

BILL SUMMARY
2nd Session of the 58th Legislature

Bill No.:	HB 3638
Version:	INT
Request Number:	9730
Author:	Rep. Dempsey
Date:	2/21/2022
Impact:	Tax Commission:

Alcohol Excise Taxes
Minimal Revenue Decrease

Research Analysis

HB3638, as introduced, exempts spirits manufactured in the state for export from the \$1.47 per liter alcohol excise tax.

Prepared By: Quyen Do

Fiscal Analysis

Analysis provided by the Tax Commission:

The measure proposes an exemption from the levy of the alcoholic beverage excise tax of \$1.47 per liter for spirits manufactured in Oklahoma for export.

Based upon the FY 21 tax remittances of the 12 spirit distillers¹ that are operating in the state, the measure will result in a minimum decrease in alcoholic beverage excise tax revenues for FY 23 and FY 24.

¹ Information obtained from the ABLE Commission's website

Prepared By: Mark Tygret

Other Considerations

None.