

**BILL SUMMARY**  
1<sup>st</sup> Session of the 58<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 262</b>
<b>Version:</b>	<b>ENGR</b>
<b>Request Number:</b>	<b>NA</b>
<b>Author:</b>	<b>Floor Leader Echols</b>
<b>Date:</b>	<b>3/18/2021</b>
<b>Impact:</b>	<b>Tax Commission:</b>

**Unknown Increase in Excise Tax Revenue**

**Research Analysis**

SB 262 requires the excise tax on all wine and spirits to be collected and remitted by the Oklahoma wine and spirits wholesaler who purchases the beverages for sale within the state, unless the wine is shipped directly to a consumer by a winery with a Winemaker Self-Distribution License, in which case the excise tax shall be collected and remitted by such winery.

Prepared By: Emily McPherson

**Fiscal Analysis**

Analysis provided by the Tax Commission:

The measure proposes amendment to Section 5-101 of Title 37A to require that the excise tax levied on all wine and spirits be collected and remitted by the Oklahoma wine and spirits wholesaler who purchases the alcoholic beverages for sale within the state except for wine shipped directly to a consumer by a winery maintaining either a Winemaker Self-Distribution License or a Direct Wine Shipper's Permit then the excise tax is to be collected and remitted by the winery maintaining the license or permit.

Currently these excise taxes are remitted by Non-Resident Sellers, the measure will require Oklahoma licensed wine and spirits wholesalers to remit the tax instead, which should lead to better tax compliance.

An unknown increase in alcoholic beverage excise tax revenues is estimated for FY 22.

Prepared By: Mark Tygret

**Other Considerations**

None.