

**COMMITTEE AMENDMENT**

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB2898 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by  
inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Amendment submitted by: Kevin Wallace

Adopted: \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

PROPOSED COMMITTEE  
SUBSTITUTE  
FOR  
HOUSE BILL NO. 2898

By: Wallace and Martinez of the  
House

and

Thompson (Roger) and Hall  
of the Senate

PROPOSED COMMITTEE SUBSTITUTE

An Act relating to certain Tribal-State agreements;  
affirming and offering supplemental compact term to  
preclude the expiration or Oklahoma's termination of  
any compact entered pursuant to 68 O.S. Section 346  
and in effect as of January 1, 2023, until January 1,  
2028, at the earliest; enacting law to offer the  
restoration of any compact entered into pursuant to  
68 O.S. Section 346 and in effect as of January 1,  
2019, but which expired without renewal pursuant to  
its own terms thereafter and to preclude the  
expiration or Oklahoma's termination thereof until  
January 1, 2028, at the earliest; offering  
supplemental compact term to preclude the expiration  
or Oklahoma's termination of any compact entered into  
pursuant to the offer codified in 68 O.S. Section  
500.63 and in effect as of the close of fiscal year  
2016 until, at the earliest, January 1, 2028.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

1       SECTION 1.       NEW LAW       A new section of law to be codified  
2 in the Oklahoma Statutes as Section 346.1 of Title 68, unless there  
3 is created a duplication in numbering, reads as follows:

4       A.   The Legislature finds that:

5       1.   As codified in Section 1221 of Title 74 of the Oklahoma  
6 Statutes, Oklahoma's standing policy is to work in a spirit of  
7 cooperation with all federally recognized Indian tribes in  
8 furtherance of federal policy for the benefit of both the State of  
9 Oklahoma and Tribal governments;

10       2.   Oklahoma has benefited from its implementation of this  
11 policy through, among other things, the formation and entry of  
12 intergovernmental agreements or compacts with Tribal nations on a  
13 variety of subjects;

14       3.   As authorized by Section 346 of Title 68 of the Oklahoma  
15 Statutes, Oklahoma entered numerous compacts with Tribal nations  
16 relating to taxation of tobacco product sales, which agreements have  
17 benefited all parties by reducing intergovernmental disputes,  
18 increasing Oklahoma tax revenues, and providing a stable environment  
19 for Tribal and non-Tribal economic activity.

20       B.   Consistent with the Legislature's intent declared in  
21 subsection B of Section 346 of Title 68 of the Oklahoma Statutes,  
22 the State of Oklahoma offers the following supplemental term to any  
23 Tribe that is party to a State-Tribal tobacco products sales tax  
24 compact entered pursuant to Section 346 of Title 68 of the Oklahoma

1 Statutes or otherwise which was in effect on January 1, 2023, but is  
2 set to expire prior to January 1, 2028:

3 SUPPLEMENTAL TERM TO  
4 TOBACCO PRODUCTS SALES TAX COMPACT

5 Between the [NAME OF TRIBE]  
6 and the STATE OF OKLAHOMA

7 The tobacco products sales tax compact between the [NAME  
8 OF TRIBE] and the STATE OF OKLAHOMA is hereby affirmed and  
9 shall be deemed in effect until January 1, 2028, and the State  
10 of Oklahoma shall not withdraw from such compact prior to such  
11 date, provided nothing herein precludes the Tribe from  
12 withdrawing at an earlier date in accord with the mechanism  
13 prescribed by the compact.

14 C. Further and also consistent with such intent, the State of  
15 Oklahoma offers the following restoration of and supplemental term  
16 to any Tribe that is party to a State-Tribal tobacco products sales  
17 tax compact entered pursuant to Section 346 of Title 68 of the  
18 Oklahoma Statutes or otherwise and which was in effect as of January  
19 1, 2019, but which expired prior to the effective date of this act:

20 RESTORATION OF AND SUPPLEMENTAL TERM TO  
21 TOBACCO PRODUCTS SALES TAX COMPACT TERM

22 Between the [NAME OF TRIBE]  
23 and the STATE OF OKLAHOMA  
24

1       Notwithstanding its expiration prior to the effective date of  
2       this act, the tobacco products sales tax compact between the  
3       [NAME OF TRIBE] and the STATE OF OKLAHOMA in effect on January  
4       1, 2019, is hereby affirmed and restored to effect as of July  
5       1, 2023, and shall remain in effect until January 1, 2028. The  
6       State of Oklahoma shall not withdraw from such compact prior to  
7       such date, provided nothing herein precludes the Tribe from  
8       withdrawing at an earlier date in accord with the mechanism  
9       prescribed by the compact.

10       D. Tribal acceptance of an offer codified in either subsection  
11       B or C of this section shall be indicated by letter from the Tribal  
12       party's governing body or official reciting the terms set forth  
13       above and delivered to the Oklahoma Tax Commission. Such letter  
14       shall then be filed with the Oklahoma Secretary of State.

15       SECTION 2.       NEW LAW       A new section of law to be codified  
16       in the Oklahoma Statutes as Section 500.63A of Title 68, unless  
17       there is created a duplication in numbering, reads as follows:

18       A. The Legislature finds that:

19       1. As codified in Section 1221 of Title 74 of the Oklahoma  
20       Statutes, Oklahoma's policy is to work in a spirit of cooperation  
21       with all federally recognized Indian tribes in furtherance of  
22       federal policy for the benefit of both the State of Oklahoma and  
23       Tribal governments;

1        2. Oklahoma has implemented this policy by, among other things,  
2 forming and entering intergovernmental agreements or compacts with  
3 Tribal nations on a variety of subjects;

4        3. As codified in Section 500.63 of Title 68 of the Oklahoma  
5 Statutes, Oklahoma made a statutory offer of intergovernmental  
6 contract with Tribal nations relating to the taxation of motor fuel  
7 sales, which offer was timely accepted by numerous Tribes, and the  
8 implementation of those agreements has benefited all parties by  
9 reducing intergovernmental disputes, increasing Oklahoma tax  
10 revenues, and providing a stable environment for Tribal and non-  
11 Tribal economic activity.

12        B. Consistent with the Legislature's finding set forth in  
13 paragraph 4 of subsection A of Section 500.63 of Title 68 of the  
14 Oklahoma Statutes and notwithstanding the provisions of paragraph 8  
15 of subsection C of Section 500.63 of Title 68 of the Oklahoma  
16 Statutes, any motor fuels sales tax contract formed in accord with  
17 Section 500.63 of Title 68 of the Oklahoma Statutes that was in  
18 effect as of the end of the fiscal year 2016 is hereby affirmed and  
19 shall be and remain in effect until the end of the fiscal year 2028  
20 and shall be renewed for successive ten-year terms thereafter unless  
21 a tribe notifies the State of Oklahoma of its intention not to  
22 participate further or the State of Oklahoma notifies the tribe of  
23 its intent not to participate further, provided that the State of  
24

1 Oklahoma may not withdraw from participating prior to January 1,  
2 2028.

3 C. Tribal acceptance of this offer shall be indicated by letter  
4 from the Tribal party's governing body or official declaring such  
5 acceptance and delivered to the Oklahoma Tax Commission. Such  
6 letter shall then be filed with the Oklahoma Secretary of State.

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