

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

COMMITTEE SUBSTITUTE
FOR

HOUSE BILL NO. 2349

By: Dempsey

COMMITTEE SUBSTITUTE

[revenue - taxation - alcohol - excise tax - spirits
- effective date]

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

SECTION 1. AMENDATORY 37A O.S. 2021, Section 5-101, is
amended to read as follows:

Section 5-101. A. Except as provided in this subsection, an
excise tax is hereby levied and imposed upon all alcoholic beverages
imported or manufactured, for sale, use or distribution, or used or
possessed in this state at the following rates:

1. One Dollar and forty-seven cents (\$1.47) per liter, and a
proportionate rate on fractions thereof, on each liter of spirits
manufactured in this state for export shall be exempt from Oklahoma
excise tax;

2. Nineteen cents (\$0.19) per liter, and a proportionate rate
on fractions thereof, on each liter of wine;

1 3. Fifty-five cents (\$0.55) per liter, and a proportionate rate
2 on fractions thereof, on each liter of sparkling wine; and

3 4. Twelve Dollars and fifty cents (\$12.50) per barrel (thirty-
4 one (31) wine gallons) and a proportionate rate on portions thereof,
5 on each barrel of beer; provided, beer manufactured in this state
6 for export shall not be taxed.

7 B. The excise tax levied on alcoholic beverages except beer
8 under subsection A of this section shall be paid as follows:

9 1. Payment of the excise tax levied by this section with
10 respect to all alcoholic beverages, other than beer, shall be made
11 as follows:

12 a. the excise tax on all wine and spirits shall be collected
13 and remitted by the Oklahoma wine and spirits wholesaler who
14 purchases the alcoholic beverages for sale within the state, unless
15 otherwise provided by subparagraph b of this paragraph,

16 b. the excise tax on all wine shipped directly to a consumer by
17 a winery maintaining a Winemaker Self-Distribution License pursuant
18 to Section 2-105 of this title or a winery maintaining a Direct Wine
19 Shipper's Permit pursuant to Section 3-106 of this title shall be
20 collected and remitted by the winery maintaining this license or
21 permit; and

22 2. The due and payable excise tax levied by this section shall
23 be remitted electronically simultaneously with tax returns
24 electronically filed with the Oklahoma Tax Commission using

1 procedures prescribed by the Tax Commission. The tax returns shall
2 be made under oath by the person liable for the tax on forms
3 prescribed and provided by the Tax Commission and shall be
4 accompanied by payment of the taxes due and any additional sums due
5 as provided by this section. Invoices describing all alcoholic
6 beverages as described in this section which are shipped into this
7 state or which are first sold in this state shall be delivered to
8 the Tax Commission immediately following shipment of liquors into
9 the state or delivery to the first purchaser. Tax returns and
10 payment of excise tax and other sums due shall be electronically
11 filed with the Tax Commission no later than the twentieth day of the
12 month immediately succeeding the month of shipment, importation or
13 first sale of the alcoholic beverages as provided in paragraph 1 of
14 this subsection.

15 C. For the purpose of collecting and remitting the excise tax
16 imposed under this section, the person liable for such tax is hereby
17 declared to be the agent of the state for such purposes.

18 D. Nothing herein shall be construed to impose an additional
19 excise tax on alcoholic beverages held in inventory by wholesalers
20 and retailers upon which the excise tax was paid prior to the
21 effective date of any excise tax increase.

22 E. The retail sale of alcoholic beverages shall be subject to
23 the sales tax statutes enacted by the Legislature.
24

SECTION 2. This act shall become effective November 1, 2023.

59-1-7913 JM 03/02/23