

1 ENGROSSED HOUSE
2 BILL NO. 2349

By: Dempsey of the House

3 and

4 Coleman of the Senate

5
6 [revenue - taxation - alcohol - excise tax - spirits
7 - effective date]
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9

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

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

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

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

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

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

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

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

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

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

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

20 2. The due and payable excise tax levied by this section shall
21 be remitted electronically simultaneously with tax returns
22 electronically filed with the Oklahoma Tax Commission using
23 procedures prescribed by the Tax Commission. The tax returns shall
24 be made under oath by the person liable for the tax on forms

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

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

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

20 E. The retail sale of alcoholic beverages shall be subject to
21 the sales tax statutes enacted by the Legislature.

22 SECTION 2. This act shall become effective November 1, 2023.
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1 Passed the House of Representatives the 21st day of March, 2023.

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4 Presiding Officer of the House
of Representatives

5 Passed the Senate the ____ day of _____, 2023.

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Presiding Officer of the Senate