

1 ENGROSSED HOUSE
2 BILL NO. 3352

By: Marti of the House

3 and

4 Gollihare of the Senate

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7 An Act relating to alcoholic beverages; providing
8 certain exemption from bond requirement to the
9 Oklahoma Tax Commission; providing exemption
10 guidelines; providing for violations of exemption;
11 providing for codification; and providing an
12 effective date.

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

14 SECTION 1. NEW LAW A new section of law to be codified
15 in the Oklahoma Statutes as Section 5-138 of Title 37A, unless there
16 is created a duplication in numbering, reads as follows:

17 Any holder of license or permit issued by the Oklahoma Alcoholic
18 Beverage Laws Enforcement Commission pursuant to Title 37A of the
19 Oklahoma Statutes, which requires the license or permit holder to
20 furnish to the Oklahoma Tax Commission a bond, shall be exempt from
21 such bond requirement if the license or permit holder has held such
22 license or permit and required bond for ten (10) consecutive years
23 while remaining compliant in all required tax payments to the
24 Oklahoma Tax Commission for those ten (10) years. This bond
exemption shall apply to all license and permit holders who are

1 compliant or become compliant with this section before or after the
2 effective date of this act.

3 The bond requirement exemption shall terminate if the license or
4 permit holder becomes delinquent or incompliant with tax payments to
5 the Oklahoma Tax Commission and the license or permit holder shall
6 be required to furnish the Oklahoma Tax Commission with such bond as
7 originally required by the license or permit.

8 SECTION 2. This act shall become effective November 1, 2024.

9 Passed the House of Representatives the 6th day of March, 2024.

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12 Presiding Officer of the House
13 of Representatives

14 Passed the Senate the ___ day of _____, 2024.

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17 Presiding Officer of the Senate
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