

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 SENATE BILL 1289

By: Garvin

4
5
6 AS INTRODUCED

7 An Act relating to uniform tax procedure; amending 68
8 O.S. 2021, Section 255.2, as amended by Section 6,
9 Chapter 113, O.S.L. 2023 (68 O.S. Supp. 2023, Section
10 255.2), which relates to enforcement of tax on
11 medical marijuana; requiring assessment, collection,
and enforcement of certain tax; eliminating
collection fee; providing an effective date; and
declaring an emergency.

12
13 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

14 SECTION 1. AMENDATORY 68 O.S. 2021, Section 255.2, as
15 amended by Section 6, Chapter 113, O.S.L. 2023 (68 O.S. Supp. 2023,
16 Section 255.2), is amended to read as follows:

17 Section 255.2. As provided in Section 426 of Title 63 of the
18 Oklahoma Statutes, the Oklahoma Medical Marijuana Authority and the
19 Oklahoma Tax Commission shall enter into a contract whereby the Tax
20 Commission shall ~~have authority to~~ assess, collect, and enforce the
21 seven percent (7%) tax on retail medical marijuana sales and any
22 penalties and interest thereon. Such assessment, collection, and
23 enforcement ~~authority~~ shall apply to any tax and any penalty or
24 interest liability on retail medical marijuana sales existing at the

1 time of contracting. The contract shall provide for the assessment,
2 collection, and enforcement of the tax on retail medical marijuana
3 sales in the same manner as the administration, collection, and
4 enforcement of any tax payable by any taxpayer subject to taxation
5 under any state tax law. ~~For providing such collection assistance,~~
6 ~~the Tax Commission shall charge the Oklahoma Medical Marijuana~~
7 ~~Authority a fee of one and five tenths percent (1.5%) of the gross~~
8 ~~collection proceeds. All funds retained by the Tax Commission for~~
9 ~~the collection services shall be deposited in the Tax Commission~~
10 ~~Reimbursement Fund in the State Treasury.~~

11 SECTION 2. This act shall become effective July 1, 2024.

12 SECTION 3. It being immediately necessary for the preservation
13 of the public peace, health or safety, an emergency is hereby
14 declared to exist, by reason whereof this act shall take effect and
15 be in full force from and after its passage and approval.

16
17 59-2-2490 QD 12/12/2023 3:53:18 PM

18
19
20
21
22
23
24
25