

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB3352</b>
<b>Version:</b>	<b>INT</b>
<b>Request Number:</b>	<b>9420</b>
<b>Author:</b>	<b>Marti</b>
<b>Date:</b>	<b>3/6/2024</b>
<b>Impact:</b>	<b>Mixed Beverage Tax Revenue: Unknown decrease</b>
<b>OTC: \$15,000 One-time administrative cost</b>	

**Research Analysis**

Pending

Prepared By: House Research Staff

**Fiscal Analysis**

This measure grants exemption from an Oklahoma Tax Commission (OTC) bond requirement for certain Oklahoma Alcoholic Beverage Laws Enforcement Commission (ABLE) license or permit holders. Officials from the OTC have provided the following analysis:

**OKLAHOMA TAX COMMISSION**

**REVENUE IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT  
SECOND REGULAR SESSION, FIFTY-NINTH OKLAHOMA LEGISLATURE**

**DATE OF IMPACT STATEMENT:** January 25, 2024

**BILL NUMBER:** HB 3352      **STATUS AND DATE OF BILL:** Introduced 1/08/2024

**AUTHORS:** House: Marti      Senate: n/a

**TAX TYPE(S):** Mixed Beverage      **SUBJECT:** Other

**PROPOSAL:** New Law

The measure removes the bonding requirements of the Oklahoma Tax Commission (OTC) for any entity that has been issued a license from the ABLE Commission and remained in compliance for ten (10) years or more. The measure also allows the OTC to reinstate the bonding requirements if the entity becomes non-compliant or delinquent after the 10-year period.

**EFFECTIVE DATE:** November 1, 2024

**REVENUE IMPACT:**

**FY 25: Potential unknown decrease in mixed beverage tax revenues.**  
**FY 26: Potential unknown decrease in mixed beverage tax revenues.**

**ANTICIPATED IMPACT:**

If a mixed beverage licensee has remained in compliance for 10 years and their bond, which has been increased to the maximum amount in the first 4 years of operation, is returned to them, then there is no impact. However, if the licensee becomes non-compliant and closes with balances or delinquencies, and collection/audit responses become exhausted before a new surety is furnished to the OTC, then an unknown decrease in mixed beverage tax revenues may occur. Therefore, the measure may result in an unknown decrease of mixed beverage tax revenues for FY 25 and FY 26.

**ADMINISTRATIVE IMPACT:**

The measure will require reprogramming of specific tax databases resulting in a one-time administrative cost of \$15,000.

In its current form, HB3352 has the potential to create an unknown decrease in mixed beverage tax revenues. The OTC would also be required to pay a one-time administrative expense of \$15,000 to reprogram a specific tax database, and may request additional funding to defray this cost.

Prepared By: Robert Flipping IV, House Fiscal Staff

**Other Considerations**

None.