

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

HOUSE BILL 3352

By: Marti

AS INTRODUCED

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

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

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

Any holder of license or permit issued by the Oklahoma Alcoholic Beverage Laws Enforcement Commission pursuant to Title 37A of the Oklahoma statutes, which requires the license or permit holder to furnish to the Oklahoma Tax Commission a bond, shall be exempt from such bond requirement if the license or permit holder has held such license or permit and required bond for ten (10) consecutive years while remaining compliant in all required tax payments to the Oklahoma Tax Commission for those ten (10) years. This bond

1 exemption shall apply to all license and permit holders who are  
2 compliant or become compliant with this section before or after the  
3 effective date of this act.

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

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

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