

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 COMMITTEE SUBSTITUTE
4 FOR
5 SENATE BILL NO. 2053

By: Rader

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7 COMMITTEE SUBSTITUTE

8 An Act relating to marijuana excise tax; authorizing
9 county to levy tax; limiting tax rate; requiring
10 approval of voters; requiring resolution or
11 initiative petition for special election; prohibiting
12 subsequent election for certain period upon failure
13 to approve of levy; providing for effectiveness;
14 designating proceeds from levy to certain purpose;
15 prescribing deposit of proceeds; prescribing period
16 of levy; requiring disclosure of levy period;
17 requiring certain counties to enter into a contract
18 with the Oklahoma Tax Commission for collection and
19 enforcement; prescribing elements of contract;
20 providing fee for collection; authorizing
21 municipality to levy tax; requiring certain
22 municipalities to enter into a contract with the
23 Oklahoma Tax Commission for collection and
24 enforcement; prescribing elements of contract;
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 426.2 of Title 63, unless there
is created a duplication in numbering, reads as follows:

1 A. In addition to the tax levied pursuant to Section 426 of
2 Title 63 of the Oklahoma Statutes, any county of this state may levy
3 a tax on retail medical marijuana sales, not to exceed ten percent
4 (10%) of the gross amount received by the seller.

5 B. The imposition of the tax authorized pursuant to subsection
6 A of this section shall first be approved by a majority of the
7 registered voters of the county voting thereon at a special election
8 called by a resolution of the board of county commissioners or by
9 initiative petition signed by not less than five percent (5%) of the
10 registered voters of the county who were registered at the time of
11 the last general election. Provided, if a majority of the
12 registered voters of a county voting fail to approve the tax, the
13 board of county commissioners shall not call another special
14 election for such purpose for six (6) months. Any tax levied or any
15 change in the rate of a tax levied pursuant to the provisions of
16 this section shall become effective on the first day of the calendar
17 quarter following approval by the voters of the county unless
18 another effective date, which shall also be on the first day of a
19 calendar quarter, is specified in the ordinance or resolution
20 levying the tax or changing the rate of tax.

21 C. Any tax which may be levied by a county pursuant to the
22 provisions of this section shall be designated for public safety and
23 infrastructure. The proceeds of any tax levied by a county pursuant
24 to the provisions of this section shall be deposited in the general

1 revenue or a public safety and infrastructure revolving fund of the
2 county.

3 D. The tax may be limited or unlimited in duration. The county
4 shall identify the duration of the tax when it is presented to the
5 voters pursuant to the provisions of subsection B of this section.

6 E. Any tax levied by a county pursuant to the provisions of
7 this section shall be paid by the consumer to the seller. The board
8 of county commissioners and the Oklahoma Tax Commission shall enter
9 into a contract whereby the Tax Commission shall have authority to
10 assess, collect, and enforce the tax, and any penalties or interest
11 thereon, levied by such county, and to remit the same to the county.
12 Such assessment, collection, and enforcement authority shall apply
13 to any tax, and any penalty or interest liability existing at the
14 time of contracting. Upon contracting, the Tax Commission shall
15 have the power of enforcement of the tax, and any penalties or
16 interest that are vested in the county. The contract shall provide
17 for the assessment, collection, and enforcement of the tax, and the
18 penalties or interest, in the same manner as the administration,
19 collection, and enforcement of the tax levied pursuant to Section
20 426 of Title 63 of the Oklahoma Statutes by the Tax Commission. For
21 providing such collection assistance, the Tax Commission shall
22 charge the county a fee of one-half of one percent (0.5%) of the
23 gross collection proceeds.

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1 SECTION 2. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 2707 of Title 68, unless there
3 is created a duplication in numbering, reads as follows:

4 A. The governing body of any city or town in this state may
5 levy and assess, pursuant to Section 2701 of Title 68 of the
6 Oklahoma Statutes, an excise tax, not to exceed ten percent (10%),
7 upon the gross receipts derived from the sale of medical marijuana
8 and medical marijuana products for the purposes of funding public
9 safety and infrastructure.

10 B. The Oklahoma Tax Commission shall have the authority to
11 collect, assess, and enforce any tax levied pursuant to this
12 section. The governing body of any city or town in this state
13 levying a tax pursuant to this section shall enter into a contract
14 with the Oklahoma Tax Commission as required pursuant to Section
15 2702 of Title 68 of the Oklahoma Statutes.

16 SECTION 3. This act shall become effective November 1, 2026.

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