

1 STATE OF OKLAHOMA

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

3 POLICY COMMITTEE
RECOMMENDATION
4 FOR
HOUSE BILL NO. 3011

5 By: Pogemiller

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8 POLICY COMMITTEE RECOMMENDATION

9 An Act relating to alcoholic beverages; amending 37A
10 O.S. 2021, Section 3-101, as amended by Section 498,
11 Chapter 486, O.S.L. 2025 (37A O.S. Supp. 2025,
12 Section 3-101), which relates to personal use;
13 removing reference to personal use permit; providing
14 requirements for personal use manufacturing of
15 certain alcoholic beverages; providing where such
manufactured alcoholic beverages may be served;
amending 37A O.S. 2021, Section 5-103, which relates
to excise tax exemptions; removing reference to
personal use permit; repealing 37A O.S. 2021, Section
2-140, which relates to personal use permit; and
providing an effective date.

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

19 SECTION 1. AMENDATORY 37A O.S. 2021, Section 3-101, as
20 amended by Section 498, Chapter 486, O.S.L. 2025 (37A O.S. Supp.
21 2025, Section 3-101), is amended to read as follows:
22 Section 3-101. A. No person shall manufacture, rectify, sell,
23 possess, store, import into or export from this state, transport or
24 deliver any alcoholic beverage except as specifically provided in

1 the Oklahoma Alcoholic Beverage Control Act. Provided, that nothing
2 herein shall prevent the possession and transportation of alcoholic
3 beverages for the personal use of the possessor and his or her
4 family and guests, so long as the Oklahoma excise tax has been paid
5 thereon, except for beer. Provided, further, that nothing herein
6 shall prevent a person from making beer, cider or wine, by simple
7 fermentation and without distillation for personal use if the maker
8 of such beverages ~~has first applied for and possesses a valid~~
9 ~~personal use permit issued by the ABLE Commission is twenty-one (21)~~
10 years of age or older and the total volume of beer, cider or wine
11 produced in any given calendar year is less than two hundred (200)
12 gallons. An individual making such beverages shall do so solely for
13 his or her use and consumption, for consumption by his or her family
14 and guests, for distribution at nonprofit events, and for transport
15 to and use at organized affairs, exhibitions, or competitions,
16 including, but not limited to, homemaker contests, tastings, or
17 judgings. No beverages made pursuant to a this subsection for
18 personal use ~~permit~~ shall be sold or offered for sale.

19 B. 1. Any duly licensed physician or dentist may possess and
20 use alcoholic beverages in the strict practice of the profession,
21 and any hospital or other institution caring for sick or diseased
22 persons may possess and use alcoholic beverages for the treatment of
23 bona fide patients of such hospital or institution. Any drugstore
24 employing a licensed pharmacist may possess and use alcoholic

1 beverages in the preparation of prescriptions of duly licensed
2 physicians.

3 2. The possession, transportation and dispensation of wine by
4 any authorized representative of any church for the conducting of a
5 bona fide rite or religious ceremony conducted by such church shall
6 not be prohibited by the Oklahoma Alcoholic Beverage Control Act;
7 nor shall such act prevent the sale, shipping or delivery of
8 sacramental wine by any person holding a sacramental wine supplier
9 license issued pursuant to the Oklahoma Alcoholic Beverage Control
10 Act to any religious corporation or society of this state holding a
11 valid exemption from taxation issued pursuant to Section 501(a) of
12 the Internal Revenue Code, 1954, and listed as an exempt
13 organization in Section 501(c) (3) of the Internal Revenue Code,
14 1954, of the United States, as amended.

15 3. Provided further, that nothing in the Oklahoma Alcoholic
16 Beverage Control Act shall prevent the possession, transportation
17 and sale of alcoholic beverages within military reservations and in
18 accordance with the laws and rules governing such military
19 reservations, provided that the Oklahoma excise tax has been paid on
20 such beverages.

21 C. 1. Except as otherwise authorized by law, it is unlawful
22 for any brewer, manufacturer, wine and spirits wholesaler, beer
23 distributor or retailer of alcoholic beverages, located and doing
24 business from outside this state, to make retail sales of alcoholic

1 beverages to purchasers located in this state or to ship alcoholic
2 beverages sold at retail to persons located in this state. Any
3 person who engages in the sale or shipping of alcoholic beverages in
4 violation of the provisions of this subsection, upon conviction,
5 shall be guilty of a Class D1 felony offense punishable by
6 imprisonment as provided for in subsections B through F of Section
7 20N of Title 21 of the Oklahoma Statutes, if the sale or delivery is
8 made to a person under twenty-one (21) years of age, or a
9 misdemeanor, if the sale or delivery is made to a person twenty-one
10 (21) years of age or older.

11 2. The fine for a violation of this subsection shall ~~be~~ not be
12 more than Five Thousand Dollars (\$5,000.00).

13 3. In addition, if the person holds a license issued by the
14 ABLE Commission, the license shall be revoked pursuant to Section 60
15 2-148 of this ~~act~~ title.

16 D. All brewers, importers, brokers and others who sell beer or
17 cider to licensed beer distributors in Oklahoma or manufacturers,
18 importers, brokers and others who sell cider to licensed beer
19 distributors in Oklahoma, regardless of whether such sales are
20 consummated within or without the state, must obtain a license, as
21 the case may be, in order to sell beer or cider intended for
22 consumption within the State of Oklahoma.

23 SECTION 2. AMENDATORY 37A O.S. 2021, Section 5-103, is
24 amended to read as follows:

1 Section 5-103. A. The excise tax levied by Section ~~104~~ 5-101
2 of this ~~act~~ title shall not apply to:

3 1. Alcohol used exclusively for industrial purposes by the
4 holder of an industrial license;

5 2. Alcohol lawfully withdrawn and used free of tax under a tax-
6 free permit issued by the United States government;

7 3. Alcoholic beverages used exclusively by licensed physicians
8 and dentists in the bona fide practice of their professions or by
9 licensed pharmacists in compounding prescriptions;

10 4. Beer, cider and wine made for personal use pursuant to a
11 ~~personal use permit issued as provided in Section 70 of this act~~
12 Section 3-101 of this title;

13 5. Wine used exclusively for sacramental purposes in bona fide
14 religious ceremonies;

15 6. Alcoholic beverages, not exceeding one (1) liter, imported
16 into this state by the possessor for his or her own personal use;

17 7. Alcoholic beverages provided to attendees, free of charge,
18 at charitable events licensed and approved by the ABLE Commission;
19 and

20 8. Mixed beverage and public event licensees which utilize the
21 services of a licensed caterer.

22 B. As a condition precedent to the allowance of any exemption
23 authorized by subsection A of this section:

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1 1. If a license or permit is required by the Oklahoma Alcoholic
2 Beverage Control Act, for such use, the person claiming any such
3 exemption must have obtained from the ABLE Commission the license or
4 permit authorizing such exempt use; and

5 2. There must be furnished such proof of the exclusive use for
6 such exempt purposes as the Oklahoma Tax Commission may require.

7 SECTION 3. REPEALER 37A O.S. 2021, Section 2-140, is
8 hereby repealed.

9 SECTION 4. This act shall become effective November 1, 2026.

10 60-2-16281 GRS 02/11/26

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