

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 3314

By: Eaves

AS INTRODUCED

An Act relating to public service impact tax; authorizing county to impose tax upon the retail sale of marijuana; providing clear exemption for marijuana grown on private property by natural persons and not sold; requiring voter approval before levying of tax; specifying time period before subsequent special election can be called under certain circumstances; providing effective date for tax levy or change in tax rate; requiring designation of purpose for tax and specifying purposes; limiting allowable purposes; specifying disposition of funds; providing for duration of tax; requiring Oklahoma Tax Commission to provide certain notice; modifying effective date of rate change under specified circumstances; authorizing certain contract between county and Tax Commission and providing contract criteria; authorizing Tax Commission to charge specified fee; requiring initiative petitions be in compliance with specified statutes; mandating specified procedures; setting time period during which election shall be held; 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 426A of Title 63, unless there is created a duplication in numbering, reads as follows:

1 A. Any county of this state is hereby authorized to levy a
2 public service impact tax upon the retail sale of marijuana within
3 the limits of the county by any lawfully recognized for-profit
4 business entity in an amount specified in the special election
5 called as provided herein.

6 B. No public service impact tax shall be applicable to
7 marijuana grown by an individual person or persons on real property
8 owned by such person or persons and not sold.

9 C. Before a public service impact tax may be levied by the
10 county, the imposition of the tax shall first be approved by a
11 majority of the registered voters of the county voting thereon at a
12 special election called by the board of county commissioners or by
13 an initiative petition signed by not less than five percent (5%) of
14 the registered voters of the county who were registered at the time
15 of the last general election. The question submitted shall be
16 limited as described by subsections E and G of this section.
17 However, if a majority of the registered voters of a county voting
18 fail to approve such a tax, the board of county commissioners shall
19 not call another special election for such purpose for six (6)
20 months.

21 D. Any public service impact tax levied or any change in the
22 rate of a public service impact tax levied pursuant to the
23 provisions of this section shall become effective on the first day
24 of the calendar quarter following approval by the voters of the

1 county unless another effective date, which shall also be on the
2 first day of a calendar quarter, is specified in the ordinance or
3 resolution levying the tax or changing the rate of the tax. The
4 county may approve up to fifteen percent (15%) public service impact
5 tax on the retail sale of marijuana within the limits of the county.

6 E. Any public service impact tax which may be levied by a
7 county shall be designated for a specific or general purpose by a
8 majority vote of the board of county commissioners or as stated by
9 initiative petition. The county shall identify the purpose of the
10 public service impact tax when it is presented to the voters
11 pursuant to the provisions of this section.

12 F. The proceeds of any public service impact tax levied by a
13 county shall be deposited in the county general fund and shall be
14 used to enhance the efforts of county sheriffs, local police
15 departments, local fire departments, and improvements of dilapidated
16 properties.

17 G. The life of a public service impact tax levied pursuant to
18 the provisions of this section may be limited or unlimited in
19 duration. The county shall identify the duration of the tax when it
20 is presented to the voters pursuant to the provisions of this
21 section.

22 H. The Oklahoma Tax Commission shall give notice to all
23 relevant public service impact taxpayers of a rate change at least
24 sixty (60) days prior to the effective date of the rate change.

1 Failure to give notice as required by this section shall delay the
2 effective date of the rate change to the first day of the next
3 calendar quarter. The board of county commissioners of a county
4 levying a tax pursuant to the provisions of this section and the Tax
5 Commission are authorized to enter into a contract whereby the Tax
6 Commission shall have authority to assess, collect, and enforce the
7 tax and any penalties or interest thereon levied by the county and
8 to remit the same to the county. Such authority shall apply to any
9 tax levied pursuant to this section and penalty or interest
10 liability existing at the time of contracting. Upon contracting,
11 the Tax Commission shall have the power of enforcement of the public
12 service impact tax, penalties, or interest that are vested in the
13 county. The contract shall provide for the assessment, collection,
14 and enforcement of the public service impact tax, penalties, or
15 interest in the same manner as the administration, collection, or
16 enforcement of the state sales tax by the Tax Commission. For
17 providing such assistance, the Tax Commission shall charge the
18 county a fee of one-half of one percent ($1/2$ of 1%) of the gross
19 collection proceeds.

20 I. Initiative petitions calling for a special election
21 concerning public service impact tax proposals shall be in
22 accordance with all applicable provisions of Title 34 of the
23 Oklahoma Statutes. Petitions shall be submitted to the office of
24 the county clerk for approval as to form prior to circulation.

1 Following approval, the petitioner shall have ninety (90) days to
2 secure the required signatures. After securing the requisite number
3 of signatures, the petitioner shall submit the petition and
4 signatures to the county clerk. Following the verification of
5 signatures, the county clerk shall present the petition to the board
6 of county commissioners. The special election shall be held within
7 sixty (60) days of the board of county commissioners receiving the
8 petition from the county clerk.

9 SECTION 2. This act shall become effective November 1, 2026.

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