

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.: **HB3011**
Version: **POLREC**
Request Number: **16281**
Author: **Rep. Pogemiller**
Date: **2/12/2026**
Impact: **OTC: Unknown increase in alcohol
excise tax revenues**
ABLE: Unknown Personnel/Admin Costs

Research Analysis

Pending

Prepared By: House Research Staff

Fiscal Analysis

The POLREC to HB3011 deletes beer, cider, and wine made for personal use from the list of excise tax exemptions, and repeals 37 OS 2012(2-14) which authorized the Alcoholic Beverage Laws Enforcement Commission (ABLE) to issue certain Personal Use Permits. The Oklahoma Tax Commission (OTC) has provided the following analysis of the measure:

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|------------------------|---------------------------------------------|------------------------------------------------------|
| BILL/VERSION: | HB 3011 / INTRODUCED | ANALYST: MM |
| AUTHORS: | Rep. Pogemiller | DATE: 2/9/2026 |
| TAX(ES): | Alcohol Excise Tax | |
| SUBJECT(S): | Repeal of Exemption for personal use permit | |
| EFFECTIVE DATE: | November 1, 2026 | Emergency <input checked="" type="checkbox"/> |

ESTIMATED REVENUE IMPACT:

FY27: Unknown increase in alcohol excise tax revenues

FY28: Unknown increase in alcohol excise tax revenues

ANALYSIS: The measure repeals Section 2-140 of Title 37A, eliminating the Personal Use Permit for alcoholic beverages, and repeals the alcohol excise tax exemption for these permit holders under Section 5-103(A)(4) of Title 37A. As a result, alcohol produced for personal consumption would become subject to the alcohol excise tax. Because the number of permit holders and the volume of alcoholic produced under these permits are unknown, the resulting increase in alcohol excise tax revenues for FY27 and FY28 cannot be determined.

ADMIN CONCERNS: Repeal of the Personal Use Permit removes the primary mechanism for identifying individuals engaged in personal alcohol production. Without a permitting or registration process, the Oklahoma Tax Commission may have limited ability to identify producers, estimate production volumes, or verify potential tax liability.

Officials with ABLE have provided the following analysis:

Currently, there are 258 active personal use permits. There is no fee for a personal use permit, so deleting this fee would not affect General Revenue (GR) collections. However, the increases costs would likely be in the time and money spent investigating these home brew operations who would no longer be licensed, and there would likely be an increase in this type of activity which result in a need to increase staff.

Fiscal impact information will be revised when the agency is able to quantify those costs. Therefore, in its current form, HB3011 may increase alcohol excise tax revenues by an unknown amount, and may pose administrative costs to ABLE that the agency would potentially seek appropriations to defray.

Prepared By: Robert Flipping IV, House Fiscal Staff

Other Considerations

None.

