



BILL/VERSION:	SB 2053 / INTRODUCED	ANALYST: MM
AUTHORS:	Sen. Rader	DATE: 1/21/2026
TAX(ES):	Medical Marijuana Tax	
SUBJECT(S):	Allowing county and municipal levy	
EFFECTIVE DATE:	November 1, 2026	Emergency <input type="checkbox"/>

ESTIMATED REVENUE IMPACT:
FY27: No impact to state tax collections.
FY28: No impact to state tax collections.

ANALYSIS: The measure would allow municipalities and counties to levy an excise tax on the sale of medical marijuana. Currently, medical marijuana sales are subject to a 7% state excise tax rate, as well as state and local sales taxes. The Oklahoma Tax Commission (OTC) administers both the excise and sales taxes at the state, county, and municipal levels.

ADMIN CONCERNS: The measure does not specify which entity would oversee the collection and enforcement of the tax. Traditionally, the OTC administers local taxes by collecting the tax, maintaining records, and sharing sales tax data with counties and municipalities that impose their own sales taxes.

If the OTC were to administer county or municipal medical marijuana levies, full implementation may take several months, and the system changes necessary to support collection and apportionment are estimated to cost \$93,000.

<u>2/2/26</u>	<u>Huan Gong</u>
DATE	DR. HUAN GONG, CHIEF TAX ECONOMIST
<u>2/3/26</u>	<u>Marie Schuble</u>
DATE	MARIE SCHUBLE, DIVISION DIRECTOR
<u>2/3/26</u>	<u>Joseph P. Gappa</u>
DATE	JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted. This estimate reflects current available data as of the date of issuance and is subject to revision if additional information becomes known.