



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

2 SECTION 1. NEW LAW A new section of law to be codified  
3 in the Oklahoma Statutes as Section 426A of Title 63, unless there  
4 is created a duplication in numbering, reads as follows:  
5

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

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

14 C. Before a public service impact tax may be levied by the  
15 county, the imposition of the tax shall first be approved by a  
16 majority of the registered voters of the county voting thereon at a  
17 special election called by the board of county commissioners or by  
18 an initiative petition signed by not less than five percent (5%) of  
19 the registered voters of the county who were registered at the time  
20 of the last general election. The question submitted shall be  
21 limited as described by subsections E and G of this section.

22 However, if a majority of the registered voters of a county voting  
23 fail to approve such a tax, the board of county commissioners shall  
24

1 not call another special election for such purpose for six (6)  
2 months.

3 D. Any public service impact tax levied or any change in the  
4 rate of a public service impact tax levied pursuant to the  
5 provisions of this section shall become effective on the first day  
6 of the calendar quarter following approval by the voters of the  
7 county unless another effective date, which shall also be on the  
8 first day of a calendar quarter, is specified in the ordinance or  
9 resolution levying the tax or changing the rate of the tax. The  
10 county may approve up to fifteen percent (15%) public service impact  
11 tax on the retail sale of marijuana within the limits of the county.

12 E. Any public service impact tax which may be levied by a  
13 county shall be designated for a specific or general purpose by a  
14 majority vote of the board of county commissioners or as stated by  
15 initiative petition. The county shall identify the purpose of the  
16 public service impact tax when it is presented to the voters  
17 pursuant to the provisions of this section.

18 F. The proceeds of any public service impact tax levied by a  
19 county shall be deposited in the county general fund and shall be  
20 used to enhance the efforts of county sheriffs, local police  
21 departments, local fire departments, and improvements of dilapidated  
22 properties.

23 G. The life of a public service impact tax levied pursuant to  
24 the provisions of this section may be limited or unlimited in

1 duration. The county shall identify the duration of the tax when it  
2 is presented to the voters pursuant to the provisions of this  
3 section.

4 H. The Oklahoma Tax Commission shall give notice to all  
5 relevant public service impact taxpayers of a rate change at least  
6 sixty (60) days prior to the effective date of the rate change.  
7 Failure to give notice as required by this section shall delay the  
8 effective date of the rate change to the first day of the next  
9 calendar quarter. The board of county commissioners of a county  
10 levying a tax pursuant to the provisions of this section and the Tax  
11 Commission are authorized to enter into a contract whereby the Tax  
12 Commission shall have authority to assess, collect, and enforce the  
13 tax and any penalties or interest thereon levied by the county and  
14 to remit the same to the county. Such authority shall apply to any  
15 tax levied pursuant to this section and penalty or interest  
16 liability existing at the time of contracting. Upon contracting,  
17 the Tax Commission shall have the power of enforcement of the public  
18 service impact tax, penalties, or interest that are vested in the  
19 county. The contract shall provide for the assessment, collection,  
20 and enforcement of the public service impact tax, penalties, or  
21 interest in the same manner as the administration, collection, or  
22 enforcement of the state sales tax by the Tax Commission. For  
23 providing such assistance, the Tax Commission shall charge the  
24

1 county a fee of one-half of one percent (1/2 of 1%) of the gross  
2 collection proceeds.

3 I. Initiative petitions calling for a special election  
4 concerning public service impact tax proposals shall be in  
5 accordance with all applicable provisions of Title 34 of the  
6 Oklahoma Statutes. Petitions shall be submitted to the office of  
7 the county clerk for approval as to form prior to circulation.  
8 Following approval, the petitioner shall have ninety (90) days to  
9 secure the required signatures. After securing the requisite number  
10 of signatures, the petitioner shall submit the petition and  
11 signatures to the county clerk. Following the verification of  
12 signatures, the county clerk shall present the petition to the board  
13 of county commissioners. The special election shall be held within  
14 sixty (60) days of the board of county commissioners receiving the  
15 petition from the county clerk.

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

17  
18 COMMITTEE REPORT BY: COMMITTEE ON GOVERNMENT OVERSIGHT, dated  
19 02/26/2026 - DO PASS, As Coauthored.  
20  
21  
22  
23  
24