

## SENATE FLOOR VERSION

February 16, 2026

3 COMMITTEE SUBSTITUTE  
FOR  
4 SENATE BILL NO. 2053

By: Rader

[ marijuana excise tax - approval - election -  
proceeds - levy period - contract - fee -  
codification - effective date ]

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

12 SECTION 1. NEW LAW A new section of law to be codified  
13 in the Oklahoma Statutes as Section 426.2 of Title 63, unless there  
14 is created a duplication in numbering, reads as follows:

15       A. In addition to the tax levied pursuant to Section 426 of  
16 Title 63 of the Oklahoma Statutes, any county of this state may levy  
17 a tax on retail medical marijuana sales, not to exceed ten percent  
18 (10%) of the gross amount received by the seller.

19       B. The imposition of the tax authorized pursuant to subsection  
20 A of this section shall first be approved by a majority of the  
21 registered voters of the county voting thereon at a special election  
22 called by a resolution of the board of county commissioners or by  
23 initiative petition signed by not less than five percent (5%) of the  
24 registered voters of the county who were registered at the time of

1 the last general election. Provided, if a majority of the  
2 registered voters of a county voting fail to approve the tax, the  
3 board of county commissioners shall not call another special  
4 election for such purpose for six (6) months. Any tax levied or any  
5 change in the rate of a tax levied pursuant to the provisions of  
6 this section shall become effective on the first day of the calendar  
7 quarter following approval by the voters of the county unless  
8 another effective date, which shall also be on the first day of a  
9 calendar quarter, is specified in the ordinance or resolution  
10 levying the tax or changing the rate of tax.

11 C. Any tax which may be levied by a county pursuant to the  
12 provisions of this section shall be designated for public safety and  
13 infrastructure. The proceeds of any tax levied by a county pursuant  
14 to the provisions of this section shall be deposited in the general  
15 revenue or a public safety and infrastructure revolving fund of the  
16 county.

17 D. The tax may be limited or unlimited in duration. The county  
18 shall identify the duration of the tax when it is presented to the  
19 voters pursuant to the provisions of subsection B of this section.

20 E. Any tax levied by a county pursuant to the provisions of  
21 this section shall be paid by the consumer to the seller. The board  
22 of county commissioners and the Oklahoma Tax Commission shall enter  
23 into a contract whereby the Tax Commission shall have authority to  
24 assess, collect, and enforce the tax, and any penalties or interest

1 thereon, levied by such county, and to remit the same to the county.  
2 Such assessment, collection, and enforcement authority shall apply  
3 to any tax, and any penalty or interest liability existing at the  
4 time of contracting. Upon contracting, the Tax Commission shall  
5 have the power of enforcement of the tax, and any penalties or  
6 interest that are vested in the county. The contract shall provide  
7 for the assessment, collection, and enforcement of the tax, and the  
8 penalties or interest, in the same manner as the administration,  
9 collection, and enforcement of the tax levied pursuant to Section  
10 426 of Title 63 of the Oklahoma Statutes by the Tax Commission. For  
11 providing such collection assistance, the Tax Commission shall  
12 charge the county a fee of one-half of one percent (0.5%) of the  
13 gross collection proceeds.

14 SECTION 2. NEW LAW A new section of law to be codified  
15 in the Oklahoma Statutes as Section 2707 of Title 68, unless there  
16 is created a duplication in numbering, reads as follows:

17 A. The governing body of any city or town in this state may  
18 levy and assess, pursuant to Section 2701 of Title 68 of the  
19 Oklahoma Statutes, an excise tax, not to exceed ten percent (10%),  
20 upon the gross receipts derived from the sale of medical marijuana  
21 and medical marijuana products for the purposes of funding public  
22 safety and infrastructure.

23 B. The Oklahoma Tax Commission shall have the authority to  
24 collect, assess, and enforce any tax levied pursuant to this

1 section. The governing body of any city or town in this state  
2 levying a tax pursuant to this section shall enter into a contract  
3 with the Oklahoma Tax Commission as required pursuant to Section  
4 2702 of Title 68 of the Oklahoma Statutes.

5 SECTION 3. This act shall become effective November 1, 2026.

6 COMMITTEE REPORT BY: COMMITTEE ON REVENUE AND TAXATION  
7 February 16, 2026 - DO PASS AS AMENDED BY CS  
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