

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 2053

By: Rader

AS INTRODUCED

An Act relating to marijuana excise tax; authorizing county to levy tax; limiting tax rate; requiring approval of voters; requiring resolution or initiative petition for special election; prohibiting subsequent election for certain period upon failure to approve of levy; providing for effectiveness; designating proceeds from levy to certain purpose; prescribing deposit of proceeds; prescribing period of levy; requiring disclosure of levy period; authorizing municipality to levy tax; 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 426.2 of Title 63, unless there is created a duplication in numbering, reads as follows:

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

B. The imposition of the tax authorized pursuant to subsection A of this section shall first be approved by a majority of the

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

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

21 D. The tax may be limited or unlimited in duration. The county  
22 shall identify the duration of the tax when it is presented to the  
23 voters pursuant to the provisions of subsection B of this section.  
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1       SECTION 2.       NEW LAW       A new section of law to be codified  
2 in the Oklahoma Statutes as Section 2707 of Title 68, unless there  
3 is created a duplication in numbering, reads as follows:

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

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

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