



BILL/VERSION:	SB 2053 / COMMITTEE SUB	ANALYST: MM
AUTHORS:	Sen. Rader	DATE: 2/14/2026
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: None

FY28: None

ANALYSIS: The measure would authorize cities and counties to levy an excise tax of up to 10% on the sale of medical marijuana. The proposed committee substitute adds that both cities and counties would be required to contract with the Oklahoma Tax Commission (OTC) for the administration and collection of the tax.

Currently, medical marijuana sales are subject to a 7% state excise tax rate, in addition to state and local sales taxes. The OTC administers both the excise and sales taxes at the state, county, and municipal levels.

ADMIN CONCERNS:

For the OTC 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 have a one-time cost of \$93,000.

2/14/26

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

2/17/26

DATE

Marie Schuble

MARIE SCHUBLE, DIVISION DIRECTOR

2/17/26

DATE

Joseph P. Gappa

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.