

**COMMITTEE AMENDMENT**

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1315 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by  
inserting in lieu thereof the following language:

**AMEND TITLE TO CONFORM TO AMENDMENTS**

Amendment submitted by: Marcus McEntire

Adopted: \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 PROPOSED COMMITTEE  
4 SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 1315

By: McEntire

7  
8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to alcoholic beverages; amending  
10 Section 129, Chapter 366, O.S.L. 2016 (37A O.S. Supp.  
11 2018, Section 5-126), which relates to record  
12 keeping; reducing records retention period;  
13 authorizing certain audit period upon certain audit  
14 findings; and providing an effective date.

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

16 SECTION 1. AMENDATORY Section 129, Chapter 366, O.S.L.  
17 2016 (37A O.S. Supp. 2018, Section 5-126), is amended to read as  
18 follows:

19 Section 5-126. A. Every manufacturer, wine and spirits  
20 wholesaler, beer distributor, nonresident seller, retailer, mixed  
21 beverage, caterer, public event and special event licensee shall  
22 keep a record of all alcoholic beverages imported, purchased,  
23 received, manufactured, produced, sold, delivered or otherwise  
24 disposed of, and the amount of all alcoholic beverages on hand, as  
herein provided. Such records must be kept for a period of at least

1 ~~three (3) years~~ one (1) year, except as provided in subsection B of  
2 this section, and shall include:

3 1. The date;

4 2. The number of the invoice, manifest, bill of lading or  
5 similar type document; and

6 3. The total amount of alcoholic beverages purchased, imported,  
7 received, manufactured, produced, sold, delivered or otherwise  
8 disposed of, by such licensee in each transaction.

9 Each such licensee shall keep and maintain such other records in  
10 details as the Oklahoma Tax Commission may require.

11 B. Every manufacturer, wine and spirits wholesaler, beer  
12 distributor, nonresident seller, retailer, mixed beverage, caterer,  
13 public event and special event licensee that has been audited by the  
14 Tax Commission in the previous three-year period prior to the  
15 effective date of this act with an audit finding that the licensee  
16 had incorrectly reported or had failed to keep sufficient records  
17 for audit purposes or upon an audit by the Tax Commission on or  
18 after November 1, 2019, with a finding that the licensee had  
19 incorrectly reported or had failed to keep sufficient records for  
20 audit purposes shall be required to maintain and keep the records  
21 specified in subsection A of this section for at least three (3)  
22 years following the date of audit.

SECTION 2. This act shall become effective November 1, 2019.

57-1-7946 MB 02/13/19