

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 SENATE BILL 1215

By: Coleman

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5
6 AS INTRODUCED

7 An Act relating to alcoholic beverages; amending
8 Section 108, Chapter 366, O.S.L. 2016 (37A O.S. Supp.
9 2019, Section 5-105), which relates to gross receipts
10 tax on certain sale of beer, wine and mixed beverage;
11 specifying procedure for listing tax on sales
12 receipt; and providing an effective date.

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

14 SECTION 1. AMENDATORY Section 108, Chapter 366, O.S.L.
15 2016 (37A O.S. Supp. 2019, Section 5-105), is amended to read as
16 follows:

17 Section 5-105. A. A tax at the rate of thirteen and one-half
18 percent (13.5%) is hereby levied and imposed on the total gross
19 receipts of a holder of an on-premises beer and wine, mixed
20 beverage, caterer, public event or special event license issued by
21 the ABLE Commission, from:

- 22 1. The sale, preparation or service of mixed beverages;
- 23 2. The total retail value of complimentary or discounted mixed
24 beverages;

1 3. Ice or nonalcoholic beverages that are sold, prepared or
2 served for the purpose of being mixed with alcoholic beverages and
3 consumed on the premises where the sale, preparation or service
4 occurs; and

5 4. Any charges for the privilege of admission to a mixed
6 beverage establishment which entitle a person to complimentary mixed
7 beverages or discounted prices for mixed beverages.

8 B. For purposes of this section:

9 1. "Mixed beverages" means mixed beverages as defined by
10 ~~Section 3 of this act~~ Section 1-103 of this title;

11 2. "Total gross receipts" means the total amount of
12 consideration received as charges for admission to a mixed beverage
13 establishment, as provided in paragraph 4 of subsection A of this
14 section, and the total retail sale price received for the sale,
15 preparation or service of mixed beverages, ice and nonalcoholic
16 beverages to be mixed with alcoholic beverages. The advertised
17 price of a mixed beverage may be the sum of the total retail sale
18 price and the gross receipts tax levied thereon. For the purpose of
19 presenting a sales receipt to a customer purchasing wine, beer and
20 mixed beverages for on-premises consumption, the thirteen and one-
21 half percent (13.5%) gross receipts tax shall be listed as a
22 separate item on the customer receipt; and

1 3. "Total retail value" means the total amount of consideration
2 that would be required for the sale, preparation or service of mixed
3 beverages.

4 C. The gross receipts tax levied by this section shall be in
5 addition to the excise tax levied in ~~Section 104 of this act~~ Section
6 5-101 of this title, the sales tax levied in the Oklahoma Sales Tax
7 Code and to any municipal or county sales taxes.

8 D. The gross receipts tax levied by this section is hereby
9 declared to be a direct tax upon the receipt of consideration for
10 any charges for admission to a mixed beverage establishment, as
11 provided in paragraph 4 of subsection A of this section, for the
12 sale, preparation or service of mixed beverages, ice and
13 nonalcoholic beverages to be mixed with alcoholic beverages, and the
14 total retail value of complimentary or discounted mixed beverages.

15 E. The total of the retail sale price received for the sale,
16 preparation or service of mixed beverages, ice and nonalcoholic
17 beverages to be mixed with alcoholic beverages shall be the total
18 gross receipts for purposes of calculating the sales tax levied in
19 the Oklahoma Sales Tax Code.

20 SECTION 2. This act shall become effective November 1, 2020.

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