

Fiscal Impact
2nd Session of the 57th Legislature

Bill No.:
Version:
Author:
Date:

SB 1215
INT
Sen. Coleman
02/20/2020

OKLAHOMA TAX COMMISSION

REVENUE IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT
SECOND REGULAR SESSION, FIFTY-SEVENTH OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: February 19, 2020

BILL NUMBER: SB 1215 **STATUS AND DATE OF BILL:** Introduced 1/7/2020

AUTHORS: House n/a Senate Coleman

TAX TYPE (S): Mixed Beverage Tax **SUBJECT:** Administrative

PROPOSAL:

The measure proposes amendment to Section 5-105 of Title 37A by requiring that the mixed beverage gross tax of thirteen and one-half percent (13.5%) shall be listed as a separate item on the receipt of a customer purchasing wine, beer and mixed beverages for on-premises consumption.

EFFECTIVE DATE: November 1, 2020

REVENUE IMPACT:

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 21: None
FY 22: None

ADMINISTRATIVE IMPACT:

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 21: None

<u>Feb. 19, 2020</u> DATE	<u><i>Rick Miller</i></u> DIVISION DIRECTOR	<u>msm</u>
<u>2/19/2020</u> DATE	<u><i>Huan Gong</i></u> HUAN GONG, ECONOMIST	
<u>2/19/2020</u> DATE	<u><i>[Signature]</i></u> 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.

ATTACHMENT TO REVENUE IMPACT – SB 1215 [Introduced] Prepared 01/7/2020.

The measure proposes amendment to Section 5-105 of Title 37A by requiring that the mixed beverage gross tax of thirteen and one-half percent (13.5%) shall be listed as a separate item on the receipt of a customer purchasing wine, beer and mixed beverages for on-premises consumption.

The amendatory language will have no impact on state revenues. However, it may lead to some confusion since vendors may choose to include the gross receipts tax in the advertised price of a mixed beverage.