1	ENGROSSED SENATE		
2	BILL NO. 26x E	By: Thompson (Roger) and Hall of the Senate	
3		and	
4		Wallace and Martinez of the House	
5			
6			
7	An Act relating to Tribal-State agreements; affirming and offering supplemental compact term to preclude		
8	the expiration or termination pursuant to 68 O.S. Section 34		
9	January 1, 2023, until Decembe earliest; enacting law to offe	er the restoration of	
10	any compact entered into pursu 346 and in effect as of Januar	ry 1, 2019, but which	
11	expired without renewal pursua thereafter and to preclude the	e expiration or	
12	termination thereof until Dece earliest; providing for codifi		
13	for severability.		
14			
15	BE IT ENACTED BY THE PEOPLE OF THE STA	ATE OF OKLAHOMA:	
16	SECTION 1. NEW LAW A new s	section of law to be codified	
17	in the Oklahoma Statutes as Section 34	46.1 of Title 68, unless there	
18	is created a duplication in numbering,	, reads as follows:	
19	A. The Legislature finds that:		
20	1. As codified in Section 1221 of	f Title 74 of the Oklahoma	
21	Statutes, Oklahoma's standing policy is to work in a spirit of		
22	cooperation with all federally recognized Indian tribes in		
23	furtherance of federal policy for the benefit of both the State of		
24	Oklahoma and Tribal governments;		

2. Oklahoma has benefited from its implementation of this
 policy through, among other things, the formation and entry of
 intergovernmental agreements or compacts with Tribal nations on a
 variety of subjects; and

3. As authorized by Section 346 of Title 68 of the Oklahoma
Statutes, Oklahoma entered numerous compacts with Tribal nations
relating to taxation of tobacco product sales, which agreements have
benefited all parties by reducing intergovernmental disputes,
increasing Oklahoma tax revenues, and providing a stable environment
for Tribal and non-Tribal economic activity.

B. Consistent with the Legislature's intent declared in subsection B of Section 346 of Title 68 of the Oklahoma Statutes, the State of Oklahoma offers the following supplemental term to any Tribe that is party to a State-Tribal tobacco products sales tax compact entered pursuant to Section 346 of Title 68 of the Oklahoma Statutes or otherwise which was in effect on January 1, 2023, but is set to expire prior to December 31, 2024:

18 SUPPLEMENTAL TERM TO
19 TOBACCO PRODUCTS EXCISE TAX COMPACT
20 Between the [NAME OF TRIBE]
21 and the STATE OF OKLAHOMA
22 The tobacco products excise tax compact between the [NAME
23 OF TRIBE] and the STATE OF OKLAHOMA is hereby affirmed and
24 shall be deemed in effect until December 31, 2024, and

ENGR. S. B. NO. 26x

Page 2

restored, and any action to unilaterally terminate the compact
 prior to that date shall be null and void.

Further and also consistent with such intent, the State of 3 С. Oklahoma offers the following restoration of and supplemental term 4 5 to any Tribe that is party to a State-Tribal tobacco products excise tax compact entered pursuant to Section 346 of Title 68 of the 6 Oklahoma Statutes or otherwise and which was in effect as of January 7 1, 2019, but which expired prior to the effective date of this act: 8 9 RESTORATION OF AND SUPPLEMENTAL TERM TO TOBACCO PRODUCTS EXCISE TAX COMPACT TERM 10 Between the [NAME OF TRIBE] 11 12 and the STATE OF OKLAHOMA Notwithstanding its expiration prior to the effective date 13 of this act, the tobacco products excise tax compact between 14 the [NAME OF TRIBE] and the STATE OF OKLAHOMA in effect on 15 January 1, 2019, is hereby affirmed and restored to effect as 16 of July 1, 2023, and shall remain in effect until December 31, 17 2024, and any action to unilaterally terminate the compact 18 prior to that date shall be null and void. 19

D. Tribal acceptance of an offer codified in either subsection B or C of this section shall be indicated by letter from the Tribal party's governing body or official reciting the terms set forth above and delivered to the Oklahoma Tax Commission. Such letter shall then be filed with the Secretary of State.

ENGR. S. B. NO. 26x

Page 3

1	SECTION 2. The provisions of this act are severable and if any	
2	part or provision shall be held void the decision of the court so	
3	holding shall not affect or impair any of the remaining parts or	
4	provisions of this act.	
5	Passed the Senate the 24th day of May, 2023.	
6		
7	Presiding Officer of the Senate	
8		
9	Passed the House of Representatives the day of,	
10	2023.	
11		
12	Presiding Officer of the House	
13	of Representatives	
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