

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 HOUSE BILL 2349

By: Dempsey

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 37A  
8 O.S. 2021, Section 5-101, which relates to alcohol  
9 excise tax; modifying sales tax amount for spirits;  
10 exempting certain spirits from tax; and providing an  
11 effective date.

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

13 SECTION 1. AMENDATORY 37A O.S. 2021, Section 5-101, is  
14 amended to read as follows:

15 Section 5-101. A. Except as provided in this subsection, an  
16 excise tax is hereby levied and imposed upon all alcoholic beverages  
17 imported or manufactured, for sale, use or distribution, or used or  
18 possessed in this state at the following rates:

19 1. One Dollar and forty-seven cents (\$1.47) per liter, and a  
20 proportionate rate on fractions thereof, on each liter of spirits  
21 with an alcohol-by-volume (ABV) of fifteen (15%) percent or more,  
22 provided, spirits manufactured in this state for export shall not be  
23 taxed;  
24

1        2. Nineteen cents (\$0.19) per liter, and a proportionate rate  
2 on fractions thereof, on each liter of spirits with an alcohol-by-  
3 volume (ABV) of less than fifteen (15%) percent;

4        ~~2.~~ 3. Nineteen cents (\$0.19) per liter, and a proportionate  
5 rate on fractions thereof, on each liter of wine;

6        ~~3.~~ 4. Fifty-five cents (\$0.55) per liter, and a proportionate  
7 rate on fractions thereof, on each liter of sparkling wine; and

8        ~~4.~~ 5. Twelve Dollars and fifty cents (\$12.50) per barrel  
9 (thirty-one (31) wine gallons) and a proportionate rate on portions  
10 thereof, on each barrel of beer; provided, beer manufactured in this  
11 state for export shall not be taxed.

12        B. The excise tax levied on alcoholic beverages except beer  
13 under subsection A of this section shall be paid as follows:

14        1. Payment of the excise tax levied by this section with  
15 respect to all alcoholic beverages, other than beer, shall be made  
16 as follows:

17        a. the excise tax on all wine and spirits shall be collected  
18 and remitted by the Oklahoma wine and spirits wholesaler who  
19 purchases the alcoholic beverages for sale within the state, unless  
20 otherwise provided by subparagraph b of this paragraph,

21        b. the excise tax on all wine shipped directly to a consumer  
22 by a winery maintaining a Winemaker Self-Distribution License  
23 pursuant to Section 2-105 of this title or a winery maintaining a  
24 Direct Wine Shipper's Permit pursuant to Section 3-106 of this title

1 shall be collected and remitted by the winery maintaining this  
2 license or permit; and

3       2. The due and payable excise tax levied by this section shall  
4 be remitted electronically simultaneously with tax returns  
5 electronically filed with the Oklahoma Tax Commission using  
6 procedures prescribed by the Tax Commission. The tax returns shall  
7 be made under oath by the person liable for the tax on forms  
8 prescribed and provided by the Tax Commission and shall be  
9 accompanied by payment of the taxes due and any additional sums due  
10 as provided by this section. Invoices describing all alcoholic  
11 beverages as described in this section which are shipped into this  
12 state or which are first sold in this state shall be delivered to  
13 the Tax Commission immediately following shipment of liquors into  
14 the state or delivery to the first purchaser. Tax returns and  
15 payment of excise tax and other sums due shall be electronically  
16 filed with the Tax Commission no later than the twentieth day of the  
17 month immediately succeeding the month of shipment, importation or  
18 first sale of the alcoholic beverages as provided in paragraph 1 of  
19 this subsection.

20       C. For the purpose of collecting and remitting the excise tax  
21 imposed under this section, the person liable for such tax is hereby  
22 declared to be the agent of the state for such purposes.

23       D. Nothing herein shall be construed to impose an additional  
24 excise tax on alcoholic beverages held in inventory by wholesalers

1 and retailers upon which the excise tax was paid prior to the  
2 effective date of any excise tax increase.

3 E. The retail sale of alcoholic beverages shall be subject to  
4 the sales tax statutes enacted by the Legislature.

5 SECTION 2. This act shall become effective November 1, 2023.

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