

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 SUBCOMMITTEE RECOMMENDATION  
4 FOR

5 HOUSE BILL NO. 2057

6 By: Chapman

7  
8 SUBCOMMITTEE RECOMMENDATION

9 An Act relating to Trauma Care Assistance Revolving  
10 Fund; amending 63 O.S. 2021, Section 426, as last  
11 amended by Section 1, Chapter 34, 1st Extraordinary  
12 Session, O.S.L. 2023 (63 O.S. Supp. 2024, Section  
13 426), which relates to medical marijuana taxation,  
14 apportionment, assess, collect, and enforce;  
15 modifying apportionments to certain funds; adding an  
16 apportionment to a new fund; providing an effective  
17 date; and declaring an emergency.

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

19 SECTION 1. AMENDATORY 63 O.S. 2021, Section 426, as last  
20 amended by Section 1, Chapter 34, 1st Extraordinary Session, O.S.L.  
21 2023 (63 O.S. Supp. 2024, Section 426), is amended to read as  
22 follows:

23 Section 426. A. The tax on retail medical marijuana sales  
24 shall be established at seven percent (7%) of the gross amount  
received by the seller.

1 B. This tax shall be collected at the point of sale. Except as  
2 provided for in subsection D, tax proceeds shall be deposited into  
3 the Medical Marijuana Tax Fund created in Section 3 of this act.

4 C. Pursuant to Section 255.2 of Title 68 of the Oklahoma  
5 Statutes, the Oklahoma Tax Commission shall have authority to  
6 assess, collect and enforce the tax specified in subsection A of  
7 this section including any interest and penalty thereon.

8 D. For ~~fiscal~~ the year 2022 beginning July 1, 2026, and all  
9 subsequent years thereafter, proceeds from the levy authorized by  
10 subsection A of this section shall be apportioned as follows:

11 1. The first Sixty-five Million Dollars (\$65,000,000.00) shall  
12 be apportioned as follows:

- 13 a. fifty-nine and twenty-three hundredths percent  
14 (59.23%) to the State Public Common School Building  
15 Equalization Fund,
- 16 b. thirty-four and sixty-two hundredths percent (34.62%)  
17 to the Oklahoma Medical Marijuana Authority, ~~a~~  
18 ~~division within the State Department of Health, and~~
- 19 c. ~~six and fifteen hundredths percent (6.15%)~~ five  
20 percent (5%) to the State Department of Health and  
21 earmarked for drug and alcohol rehabilitation, and
- 22 d. one and fifteen hundredths percent (1.15%) to the  
23 Trauma Care Assistance Revolving Fund created in  
24

1                   Section 1-2530.9 of Title 63 of the Oklahoma Statutes;

2                   and

3           2. Any surplus collections shall be apportioned to the General  
4 Revenue Fund of the State Treasury.

5           E. If any medical marijuana business licensee intentionally  
6 does not remit the taxes as required by the provisions of this  
7 section or the provisions of Section 1354 of Title 68 of the  
8 Oklahoma Statutes, the Authority shall permanently revoke the  
9 medical marijuana business license of the business licensee and the  
10 business licensee shall be permanently ineligible to receive any  
11 other type of medical marijuana business license issued by the  
12 Authority, including licenses for a dispensary, commercial grower  
13 operation, processing facility, transporter, research, education  
14 facility, and waste disposal facility.

15           SECTION 2. This act shall become effective July 1, 2025.

16           SECTION 3. It being immediately necessary for the preservation  
17 of the public peace, health or safety, an emergency is hereby  
18 declared to exist, by reason whereof this act shall take effect and  
19 be in full force from and after its passage and approval.

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21           60-1-12743           TJ           02/20/25