

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

HOUSE BILL 2176

By: Pfeiffer

AS INTRODUCED

An Act relating to state revenue administration; amending 68 O.S. 2021, Section 255.2, as amended by Section 6, Chapter 113, O.S.L. 2023 (68 O.S. Supp. 2024, Section 255.2), which relates to enforcement of medical marijuana tax provisions; providing for retention of fee amount; amending 63 O.S. 2021, Section 426, as last amended by Section 1, Chapter 34, 1st Extraordinary Session, O.S.L. 2023 (63 O.S. Supp. 2024, Section 426), which relates to the Medical Marijuana Tax Fund; modifying provisions related to retention of fee amount; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 255.2, as amended by Section 6, Chapter 113, O.S.L. 2023 (68 O.S. Supp. 2024, Section 255.2), is amended to read as follows:

Section 255.2. As provided in Section 426 of Title 63 of the Oklahoma Statutes, the Oklahoma Medical Marijuana Authority and the Oklahoma Tax Commission shall enter into a contract whereby the Tax Commission shall have authority to assess, collect and enforce the seven percent (7%) tax on retail medical marijuana sales and any

1 penalties and interest thereon. Such assessment, collection and
2 enforcement authority shall apply to any tax and any penalty or
3 interest liability on retail medical marijuana sales existing at the
4 time of contracting. The contract shall provide for the assessment,
5 collection and enforcement of the tax on retail medical marijuana
6 sales in the same manner as the administration, collection and
7 enforcement of any tax payable by any taxpayer subject to taxation
8 under any state tax law. For providing such collection assistance,
9 the Tax Commission shall ~~charge the Oklahoma Medical Marijuana~~
10 ~~Authority~~ retain a fee of one and five-tenths percent (1.5%) of the
11 gross collection proceeds. All funds retained by the Tax Commission
12 for the collection services shall be deposited in the Tax Commission
13 Reimbursement Fund in the State Treasury.

14 SECTION 2. AMENDATORY 63 O.S. 2021, Section 426, as last
15 amended by Section 1, Chapter 34, 1st Extraordinary Session, O.S.L.
16 2023 (63 O.S. Supp. 2024, Section 426), is amended to read as
17 follows:

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

21 B. This tax shall be collected at the point of sale. Except as
22 provided for in subsection D, tax proceeds, less the collection fee
23 retained by the Oklahoma Tax Commission pursuant to Section 255.2 of
24

1 Title 68 of the Oklahoma Statutes, shall be deposited into the
2 Medical Marijuana Tax Fund created in Section 3 of this act.

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

7 D. For fiscal year 2022, proceeds from the levy authorized by
8 subsection A of this section shall be apportioned as follows:

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

11 a. fifty-nine and twenty-three hundredths percent
12 (59.23%) to the State Public Common School Building
13 Equalization Fund,

14 b. thirty-four and sixty-two hundredths percent (34.62%)
15 to the Oklahoma Medical Marijuana Authority, a
16 division within the State Department of Health, and

17 c. six and fifteen hundredths percent (6.15%) to the
18 State Department of Health and earmarked for drug and
19 alcohol rehabilitation; and

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

22 E. If any medical marijuana business licensee intentionally
23 does not remit the taxes as required by the provisions of this
24 section or the provisions of Section 1354 of Title 68 of the

1 Oklahoma Statutes, the Authority shall permanently revoke the
2 medical marijuana business license of the business licensee and the
3 business licensee shall be permanently ineligible to receive any
4 other type of medical marijuana business license issued by the
5 Authority, including licenses for a dispensary, commercial grower
6 operation, processing facility, transporter, research, education
7 facility, and waste disposal facility.

8 SECTION 3. This act shall become effective November 1, 2025.

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