

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                                   STATE OF OKLAHOMA

3                                   1st Session of the 58th Legislature (2021)

4 HOUSE BILL 1908

                                  By: Fetgatter

7                                   AS INTRODUCED

8                   An Act relating to revenue and taxation; authorizing  
9                   contract between State Department of Health and  
10                  Oklahoma Tax Commission related to administration of  
11                  tax on medical marijuana; providing for collection of  
12                  tax, penalty and interest amounts; providing for  
13                  administrative fee; providing for deposit of fee  
14                  revenues; providing for codification; providing an  
15                  effective date; and declaring an emergency.

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

15                  SECTION 1.           NEW LAW           A new section of law to be codified  
16                  in the Oklahoma Statutes as Section 255.2 of Title 68, unless there  
17                  is created a duplication in numbering, reads as follows:

18                  The State Department of Health and the Oklahoma Tax Commission  
19                  shall enter into a contract whereby the Tax Commission shall have  
20                  authority to assess, collect and enforce the seven percent (7%) tax  
21                  on retail medical marijuana sales and any penalties and interest  
22                  thereon. Such assessment, collection and enforcement authority  
23                  shall apply to any tax and any penalty or interest liability on  
24                  retail medical marijuana sales existing at the time of contracting.

1 The contract shall provide for the assessment, collection and  
2 enforcement of the tax on retail medical marijuana sales in the same  
3 manner as the administration, collection and enforcement of any tax  
4 payable by any taxpayer subject to taxation under any state tax law.  
5 For providing such collection assistance, the Tax Commission shall  
6 charge the State Department of Health a fee of one and five-tenths  
7 percent (1.5%) of the gross collection proceeds. All funds retained  
8 by the Tax Commission for the collection services shall be deposited  
9 in the Tax Commission Reimbursement Fund in the State Treasury.

10 SECTION 2. This act shall become effective July 1, 2021.

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

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16 COMMITTEE REPORT BY: COMMITTEE ON ALCOHOL, TOBACCO AND CONTROLLED  
17 SUBSTANCES, dated 02/22/2021 - DO PASS.

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