

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2057

By: Stinson

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5
6 AS INTRODUCED

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

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

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

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

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

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

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

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

10 a. fifty-nine and twenty-three hundredths percent

11 (59.23%) to the State Public Common School Building
12 Equalization Fund,

13 b. thirty-four and sixty-two hundredths percent (34.62%)

14 to the Oklahoma Medical Marijuana Authority, a
15 division within the State Department of Health, ~~and~~

16 c. ~~six and fifteen hundredths percent (6.15%)~~ five

17 percent (5%) to the State Department of Health and
18 earmarked for drug and alcohol rehabilitation, and

19 d. one and fifteen hundredths percent (1.15%) to the

20 Trauma Care Assistance Revolving Fund created in

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

22 and

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

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

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

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

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