

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 CONFERENCE COMMITTEE  
4 SUBSTITUTE  
5 FOR ENGROSSED  
6 HOUSE BILL NO. 2684

By: Echols of the House

and

Thompson of the Senate

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10 CONFERENCE COMMITTEE SUBSTITUTE

11 An Act relating to alcoholic beverages; amending  
12 Section 111, Chapter 366, O.S.L. 2016, as amended by  
13 Section 27, Chapter 322, O.S.L. 2019 (37A O.S. Supp.  
14 2020, Section 5-108), which relates to the reporting  
15 method of excise tax on beer; specifying when excise  
16 tax for beer sales are due and who they are to be  
17 paid by; providing an effective date; and declaring  
18 an emergency.

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

20 SECTION 1. AMENDATORY Section 111, Chapter 366, O.S.L.  
21 2016, as amended by Section 27, Chapter 322, O.S.L. 2019 (37A O.S.  
22 Supp. 2020, Section 5-108), is amended to read as follows:

23 Section 5-108. A. The Oklahoma Tax Commission shall promulgate  
24 rules to implement a reporting method of taxing all alcoholic  
beverages sold or delivered in this state to eliminate the use of  
any type of stamps.

1        B. Payment Except as otherwise provided by subsection C of this  
2 Section, payment of the excise tax levied by the Oklahoma Alcoholic  
3 Beverage Control Act, with respect to beer shall be made by the  
4 manufacturer or brewer as to all beer produced by such brewer within  
5 the state for sale within this state, and shall be made by the  
6 importing manufacturer or beer distributor who is the original  
7 consignee of beer manufactured or produced outside of this state as  
8 to all beer imported into this state by such importing licensee. It  
9 is the duty of each Oklahoma licensed brewer with respect to beer  
10 produced by such brewer within this state, and of each Oklahoma  
11 licensed beer distributor as to beer produced outside of this state  
12 and imported into this state by such beer distributor, to pay the  
13 excise tax on such beer to the Oklahoma Tax Commission as  
14 hereinafter provided.

15        C. A brewer that distributes beer produced by the brewer within  
16 the state without making delivery of beer to a person or entity  
17 licensed as a beer distributor pursuant to the Oklahoma Alcoholic  
18 Beverage Control Act and which distributes the beer so produced  
19 within the state only through the same legal entity holding a brewer  
20 license, small brewer license, or brewpub license shall make payment  
21 of the excise tax levied by the Oklahoma Alcoholic Beverage Control  
22 Act with respect to sales of beer made by the brewer for consumption  
23 on the premises and off the premises at which the beer is  
24 manufactured by the brewer, or such other premises as permitted by

1 law, and beer distributed through the legal entity holding the  
2 brewer license, small brewer license, or brewpub license. If  
3 distribution of beer is made by an entity holding a beer  
4 distributor's license, the payment of the excise tax shall be made  
5 by the entity making such distribution.

6 D. Notwithstanding any other provision of law, the tax levied  
7 by the Oklahoma Alcoholic Beverage Control Act shall be part of the  
8 gross proceeds or gross receipts from the sale of alcoholic  
9 beverages, as those terms are defined in paragraph 12 of Section  
10 1352 of Title 68 of the Oklahoma Statutes.

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

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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