

Resolution

ENROLLED HOUSE
CONCURRENT
RESOLUTION NO. 1018

By: Roberts (Dustin) of the
House

and

Thompson of the Senate

A Concurrent Resolution relating to enforcement of cigarette and tobacco taxation; requesting study by Oklahoma Tax Commission; and providing for report.

WHEREAS, the noncompliance of the cigarette and tobacco product tax laws of this state is a detriment to the collection of tax revenue and harmful to businesses lawfully selling cigarettes and tobacco products in this state; and

WHEREAS, the modernization and streamlining of the process for electronic filing of monthly wholesaler tax reports and sales activity reports with the Oklahoma Tax Commission may assist the compliance activities of the Tax Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE 2ND SESSION OF THE 56TH OKLAHOMA LEGISLATURE, THE SENATE CONCURRING THEREIN:

THAT the Oklahoma State Legislature directs the Oklahoma Tax Commission to study the costs and benefits of acquiring a reporting system that includes, but is not limited to, the following:

1. Electronic filing of invoices detailing cigarette and tobacco product shipments from manufacturers to licensed wholesalers;

2. Electronic filing of invoices detailing cigarette and tobacco product shipments from licensed wholesalers to licensed retailers;

3. Reconciliation of cigarette stamp orders to cigarettes sold by licensed wholesalers to retailers; and

4. Enhanced monthly electronic filing of cigarette and tobacco product tax reports.

THAT the Oklahoma Tax Commission shall submit a report of its study to the Governor, President Pro Tempore of the Oklahoma State Senate, Senate Chair of the Finance Subcommittee of the Senate Appropriations Committee, Speaker of the Oklahoma House of Representatives, and Chair of the Finance Subcommittee of the House Appropriations and Budget Committee on or before November 1, 2018.

Adopted by the House of Representatives the 3rd day of May, 2018.

Presiding Officer of the House
of Representatives

Adopted by the Senate the 3rd day of May, 2018.

Presiding Officer of the Senate

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____
day of _____, 20_____, at _____ o'clock _____ M.
By: _____