



1 following the month of receipt. The reports shall be made under  
2 oath, on forms prescribed by the Tax Commission, which shall include  
3 the following information:

4 1. Name of mixed beverage tax permit holder;

5 2. Mixed beverage tax permit number;

6 3. Sales tax permit number;

7 4. Mixed beverage, caterer, public event or special event  
8 license number;

9 5. Gross receipts for the month for the sale, preparation or  
10 service of mixed beverages, ice and nonalcoholic beverages mixed  
11 with alcoholic beverages;

12 6. Gross receipts for the month from charges for the privilege  
13 of admission to a mixed beverage establishment which entitles a  
14 person to complimentary mixed beverages or discounted prices for  
15 mixed beverages;

16 7. Total retail value of complimentary or discounted alcoholic  
17 beverages served for the month; and

18 8. Such other information as may be required by the Tax  
19 Commission to enable it to collect taxes imposed as provided by law.

20 B. The gross receipts tax levied by Section 5-105 of this title  
21 shall be calculated by multiplying the tax rate, thirteen and one-  
22 half percent (13.5%), and the total gross receipts for each month  
23 from the sale, preparation or service of mixed beverages, ice and  
24 nonalcoholic beverages mixed with alcoholic beverages, the total

1 gross receipts of charges received for admission to mixed beverage  
2 establishments, as provided in paragraph 6 of subsection A of this  
3 section, and the total retail value of complimentary or discounted  
4 mixed beverages. Gross receipts from the sale of food prepared with  
5 alcoholic beverages shall not be included in the calculation of the  
6 monthly tax liability. The tax due for the preceding month shall  
7 accompany the report required in subsection A of this section. All  
8 taxes, penalties and interest imposed by the Oklahoma Alcoholic  
9 Beverage Control Act may be paid in the form of electronic funds  
10 transfer or by a personal or company check, cashier's check,  
11 certified check or postal money order payable to the Tax Commission.

12 C. If the gross receipts tax levied pursuant to the provisions  
13 of Section 5-105 of this title is not paid on or before the  
14 twentieth day of each month, the tax shall be delinquent, and  
15 interest and penalty shall accrue on and from the twenty-first day  
16 of each month, pursuant to the provisions of the Uniform Tax  
17 Procedure Code.

18 D. Every licensed wholesaler of alcoholic beverages in this  
19 state shall file with the Tax Commission a monthly report, under  
20 oath, on forms prescribed by the Tax Commission, which shall include  
21 the name, location and mixed beverage tax permit number of each  
22 mixed beverage, caterer, public event or special event licensee to  
23 whom the licensed wholesaler sold alcoholic beverages during the  
24 report month.

1 E. If the report required by subsection A of this section is  
2 not filed with the Tax Commission on or before the twentieth day of  
3 the month, the Tax Commission may assess an additional penalty of  
4 Five Dollars (\$5.00) for each day thereafter that the report is not  
5 filed pursuant to the provisions of this section. The Tax  
6 Commission may waive the penalty assessed pursuant to the provisions  
7 of the Uniform Tax Procedure Code; provided, however, the additional  
8 penalty, if assessed, shall not exceed an amount equal to twice the  
9 amount of tax due for the period for which such report was required  
10 to be filed, or the sum of Three Hundred Dollars (\$300.00),  
11 whichever is greater.

12 F. Taxes paid as provided by law represented by accounts  
13 receivable which are found to be worthless or uncollectible may be  
14 credited upon subsequent reports and remittances of such tax, in  
15 accordance with rules promulgated by the Tax Commission. If such  
16 accounts are thereafter collected, the same shall be reported and  
17 the tax shall be paid upon the amount so collected.

18 G. In addition to any other authority granted by law, the Tax  
19 Commission is hereby authorized to audit any mixed beverage, beer  
20 and wine, caterer, public event or special event licensee to  
21 determine if the correct amount of tax payable under Section 5-105  
22 of this title has been collected. The taxpayer shall be deemed to  
23 be in compliance if such an audit reveals that the amount collected  
24 is within the following percentages of the amount of tax payable:

1 1. For spirits, eighty-four percent (84%) to one hundred  
2 sixteen percent (116%);

3 2. For wine, ninety percent (90%) to one hundred ten percent  
4 (110%);

5 3. For beer sold at draft and not in original packages, eighty-  
6 six percent (86%) to one hundred fourteen percent (114%); and

7 4. For beer sold in original packages, ninety-five percent  
8 (95%) to one hundred five percent (105%).

9 H. A deduction not to exceed ten percent (10%) of the gross  
10 receipts tax liability levied pursuant to Section 5-105 of this  
11 title and determined by an audit of the purchases from wholesalers  
12 of a mixed beverage, beer and wine, caterer, public event, or  
13 special event licensee shall be allowed for properly documented  
14 losses attributable to breakage, spillage, theft, fire, or other  
15 occurrences. The Tax Commission may promulgate rules to provide for  
16 loss deductions in addition to the ten percent (10%) allowance and  
17 for the documentation required to properly verify loss claim  
18 amounts.

19 SECTION 2. This act shall become effective November 1, 2023.

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21 COMMITTEE REPORT BY: COMMITTEE ON ALCOHOL, TOBACCO AND CONTROLLED  
22 SUBSTANCES, dated 04/12/2023 - DO PASS.