

# OKLAHOMA TAX COMMISSION

## FISCAL IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT FIRST REGULAR SESSION, FIFTY-FOURTH OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: February 25, 2013

BILL NUMBER: HB 2061 STATUS AND DATE OF BILL: Introduced 1/4/13

AUTHORS: House Inman Senate n/a

TAX TYPE (S): Alcohol SUBJECT: Other

PROPOSAL: New Law

HB 2061 proposes to enact a law which prohibits the purchase of low-point beer using a computer-assisted checkout system. The low-point beer may only be purchased from the licensee or permittee or an employee of the licensee or permittee. HB 2061 proposes that the Oklahoma Tax Commission shall impose a penalty, after notice and hearing, of immediate license or permit revocation and a fine of not more than One Thousand Dollars (\$1,000) for each violation. Any licensee or permittee whose license or permit is revoked shall not be eligible to reapply for a license for at least three (3) months from the date of the revocation. Any stock of low-point beer in the possession of such licensee or permittee shall be repurchased by the wholesaler.

EFFECTIVE DATE: November 1, 2013

### REVENUE IMPACT:

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 14: Minimal

FY 15: Minimal

### ADMINISTRATIVE IMPACT:

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 14: None

02/25/2013  
DATE

Rick Miller  
DIVISION DIRECTOR

hmr

2-27-2013  
DATE

Reece WOMACK  
REECE WOMACK, ECONOMIST

3/28/13  
DATE

Dawn Carr  
FOR THE COMMISSION

**ATTACHMENT TO FISCAL IMPACT – HB 2061 [Introduced] Prepared February 25, 2013**

House Bill 2061 proposes to enact a law which prohibits the purchase of low-point beer using a computer-assisted checkout system. The low-point beer may only be purchased from the licensee or permittee or an employee of the licensee or permittee. House Bill 2061 proposes that the Oklahoma Tax Commission shall impose a penalty, after notice and hearing, of immediate license or permit revocation and a fine of not more than One Thousand Dollars (\$1,000) for each violation. Any licensee or permittee whose license or permit is revoked shall not be eligible to reapply for a license for at least three (3) months from the date of revocation. Any stock of low-point beer in the possession of such licensee or permittee shall be repurchased by the wholesaler.

The estimated revenue impact associated with House Bill 2061 is minimal positive in nature.