

OKLAHOMA TAX COMMISSION

REVENUE IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT FIRST REGULAR SESSION, FIFTY-SEVENTH OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: June 7, 2019

BILL NUMBER: SB 906 STATUS AND DATE OF BILL: Enrolled 5/1/2019

AUTHORS: House McEntire Senate Bice

TAX TYPE (S): Alcohol Excise Tax SUBJECT: Other

PROPOSAL: Amendatory

Section 1-26 provides guidance to the ABLE Commission and its agents on how to interpret specified rules pertaining to trade practices and inducements at retail and expands allowable activities by holders of certain ABLE licenses. It clarifies the distinction between a manufacturer and a brewer and clarifies that brewers are only allowed to produce beer and cider and are not to be licensed as manufacturers; however cider may be manufactured by either manufacturers or brewers.

Section 27 amends 37A O.S. § 5-108 by striking the beer labeling review and approval requirements of the Oklahoma Tax Commission.

Sections 28 through 33 amends Sections 5-109, 5-113, 5-122, 5-124 and 5-125 of Title 37A by adding brewers to the entities required to meet the stamping, reporting, bonding, invoicing and recordkeeping requirements of the Tax Commission.

EFFECTIVE DATE: November 1, 2019

REVENUE IMPACT:

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

FY 20: None

FY 21: None

June 10, 2019
DATE

Rick Miller
DIVISION DIRECTOR

msm

6-10-2019
DATE

Huan Gong
HUANGONG ECONOMIST

6-11-19
DATE

[Signature]
FOR THE COMMISSION

**The estimated revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.*