

**OKLAHOMA TAX COMMISSION**

**REVENUE IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT  
SECOND REGULAR SESSION, FIFTY-EIGHTH OKLAHOMA LEGISLATURE**

**DATE OF IMPACT STATEMENT:** April 19, 2021

**BILL NUMBER:** SB 262 **STATUS AND DATE OF BILL:** Enrolled 04/15/2021

**AUTHORS:** House Echols Senate Thompson

**TAX TYPE (S):** Alcohol **SUBJECT:** Administration

**PROPOSAL:** Amendatory

The measure proposes amendment to Section 5-101 of Title 37A to require that the excise tax levied on all wine and spirits be collected and remitted by the Oklahoma wine and spirits wholesaler who purchases the alcoholic beverages for sale within the state except for wine shipped directly to a consumer by a winery maintaining either a Winemaker Self-Distribution License or a Direct Wine Shipper's Permit then the excise tax is to be collected and remitted by the winery maintaining the license or permit.

**EFFECTIVE DATE:** Emergency - July 1, 2021

**REVENUE IMPACT:**

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

FY 22: An unknown increase in alcoholic beverage excise tax revenues

April 19, 2021  
DATE

Rick Miller  
DIVISION DIRECTOR

msm

4/19/2021  
DATE

Huan Gong  
HUAN GONG, ECONOMIST

4/19/21  
DATE

JT D...  
FOR THE COMMISSION

*The 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.*

**ATTACHMENT TO REVENUE IMPACT – SB 262 - [Enrolled] Prepared 04/19/2021**

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Currently these excise taxes are remitted by Non-Resident Sellers, the measure will require Oklahoma licensed wine and spirits wholesalers to remit the tax instead, which should lead to better tax compliance.

An unknown increase in alcoholic beverage excise tax revenues is estimated for FY 22.