

1                                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2   STATE OF OKLAHOMA

3   1st Session of the 56th Legislature (2017)

4   ENGROSSED SENATE  
5   BILL NO. 58

By: Bice of the Senate

and

Mulready of the House

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8  
9                                   **[ alcoholic beverages - modifying distribution of**  
10   **certain revenues - effective date ]**

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14   ~~BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:~~

15           SECTION 1.           AMENDATORY           Section 107, Chapter 366, O.S.L.  
16   2016 (37A O.S. Supp. 2016, Section 5-104), is amended to read as  
17   follows:

18           Section 5-104. All revenue accruing from the excise tax levied  
19   by Section ~~104~~ 5-101 of this ~~act~~ title shall be collected by the  
20   Oklahoma Tax Commission and distributed as follows:

21           1. Two-thirds ~~of ninety-seven percent~~ (2/3 ~~of 97%~~) of such tax  
22   revenue shall be paid to the State Treasurer and placed to the  
23   credit of the General Revenue Fund of the state; provided, any  
24   amounts derived from the tax levied pursuant to paragraphs 2 and 3

1 of subsection A of Section ~~104~~ 5-101 of this ~~act~~ title that exceed  
2 an amount equal to the total amount collected from such tax levy for  
3 the fiscal year ending on June 30, 2010, shall be distributed to the  
4 Oklahoma Viticulture and Enology Center Development Revolving Fund  
5 created pursuant to Section ~~132~~ 5-129 of this ~~act~~ title, but in no  
6 event shall the distribution to the Oklahoma Viticulture and Enology  
7 Center Development Revolving Fund in any fiscal year exceed Three  
8 Hundred Fifty Thousand Dollars (\$350,000.00); and

9       2. One-third ~~of ninety-seven percent~~ (1/3 ~~of 97%~~) of such  
10 revenue, not to exceed Thirteen Million Dollars (\$13,000,000.00) in  
11 any fiscal year, is hereby allocated to the counties of this state  
12 and shall be paid to the county treasurers on the basis of area and  
13 population (giving equal weight to area and population) wherein the  
14 sale of alcoholic beverages is lawful, and all of such funds shall  
15 be appropriated by the county commissioners of each county and  
16 apportioned by the county treasurer to all incorporated cities and  
17 towns in the county on the basis of population within each city and  
18 town on a per capita basis based on the last preceding Federal  
19 Decennial Census. For the purpose of appropriating and paying the  
20 excise taxes collected under the Oklahoma Alcoholic Beverage Control  
21 Act, or any act which is amendatory thereof or supplemental thereto,  
22 to the incorporated cities and towns in any county, city or town,  
23 the corporate limits of which include territory within more than one  
24 county, shall be considered and treated as being a city or town in

1 only the county within which more than fifty percent (50%) of the  
2 entire population of such city or town, as shown by the last  
3 preceding Federal Decennial Census, reside, and, for such purpose,  
4 shall not be considered or treated as being a city or town in any  
5 other county. In the event that the last preceding Federal  
6 Decennial Census fails to disclose information from which such fact  
7 may be determined by the board of county commissioners which is  
8 appropriating the tax money then involved to the cities and towns in  
9 its county, the board of county commissioners shall make an  
10 estimate, from the best information then available to it, as to the  
11 percentage of the entire population of such city or town then  
12 residing in the county. If such board of county commissioners  
13 determines, either from information disclosed by the last preceding  
14 Federal Decennial Census, or from the best information then  
15 available to the ABLE Commission (when such information is not  
16 disclosed by the last preceding Federal Decennial Census), that more  
17 than fifty percent (50%) of the population of such a city or town  
18 resides in that county, such city or town shall receive its pro rata  
19 share of such tax money on the basis of its entire population  
20 according to the last preceding Federal Decennial Census; but if  
21 such board of county commissioners so determines that more than  
22 fifty percent (50%) of the population of such city or town does not  
23 reside in that county, no part of such tax money shall be  
24 appropriated or paid to such city or town; ~~and~~

1       ~~3. The remaining three percent (3%) of such excise tax revenue~~  
2 ~~shall be paid to the State Treasurer and placed to the credit of the~~  
3 ~~Oklahoma Tax Commission Fund to be paid out of the fund pursuant to~~  
4 ~~appropriations made by the State Legislature; provided, if the~~  
5 ~~amount of revenue to be apportioned pursuant to the provisions of~~  
6 ~~this paragraph exceeds Thirteen Million Dollars (\$13,000,000.00) in~~  
7 ~~any fiscal year, any amount in excess of Thirteen Million Dollars~~  
8 ~~(\$13,000,000.00) shall be apportioned to the General Revenue Fund of~~  
9 ~~the state.~~

10       SECTION 2. This act shall become effective October 1, 2018.

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12       COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
13       04/17/2017 - DO PASS, As Amended.