

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

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

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2373

By: Osborn (Leslie) and Wallace
of the House

and

David and Fields of the
Senate

11 COMMITTEE SUBSTITUTE

12 An Act relating to tobacco products taxes; providing
13 additional tax levy for little cigars and cigars;
14 providing rates of tax; providing exception; and
15 apportioning revenues.

16
17 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

18 SECTION 1. NEW LAW A new section of law to be codified
19 in the Oklahoma Statutes as Section 402-4 of Title 68, unless there
20 is created a duplication in numbering, reads as follows:

21 A. In addition to the tax levied in Sections 402, 402-1, 402-2
22 and 402-3 of Title 68 of the Oklahoma Statutes, there shall be
23 levied, assessed, collected and paid in respect to the articles
24

1 containing tobacco enumerated in Section 401 et seq. of Title 68 of
2 the Oklahoma Statutes, a tax in the following amount:

3 1. Little Cigars. Upon cigars of all descriptions made of
4 tobacco, or any substitute therefor, and weighing not more than
5 three (3) pounds per thousand, fifteen and one-half (15 1/2) mills
6 for each cigar. Provided, that the tax levied on the products
7 coming under this paragraph shall not apply if the tax on such
8 products is reported and paid as cigarette tax under Sections 301
9 through 325 of Title 68 of the Oklahoma Statutes; and

10 2. Cigars. Upon all other cigars of all descriptions made of
11 tobacco, or any substitute therefor, and weighing more than three
12 (3) pounds per thousand, Fifty Dollars (\$50.00) per thousand. For
13 the purpose of computing the tax, cheroots, stogies, etc., are
14 hereby classed as cigars.

15 B. The revenue from the additional tax herein levied shall be
16 apportioned by the Oklahoma Tax Commission and transmitted to the
17 State Treasurer who shall deposit such revenue in the General
18 Revenue Fund.

19
20 COMMITTEE REPORT BY: COMMITTEE ON JOINT COMMITTEE ON APPROPRIATIONS
21 AND BUDGET, dated 05/08/2017 - DO PASS, As Amended.

22
23
24