

An Act

ENROLLED HOUSE
BILL NO. 3352

By: Marti of the House

and

Gollihare of the Senate

An Act relating to alcoholic beverages; providing certain exemption from bond requirement to the Oklahoma Tax Commission; providing exemption guidelines; providing for violations of exemption; providing for codification; and providing an effective date.

SUBJECT: Alcoholic beverages

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 5-138 of Title 37A, unless there is created a duplication in numbering, reads as follows:

Any holder of a license or permit issued by the Oklahoma Alcoholic Beverage Laws Enforcement Commission pursuant to Title 37A of the Oklahoma Statutes which requires the license or permit holder to furnish to the Oklahoma Tax Commission a bond, shall be exempt from such bond requirement if the license or permit holder has held such license or permit and required bond for ten (10) consecutive years while remaining compliant in all required tax payments to the Oklahoma Tax Commission for those ten (10) years. This bond exemption shall apply to all license and permit holders who are compliant or become compliant with this section before or after the effective date of this act.

The bond requirement exemption shall terminate if the license or permit holder becomes delinquent or incompliant with tax payments to the Oklahoma Tax Commission and the license or permit holder shall

be required to furnish the Oklahoma Tax Commission with such bond as originally required by the license or permit.

SECTION 2. This act shall become effective November 1, 2024.

Passed the House of Representatives the 6th day of March, 2024.

Presiding Officer of the House
of Representatives

Passed the Senate the 23rd day of April, 2024.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____

Approved by the Governor of the State of Oklahoma this _____

day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____