

1 ENGROSSED HOUSE
2 CONCURRENT
3 RESOLUTION NO. 1018

By: Roberts (Dustin) of the
House

and

Thompson of the Senate

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9 A Concurrent Resolution relating to enforcement of
10 cigarette and tobacco taxation; requesting study by
Oklahoma Tax Commission; and providing for report.

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13 WHEREAS, the noncompliance of the cigarette and tobacco product
14 tax laws of this state is a detriment to the collection of tax
15 revenue and harmful to businesses lawfully selling cigarettes and
16 tobacco products in this state; and

17 WHEREAS, the modernization and streamlining of the process for
18 electronic filing of monthly wholesaler tax reports and sales
19 activity reports with the Oklahoma Tax Commission may assist the
20 compliance activities of the Tax Commission.

21 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES
22 OF THE 2ND SESSION OF THE 56TH OKLAHOMA LEGISLATURE, THE SENATE
23 CONCURRING THEREIN:
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1 THAT the Oklahoma State Legislature directs the Oklahoma Tax
2 Commission to study the costs and benefits of acquiring a reporting
3 system that includes, but is not limited to, the following:

4 1. Electronic filing of invoices detailing cigarette and
5 tobacco product shipments from manufacturers to licensed
6 wholesalers;

7 2. Electronic filing of invoices detailing cigarette and
8 tobacco product shipments from licensed wholesalers to licensed
9 retailers;

10 3. Reconciliation of cigarette stamp orders to cigarettes sold
11 by licensed wholesalers to retailers; and

12 4. Enhanced monthly electronic filing of cigarette and tobacco
13 product tax reports.

14 THAT the Oklahoma Tax Commission shall submit a report of its
15 study to the Governor, President Pro Tempore of the Oklahoma State
16 Senate, Senate Chair of the Finance Subcommittee of the Senate
17 Appropriations Committee, Speaker of the Oklahoma House of
18 Representatives, and Chair of the Finance Subcommittee of the House
19 Appropriations and Budget Committee on or before November 1, 2018.

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