

An Act

ENROLLED SENATE
BILL NO. 1078

By: Thompson and Hall of the
Senate

and

Wallace, Hilbert and
Roberts (Dustin) of the
House

An Act relating to tobacco products tax; amending 68 O.S. 2011, Section 401, as amended by Section 9 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, which relates to definitions; modifying and adding definitions; amending 68 O.S. 2011, Section 402, as amended by Section 3, Chapter 8, 2nd Extraordinary Session, O.S.L. 2018 (68 O.S. Supp. 2020, Section 402), which relates to amount of tax and apportionment; conforming language; amending 68 O.S. 2011, Section 402-1, as last amended by Section 10 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, which relates to rates and apportionment; conforming language; amending 68 O.S. 2011, Section 402-3, as amended by Section 5, Chapter 8, 2nd Extraordinary Session, O.S.L. 2018 (68 O.S. Supp. 2020, Section 402-3), which relates to amount of tax and apportionment; conforming language; amending 68 O.S. 2011, Sections 412 and 413, as last amended by Sections 15 and 16 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, which relate to penalties and untaxed products; conforming language; amending 68 O.S. 2011, Section 414, as amended by Section 17 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, which relates to trucks and vehicles carrying untaxed merchandise; conforming language; amending 68 O.S. 2011, Section 418, as last

amended by Section 20 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, which relates to transportation or possession of untaxed products; conforming language; providing an effective date; and declaring an emergency.

SUBJECT: Tobacco products

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 401, as amended by Section 9 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, is amended to read as follows:

Section 401. For the purpose of this article:

1. The word "person" shall mean any individual, company, limited liability company, corporation, partnership, association, joint adventure, estate, trust or any other group, or combination acting as a unit, and the plural as well as the singular, unless the intention to give a more limited meaning is disclosed by the context;i

2. The term "Tax Commission" shall mean the Oklahoma Tax Commission;i

3. The word "wholesaler" shall include dealers whose principal business is that of a wholesale dealer, and who is known to the trade as such, who shall sell any ~~cigars or~~ tobacco products to licensed retail dealers only for the purpose of resale;i

4. The word "retailer" shall include every dealer, other than a wholesaler as defined above, whose principal business is that of selling merchandise at retail, who shall sell, or offer for sale, ~~cigars or~~ tobacco products;i

5. The word "consumer" shall mean a person who comes into possession of tobacco for the purpose of consuming it;i

6. The words "first sale" shall mean and include the first sale, or distribution, of ~~cigars or~~ tobacco products in intrastate commerce, or the first use or consumption of ~~cigars, or~~ tobacco products within this state.;

7. The words "tobacco products" shall mean any cigars, ~~cheroots, stogies,~~ smoking tobacco ~~(including granulated, plug cut, crimp cut, ready rubbed and any other kinds and forms of tobacco suitable for smoking in a pipe or cigarette),~~ chewing tobacco ~~(including cavendish, twist, plug, scrap and any other kinds and forms of tobacco suitable for chewing),~~ however prepared; and shall include any other articles or products made of tobacco or any substitute therefor. and smokeless tobacco;

8. The term "cigars" shall include any roll of tobacco for smoking, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredients, where such roll has a wrapper made chiefly of tobacco.;

9. The term "smokeless tobacco" shall mean all smokeless tobacco including snuff and chewing tobacco;

10. The term "snuff" shall mean any finely cut, ground or powdered tobacco that is not intended to be smoked;

11. The term "chewing tobacco" means any leaf tobacco that is not intended to be smoked;

12. The term "smoking tobacco" shall mean any pipe tobacco or roll-your-own tobacco;

13. The term "pipe tobacco" means any tobacco which, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe;

14. The term "roll-your-own tobacco" means any tobacco which, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes or cigars, or for use as wrappers thereof; and

15. The term "untaxed" means that the full amount of tax has not been paid as required by Section 400 et seq. of this title.

SECTION 2. AMENDATORY 68 O.S. 2011, Section 402, as amended by Section 3, Chapter 8, 2nd Extraordinary Session, O.S.L. 2018 (68 O.S. Supp. 2020, Section 402), is amended to read as follows:

Section 402. There shall be levied, assessed, collected, and paid in respect to the articles containing tobacco enumerated in Section 401 et seq. of this title, a tax in the following amounts:

1. Little Cigars. Upon cigars of all descriptions made of tobacco, or any substitute therefor, and weighing not more than three (3) pounds per thousand, the tax levied on the products coming under this paragraph shall be equal to the tax on such products that is reported and paid as cigarette tax under Sections 301 through 325 of this title. Further, the tax levied herein shall be paid in the same manner as required in Sections 301 through 325 of this title;

2. Cigars. Upon cigars of all descriptions made of tobacco, or any substitute therefor, weighing more than three (3) pounds per thousand and having a manufacturer's recommended retail selling price, under the Federal Code, of not exceeding four cents (\$0.04) per cigar, one cent (\$0.01) for each cigar;

3. Cigars. Upon all other cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three (3) pounds per thousand, Twenty Dollars (\$20.00) per thousand. For the purpose of computing the tax, cheroots, stogies, etc., are hereby classed as cigars;

4. Smoking Tobacco. Upon all smoking tobacco ~~including granulated, plug cut, crimp cut, ready rubbed and other kinds and forms of tobacco prepared in such manner as to be suitable for smoking in a pipe or cigarette,~~ the tax shall be twenty-five percent (25%) of the factory list price exclusive of any trade discount, special discount or deals; and

5. ~~Chewing~~ Smokeless Tobacco. Upon ~~chewing tobacco,~~ smokeless tobacco, ~~and snuff,~~ the tax shall be twenty percent (20%) of the

factory list price exclusive of any trade discount, special discount or deals.

It shall not be permissible for a retailer to advertise that the retailer will absorb the tax due on the taxable merchandise described herein. Such tax shall be paid by the consumer.

Notwithstanding any other provision of law, the tax levied pursuant to the provisions of Section 401 et seq. of this title shall be part of the gross proceeds or gross receipts from the sale of ~~cigars~~ or tobacco products, or both, as those terms are defined in paragraph 12 of Section 1352 of this title.

SECTION 3. AMENDATORY 68 O.S. 2011, Section 402-1, as last amended by Section 10 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, is amended to read as follows:

Section 402-1. In addition to the tax levied by Section 402 of this title, there is hereby levied upon the sale, use, exchange or possession of articles containing tobacco as defined in ~~said~~ Section 402 of this title, a tax in the following amounts:

1. Upon cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three (3) pounds per thousand, and having a manufacturer's recommended retail selling price, under the Federal Code, of more than four cents (\$0.04) for each cigar, Ten Dollars (\$10.00) per thousand. For the purpose of computing the tax, cheroots, stogies, etc., are hereby classed as cigars;

2. Upon all smoking tobacco ~~including granulated, plug cut, crimp cut, ready rubbed and other kinds and forms of tobacco prepared in such manner as to be suitable for smoking in a pipe or cigarette~~, the tax shall be fifteen percent (15%) of the factory list price exclusive of any trade discount, special discount or deals; and

3. Upon ~~chewing tobacco~~, smokeless tobacco and ~~snuff~~, the tax shall be ten percent (10%) of the factory list price exclusive of any trade discount, special discount or deals.

This tax shall be paid by the consumer and no retailer may advertise that he will pay or absorb this tax.

The tax herein levied on tobacco products shall be collected on the same basis and in the same manner and in all respects as the tax levied by the Tobacco Products Tax Law. The revenue from this additional tax shall be apportioned by the Oklahoma Tax Commission in the same manner as provided in Section 404 of this title, for the apportionment of other tobacco products tax revenue.

SECTION 4. AMENDATORY 68 O.S. 2011, Section 402-3, as amended by Section 5, Chapter 8, 2nd Extraordinary Session, O.S.L. 2018 (68 O.S. Supp. 2020, Section 402-3), is amended to read as follows:

Section 402-3. A. In addition to the tax levied in Sections 402 and 402-1 of this title, effective January 1, 2005, there shall be levied, assessed, collected, and paid in respect to the articles containing tobacco enumerated in Section 401 et seq. of this title, a tax in the following amounts:

1. Cigars. Upon all cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three (3) pounds per thousand, Ninety Dollars (\$90.00) per thousand. For the purpose of computing the tax, cheroots, stogies, etc., are hereby classed as cigars;

2. Smoking Tobacco. Upon all smoking tobacco ~~including granulated, plug cut, crimp cut, ready rubbed and other kinds and forms of tobacco prepared in such manner as to be suitable for smoking in a pipe or cigarette,~~ the tax shall be forty percent (40%) of the factory list price exclusive of any trade discount, special discount or deals; and

3. ~~Chewing~~ Smokeless Tobacco. Upon ~~chewing tobacco,~~ smokeless tobacco, ~~and snuff,~~ the tax shall be thirty percent (30%) of the factory list price exclusive of any trade discount, special discount or deals.

B. Except as provided in subsection C of this section, the revenue resulting from the additional tax levied in subsection A of

this section shall be apportioned by the Oklahoma Tax Commission and transmitted to the State Treasurer as follows:

1. Twenty-two and six-hundredths percent (22.06%) shall be placed to the credit of the Health Employee and Economy Improvement Act Revolving Fund created in Section 1010.1 of Title 56 of the Oklahoma Statutes;

2. Three and nine-hundredths percent (3.09%) shall be placed to the credit of the Comprehensive Cancer Center Debt Service Revolving Fund created in Section 160.1 of Title 62 of the Oklahoma Statutes;

3. Before July 1, 2008, seven and fifty-hundredths percent (7.50%) shall be placed to the credit of the Trauma Care Assistance Revolving Fund created in Section 1-2530.9 of Title 63 of the Oklahoma Statutes. On and after July 1, 2008, seven and fifty-hundredths percent (7.50%) shall be allocated as follows:

- a. every month, an amount equal to the actual amount placed to the credit of the Trauma Care Assistance Revolving Fund pursuant to this paragraph for the same month of the 2008 fiscal year shall be credited to the Trauma Care Assistance Revolving Fund,
- b. every month, any amount over and above the amount placed to the credit of the Trauma Care Assistance Revolving Fund pursuant to subparagraph a of this paragraph shall be credited to the Oklahoma Emergency Response Systems Stabilization and Improvement Revolving Fund as created in Section 1-2512.1 of Title 63 of the Oklahoma Statutes until the combined amount credited to the Oklahoma Emergency Response Systems Stabilization and Improvement Revolving Fund pursuant to this section and Section 302-5 of this title is equal to Two Million Five Hundred Thousand Dollars (\$2,500,000.00) each year, and
- c. any additional revenue allocated pursuant to this paragraph shall be placed to the credit of the Trauma Care Assistance Revolving Fund;

4. Three and nine-hundredths percent (3.09%) shall be placed to the credit of the Oklahoma State University College of Osteopathic Medicine Revolving Fund created in Section 160.2 of Title 62 of the Oklahoma Statutes;

5. Twenty-six and thirty-eight-hundredths percent (26.38%) shall be placed to the credit of the Oklahoma Health Care Authority Medicaid Program Fund created in Section 5020 of Title 63 of the Oklahoma Statutes for the purposes of maintaining programs and services funded under the federal "Jobs and Growth Tax Relief Reconciliation Act of 2003", reimbursing city/county-owned hospitals, increasing emergency room physician rates, and providing TEFRA 134, also known as "Katie Beckett" services;

6. Two and sixty-five-hundredths percent (2.65%) shall be placed to the credit of the Department of Mental Health and Substance Abuse Services Revolving Fund created in Section 2-303 of Title 43A of the Oklahoma Statutes;

7. Forty-four-hundredths of one percent (0.44%) shall be placed to the credit of the Belle Maxine Hilliard Breast and Cervical Cancer Treatment Revolving Fund created in Section 1-559 of Title 63 of the Oklahoma Statutes;

8. One percent (1%) shall be placed to the credit of the Teachers' Retirement System Revolving Fund created in Section 158 of Title 62 of the Oklahoma Statutes;

9. Two and seven-hundredths percent (2.07%) shall be placed to the credit of the Education Reform Revolving Fund created in Section 34.89 of Title 62 of the Oklahoma Statutes;

10. Sixty-six-hundredths percent (0.66%) shall be placed to the credit of the Tobacco Prevention and Cessation Revolving Fund created in Section 1-105d of Title 63 of the Oklahoma Statutes;

11. Sixteen and eighty-three-hundredths percent (16.83%) shall be placed to the credit of the General Revenue Fund; and

12. For fiscal years beginning July 1, 2004, and ending June 30, 2006, fourteen and twenty-three-hundredths percent (14.23%) shall be apportioned to municipalities and counties that levy a

sales tax, in the proportions which total municipal and county sales tax revenue was apportioned by the Tax Commission in the preceding month.

For fiscal years beginning July 1, 2006, and thereafter, the apportionment percentage specified in paragraph 12 of this subsection will be adjusted by dividing the total municipal and county sales tax revenue collected in the calendar year immediately preceding the commencement of the fiscal year by the sum of the state sales tax revenue and total municipal and county sales tax revenue collected in the same year. This ratio shall be divided by the ratio of the total municipal and county sales tax revenue collected in the calendar year beginning January 1, 2004, and ending December 31, 2004, divided by the sum of the state sales tax revenue and total municipal and county sales tax revenue collected in the same year. The resulting quotient shall be multiplied by fourteen and twenty-three-hundredths percent (14.23%) to determine the apportionment percentage for the fiscal year.

For fiscal years beginning July 1, 2006, and thereafter, any adjustment to the percentage of revenues apportioned to municipalities and counties shall be reflected in the percent of revenues apportioned to the General Revenue Fund.

C. The net amount of any revenue resulting from a payment in lieu of excise taxes on little cigars, cigars, smoking tobacco and ~~chewing~~ smokeless tobacco levied by this section, pursuant to a compact with a federally recognized Indian tribe or nation after deductions for deposits into trust accounts pursuant to such compacts, shall be apportioned by the Tax Commission and transmitted to the State Treasurer as follows:

1. Thirty-three and forty-nine-hundredths percent (33.49%) shall be placed to the credit of the Health Employee and Economy Improvement Act Revolving Fund created in Section 1010.1 of Title 56 of the Oklahoma Statutes;

2. Four and sixty-nine-hundredths percent (4.69%) shall be placed to the credit of the Comprehensive Cancer Center Debt Service Revolving Fund created in Section 160.1 of Title 62 of the Oklahoma Statutes;

3. Before July 1, 2008, eleven and thirty-nine-hundredths percent (11.39%) shall be placed to the credit of the Trauma Care Assistance Revolving Fund created in Section 1-2530.9 of Title 63 of the Oklahoma Statutes. On and after July 1, 2008, eleven and thirty-nine-hundredths percent (11.39%) shall be allocated as follows:

- a. every month, an amount equal to the actual amount placed to the credit of the Trauma Care Assistance Revolving Fund pursuant to this paragraph for the same month of the 2008 fiscal year shall be credited to the Trauma Care Assistance Revolving Fund,
- b. every month, any amount over and above the amount placed to the credit of the Trauma Care Assistance Revolving Fund pursuant to subparagraph a of this paragraph shall be credited to the Oklahoma Emergency Response Systems Stabilization and Improvement Revolving Fund as created in Section 1-2512.1 of Title 63 of the Oklahoma Statutes until the combined amount credited to the Oklahoma Emergency Response Systems Stabilization and Improvement Revolving Fund pursuant to this section and Section 302-5 of this title is equal to Two Million Five Hundred Thousand Dollars (\$2,500,000.00) each year, and
- c. any additional revenue allocated pursuant to this paragraph shall be placed to the credit of the Trauma Care Assistance Revolving Fund;

4. Four and sixty-nine-hundredths percent (4.69%) shall be placed to the credit of the Oklahoma State University College of Osteopathic Medicine Revolving Fund created in Section 160.2 of Title 62 of the Oklahoma Statutes;

5. Forty and six-hundredths percent (40.06%) shall be placed to the credit of the Oklahoma Health Care Authority Medicaid Program Fund created in Section 5020 of Title 63 of the Oklahoma Statutes for the purposes of maintaining programs and services funded under the federal "Jobs and Growth Tax Relief Reconciliation Act of 2003", reimbursing city/county-owned hospitals, increasing emergency room

physician rates, and providing TEFRA 134, also known as "Katie Beckett" services;

6. Four and one-hundredths percent (4.01%) shall be placed to the credit of the Department of Mental Health and Substance Abuse Services Revolving Fund created in Section 2-303 of Title 43A of the Oklahoma Statutes;

7. Sixty-seven-hundredths percent (0.67%) shall be placed to the credit of the Belle Maxine Hilliard Breast and Cervical Cancer Treatment Revolving Fund created in Section 1-559 of Title 63 of the Oklahoma Statutes; and

8. One percent (1%) shall be placed to the credit of the Tobacco Prevention and Cessation Revolving Fund created in Section 1-105d of Title 63 of the Oklahoma Statutes.

D. It shall not be permissible for a retailer to advertise that the retailer will absorb the tax due on the taxable merchandise described herein. Such tax shall be paid by the consumer.

SECTION 5. AMENDATORY 68 O.S. 2011, Section 412, as last amended by Section 15 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, is amended to read as follows:

Section 412. A. Every wholesaler who purchases or allows to come into his or her possession any untaxed merchandise coming under the scope of this article shall file with the Oklahoma Tax Commission a surety or collateral or cash bond in the amount of Twenty-five Thousand Dollars (\$25,000.00), payable to the State of Oklahoma and conditioned upon compliance with the provisions of this article and the rules of the Tax Commission.

B. Any consumer who purchases or brings into this state untaxed ~~cigars or~~ tobacco products whereon the tax would be more than twenty-five cents (\$0.25) is subject to the tax thereon. Upon failure to pay the tax levied in this article, the consumer shall be subject to a fine of not more than Five Hundred Dollars (\$500.00) or not less than Twenty-five Dollars (\$25.00) to be deposited in the Tobacco Products Tax Enforcement Unit Revolving Fund created in Section 7 of ~~this act~~ Enrolled House Bill No. 2292 of the 1st

Session of the 58th Oklahoma Legislature. Provided, any person in possession of more than one thousand small or large cigars or two hundred sixteen (216) ounces of ~~chewing or smoking tobacco products~~ smokeless or smoking tobacco in packages or containers for which the tax required by law has not been paid shall be punished by administrative fines in the manner and amounts provided in subsection D of Section 418 of this title.

SECTION 6. AMENDATORY 68 O.S. 2011, Section 413, as last amended by Section 16 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, is amended to read as follows:

Section 413. The right of a carrier in this state to carry untaxed ~~cigars and~~ tobacco products shall not be affected hereby; provided, that carriers delivering untaxed tobacco products to any person in this state other than an Oklahoma-licensed wholesaler for the purpose of selling or consuming untaxed tobacco products in this state in violation of this article shall be subject to seizure of the shipments and forfeiture of the inventory pursuant to the provisions of Section 417 of this title. Provided further, that should any such carrier sell any ~~cigars and~~ tobacco products in this state, such sale shall be subject to the tax and other provisions of this article and to the rules of the Tax Commission. The carrier transporting tobacco products ~~and cigars~~ to a point within this state, or a bonded warehouseman or bailee having in its possession tobacco products ~~and cigars~~, shall transmit to the Tax Commission a statement of such consignment of tobacco products ~~and cigars~~, showing the date, point of origin, point of delivery and to whom delivered. All carriers or bailees or warehousemen shall permit an examination by the Tax Commission, or its agents or legally authorized representatives, of their records relating to the shipment or receipt of tobacco products ~~and cigars~~. Any person who fails or refuses to transmit to the Tax Commission the aforesaid statement, or who refuses to permit the examination of his or her records by the Tax Commission or its legally authorized agents or representatives, shall be guilty of a misdemeanor and shall be subject to an administrative fine of not to exceed Two Thousand Dollars (\$2,000.00) and not less than One Thousand Dollars (\$1,000.00) to be deposited in the Tobacco Products Tax Enforcement Unit Revolving Fund created in Section 7 of ~~this act~~ Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature.

SECTION 7. AMENDATORY 68 O.S. 2011, Section 414, as amended by Section 17 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, is amended to read as follows:

Section 414. A. Each truck or vehicle wherefrom ~~cigars or~~ tobacco products are sold shall be considered as a place of business and required to have a wholesale license and a bond of not less than Five Hundred Dollars (\$500.00).

B. Any person operating a truck or vehicle by selling, exchanging or giving away untaxed merchandise covered by this article shall be deemed guilty of violation of same and shall be penalized as hereinbefore set forth, and untaxed merchandise handled by this person as well as the vehicle used to transport the untaxed tobacco products shall be subject to confiscation by authorized agents of the Tax Commission or duly authorized peace officers.

C. After seizure or confiscation by such agent or officer, the merchandise and property shall be held until all taxes, interest and penalties due have been paid. If not paid within five (5) days after date of seizure, it shall be sold at public sale by the sheriff of the county where confiscated, after being advertised by posting of notice of such sale in five public places in the county where the sale is to occur. The proceeds of the sale shall be applied to taxes, interest and penalties due and to the cost of the sale, and the remainder, if any, shall be paid to the State Treasurer, by the sheriff conducting such sale, to be deposited to the credit of the General Revenue Fund.

SECTION 8. AMENDATORY 68 O.S. 2011, Section 418, as last amended by Section 20 of Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature, is amended to read as follows:

Section 418. A. It shall be unlawful for any person to transport or possess tobacco products where the tax on such tobacco products has not been paid and exceeds the sum of One Hundred Dollars (\$100.00).

B. Except as otherwise provided in subsections C and D of this section, any person found guilty of violating the provisions of Section 400 et seq. of this title shall be punished by an administrative fine of not more than One Thousand Dollars (\$1,000.00) for a first offense or not more than Four Thousand Dollars (\$4,000.00) for a second or subsequent offense. Provided, any person in possession of more than one thousand small or large cigars or two hundred sixteen (216) ounces of ~~chewing or smoking tobacco products~~ smokeless tobacco or smoking tobacco in packages or containers for which the tax required by law has not been paid shall be punished by administrative fines in the manner and amounts provided in subsection D of this section.

C. Any retailer violating the provisions of Section 403.2 of this title shall:

1. For a first offense, be punished by an administrative fine of not more than Two Thousand Dollars (\$2,000.00);

2. For a second offense, be punished by an administrative fine of not more than Ten Thousand Dollars (\$10,000.00); and

3. For a third or subsequent offense, be punished by an administrative fine of not more than Twenty Thousand Dollars (\$20,000.00).

D. Any wholesaler violating the provisions of Section 403.2 of this title shall:

1. For a first offense, be punished by an administrative fine of not more than Ten Thousand Dollars (\$10,000.00); and

2. For a second or subsequent offense, be punished by an administrative fine of not more than Twenty Thousand Dollars (\$20,000.00).

Administrative fines collected pursuant to the provisions of this subsection shall be deposited to the revolving fund created in Section 305.2 of this title.

E. The Oklahoma Tax Commission shall immediately revoke the license of a person punished for a violation pursuant to the

provisions of paragraph 3 of subsection C of this section or a person punished for a violation pursuant to the provisions of subsection D of this section. A person whose license is so revoked shall not be eligible to receive another license pursuant to the provisions of Section 301 et seq. of this title for a period of ten (10) years.

F. Fines collected pursuant to the provisions of subsections B, C and D of this section shall be deposited in the Tobacco Products Tax Enforcement Unit Revolving Fund created in Section 7 of ~~this act~~ Enrolled House Bill No. 2292 of the 1st Session of the 58th Oklahoma Legislature.

SECTION 9. This act shall become effective July 1, 2021.

SECTION 10. It being immediately necessary for the preservation of the public peace, health or safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

Passed the Senate the 18th day of May, 2021.

Presiding Officer of the Senate

Passed the House of Representatives the 20th day of May, 2021.

Presiding Officer of the House
of Representatives

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: _____