

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 2057

By: Stinson

6 AS INTRODUCED

7 An Act relating to Trauma Care Assistance Revolving  
8 Fund; amending 63 O.S. 2021, Section 426, as last  
9 amended by Section 1, Chapter 34, 1st Extraordinary  
Session, O.S.L. 2023 (63 O.S. Supp. 2024, Section  
426), which relates to medical marijuana taxation,  
apportionment, assess, collect, and enforce;  
modifying apportionments to certain funds; adding an  
apportionment to a new fund; providing an effective  
date; and declaring an emergency.

12  
13  
14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

15 SECTION 1. AMENDATORY 63 O.S. 2021, Section 426, as last  
16 amended by Section 1, Chapter 34, 1st Extraordinary Session, O.S.L.  
17 2023 (63 O.S. Supp. 2024, Section 426), is amended to read as  
18 follows:

19 Section 426. A. The tax on retail medical marijuana sales  
20 shall be established at seven percent (7%) of the gross amount  
21 received by the seller.

22 B. This tax shall be collected at the point of sale. Except as  
23 provided for in subsection D, tax proceeds shall be deposited into  
24 the Medical Marijuana Tax Fund created in Section 3 of this act.

1 C. Pursuant to Section 255.2 of Title 68 of the Oklahoma  
2 Statutes, the Oklahoma Tax Commission shall have authority to  
3 assess, collect and enforce the tax specified in subsection A of  
4 this section including any interest and penalty thereon.

5 D. For ~~fiscal~~ the year ~~2022~~ beginning July 1, 2026, and all  
6 subsequent years thereafter, proceeds from the levy authorized by  
7 subsection A of this section shall be apportioned as follows:

8       1. The first Sixty-five Million Dollars (\$65,000,000.00) shall  
9 be apportioned as follows:

a. fifty-nine and twenty-three hundredths percent  
(59.23%) to the State Public Common School Building  
Equalization Fund,

b. thirty-four and sixty-two hundredths percent (34.62%)  
to the Oklahoma Medical Marijuana Authority, a  
division within the State Department of Health, and

c. ~~six and fifteen hundredths percent (6.15%)~~ five percent (5%) to the State Department of Health and earmarked for drug and alcohol rehabilitation, and

d. one and fifteen hundredths percent (1.15%) to the Trauma Care Assistance Revolving Fund created in Section 1-2530.9 of Title 63 of the Oklahoma Statutes;  
and

23        2. Any surplus collections shall be apportioned to the General  
24 Revenue Fund of the State Treasury.

1       E. If any medical marijuana business licensee intentionally  
2 does not remit the taxes as required by the provisions of this  
3 section or the provisions of Section 1354 of Title 68 of the  
4 Oklahoma Statutes, the Authority shall permanently revoke the  
5 medical marijuana business license of the business licensee and the  
6 business licensee shall be permanently ineligible to receive any  
7 other type of medical marijuana business license issued by the  
8 Authority, including licenses for a dispensary, commercial grower  
9 operation, processing facility, transporter, research, education  
10 facility, and waste disposal facility.

11       SECTION 2. This act shall become effective July 1, 2025.

12       SECTION 3. It being immediately necessary for the preservation  
13 of the public peace, health or safety, an emergency is hereby  
14 declared to exist, by reason whereof this act shall take effect and  
15 be in full force from and after its passage and approval.

16

17       60-1-11724           TJ           12/17/24

18

19

20

21

22

23

24