

**TITLE 710. OKLAHOMA TAX COMMISSION**  
**CHAPTER 20. ALCOHOL, MIXED BEVERAGES AND LOW-POINT BEER**

**RULEMAKING ACTION:**

Notice of proposed PERMANENT rulemaking.

**PROPOSED RULES:**

Subchapter 2. Low-Point Beer

Part 1. General Provisions

710:20-2-20 [AMENDED]

**SUMMARY:**

Sections 710:20-2-20 has been amended to correct a scrivener's error and update statutory references.

**AUTHORITY:**

Oklahoma Tax Commission; 68 O.S. § 203; 37 O.S. § 586

**COMMENT PERIOD:**

Persons wishing to make written submissions may do so by 4:30 p.m., February 17, 2009, to the Oklahoma Tax Commission, Tax Policy and Research Division, 2501 North Lincoln Boulevard, Oklahoma City, Oklahoma 73194. Those wishing to make oral comments at the public hearing should request placement on the docket well in advance of the hearing date, by calling Pat McDonald at (405) 521-3133.

**PUBLIC HEARING:**

A public hearing will be held to provide an additional means by which suggestions may be offered on the content of the proposed rules. Time, Date and Place of the hearing are as follows: February 18, 2009, 10:00 a.m. in the 4<sup>th</sup> floor hearing room at the Oklahoma Tax Commission, 2501 Lincoln Blvd., Oklahoma City, Oklahoma. In order to facilitate entry into the building, those wishing to appear should contact Pat McDonald at (405) 521-3133 at least 24 hours prior to the hearing date to complete their visitor pre-registration. Entry to the M.C. Connors' building must be made through the doors located on the east side of the building. In order to gain access to the 4<sup>th</sup> floor hearing room, attendees must register at the information desk in the lobby by presenting a driver license or other photo identification. A name badge and floor access card will be issued once registration is completed.

Time limitations may be imposed on oral presentations to ensure that all persons who have filed written requests for placement on the docket will have an opportunity to speak.

**REQUEST FOR COMMENTS FROM BUSINESS ENTITIES:**

Although nothing in this rulemaking action has been determined to adversely impact small business, the Oklahoma Tax Commission (OTC) requests that, pursuant to 75 O.S. § 303(B)(6), business entities affected by these rules provide the OTC, within the comment period, in dollar amounts, if possible, information on any increase in direct costs, such as fees, and indirect costs, such as those associated with reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs expected to be incurred by a particular entity due to compliance with the proposed Rules.

**COPIES OF PROPOSED RULES:**

Interested persons may inspect proposed rules at the offices of the Oklahoma Tax Commission, Tax Policy Division, 5th floor, M. C. Connors Building, 2501 North Lincoln Boulevard, Oklahoma City, Oklahoma. Copies of proposed rules may be viewed online at [www.oktax.state.ok.us](http://www.oktax.state.ok.us) or obtained without charge from the Oklahoma Tax Commission, Tax Policy and Research Division, 2501 North Lincoln Boulevard, Oklahoma City, Oklahoma

73194.

**RULE IMPACT STATEMENT:**

A Rule Impact Statement will be prepared and will be available for review from and after January 30, 2009, from the same source listed above for obtaining copies of proposed rules.

**CONTACT PERSON:**

Lisa R. Haws, Agency Liaison. Phone: 405-521-3133; FAX: 405-522-0063; Email: lhaws@oktax.state.ok.us

## CHAPTER 20. ALCOHOL, MIXED BEVERAGES AND LOW-POINT BEER

### SUBCHAPTER 2. LOW-POINT BEER

#### PART 1. GENERAL PROVISIONS

##### **710:20-2-20. Keg identification seal requirements and recordkeeping for licensed retailers**

(a) **Definitions.** The following words and terms, when used in this Section, shall have the following meaning, unless the context clearly indicates otherwise:

(1) **"Beer keg"** means any brewery-sealed, single container that contains not less than four (4) gallons of low-point beer. [37 O.S. ~~Supp.2003, § 163.2~~ § 163.29]

(2) **"Licensed retailer"** means a retail dealer licensed to sell low-point beer in original containers for consumption off the premises. [37 O.S. ~~Supp.2003, § 163.2~~ § 163.29]

(3) **"Identification seal"** means any device approved by the Tax Commission which is designed to be affixed to beer kegs and which displays an identification number and any other information as may be prescribed by the Tax Commission. [37 O.S. ~~Supp.2003, § 163.2~~ § 163.29]

(b) **Identification seals required on kegs sold.** Every licensed retailer of low-point beer shall affix an identification seal to an outside surface of each beer keg as defined by 37 O.S. Section 163.29. The identification seal shall be affixed to the surface of the beer keg in a manner so as not to conceal any information pertaining to the brand name, brewery code, or container size.

(c) **Contents of identification seal.** The identification seal shall consist of a durable material and be in a form approved by the Compliance Division of the Oklahoma Tax Commission. The identification seal shall be attached at the time of sale and shall include the following information:

- (1) The licensed retailer's name, address, beer license number, and telephone number;
- (2) The beer keg number assigned by the licensed retailer; and,
- (3) A warning that intentional removal or defacement of the seal is a misdemeanor.

(d) **Recordkeeping requirements.** Records required of each beer keg sale shall include:

- (1) The purchaser's name and address;
- (2) The ~~driver's~~ driver license number or identification card number issued by the Department of Public Safety, a military identification card number, or the number from a valid United States or foreign passport;
- (3) The date and time of the purchase;
- (4) The purchaser's signature; and,
- (5) The beer keg identification seal number.

(e) **Retention of records.** The licensed retailer shall retain on file the records set out in (d)(1) through (d)(4) of this Section pertaining to the sale of each beer keg for a period of not less than one (1) year after the sale of a keg, and shall keep a record of the beer keg identification seal number set out in (d)(5) of this Section for one (1) year from the return of the keg.