



STATE OF OKLAHOMA
ALCOHOLIC BEVERAGE LAWS ENFORCEMENT COMMISSION

April 10, 2019

To All Golf Course and Marina Licensees,

On April 4, 2019, the Oklahoma State Legislature passed Senate Bill 728, which was approved by Governor J. Kevin Stitt on April 10, 2019. This measure became effective immediately upon the approval of the Governor.

Senate Bill 728 amends the statutory authorities of certain mixed beverage licensees (MXB) and beer and wine licensees (BAW), which are establishments specifically classified as golf courses, country clubs, and marinas through the North American Industry Classification System (NAICS). These types of establishments are coded as 713910 or 713930.

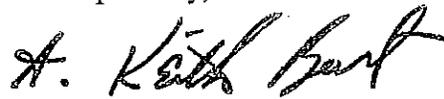
The extended authorizations for golf courses, country clubs, and marinas which hold mixed beverage licenses or beer and wine licenses include the ability to sell beer and wine not only for on-premises consumption, but for off-premises consumption as well, during the same days and hours authorized for Retail Beer and Retail Wine licensees. Gross receipts tax pursuant to 37A O.S. §5-105 will be required to be collected and remitted to the Oklahoma Tax Commission on ALL SALES, regardless of whether the product was intended for on-premises or off-premises consumption.

Should a mixed beverage licensee or beer and wine license which is classified as a golf course, country club, or marina wish to take advantage of the expanded authorities of their license pursuant to Senate Bill 728, the licensee should send a written notice to the ABLE Commission with the NAICS classification code claimed as soon as possible. Once the written notice is received by our office, the licensees' permanent Commission file will be reviewed and notated as either a golf course, country club, or marina, whichever is applicable.

In the event a golf course, country club, or marina is not a current mixed beverage or beer and wine licensee and rather is the holder of a retail beer and/or a retail wine license, the provisions of Senate Bill 728 do not apply. Those entities may either continue operations per their current license, or apply for a mixed beverage or beer and wine license should they wish to take advantage of the modifications contained in Senate Bill 728.

In light of the immediate effective date of Senate Bill 728, and the upcoming golf and boating seasons, the ABLE Commission is committed to responding to these affected licensees request to be classified as qualifying golf courses, country clubs, and marinas as quickly as possible. Moreover, should any of these types of entities decide to pursue another type of license as a result of Senate Bill 728, application may be made on the forms provided on our website at www.able.ok.gov under the tab "Business Application Forms." An informal, informational meeting will take place on April 17, 2019 at 10:00 AM at the Oklahoma Bar Association located at 1901 N. Lincoln Blvd., Oklahoma City, Oklahoma 73105.

Respectfully,

A handwritten signature in black ink that reads "A. Keith Burt". The signature is written in a cursive style with a large, sweeping initial "A".

A. Keith Burt
Director