

68 O.S. §360.10

A. The Attorney General may, when considered necessary for the enforcement of any provision of the Prevention of Youth Access to Tobacco Act or the Master Settlement Agreement Complementary Act, require each wholesaler or distributor of cigarettes and roll-your-own tobacco products intended for sale in this state to file with the Attorney General a report each month of its sales, by brand, to retailers and wholesalers located in this state.

B. The wholesaler or distributor shall file a report on or before the twentieth day of each month containing the following information for the sales during the preceding calendar month of cigarettes and roll-your-own tobacco that are subject to this section to each retailer and wholesaler:

1. The name and address of the outlet location of each retailer and wholesaler to which the wholesaler or distributor delivered cigarettes, including the city and zip code;

2. The monthly sales, including the number of individual cigarettes, by brand name, made to other wholesalers and retailers in packages bearing the excise tax stamp of the State of Oklahoma;

3. The monthly sales, including the number of individual cigarettes, by brand name, made to tribal retailers of compacting Tribes, in packages bearing the joint "unity rate" tax stamp purchased from the Oklahoma Tax Commission;

4. The monthly sales, including the number of individual cigarettes, by brand name, made to wholesalers, retailers or consumers located outside the State of Oklahoma in packages not bearing the excise tax stamp of the State of Oklahoma;

5. The monthly sales, including the number of individual cigarettes, by brand name, made to noncompacting Tribes located in the State of Oklahoma that bear the black tax-free stamp for sales to tribal members of a noncompacting Tribe;

6. The monthly sales of individual containers of roll-your-own tobacco products, by brand name and by weight, upon which the state excise or "unity" tax has been paid, the monthly sales of individual containers of roll-your-own tobacco products, by brand name and by weight, made to wholesalers, retailers or consumers located outside the State of Oklahoma on which the state excise tax has not been paid and the monthly sales of individual containers of roll-your-own tobacco products, by brand name and by weight, made to noncompacting Tribes located within the State of Oklahoma; and

7. All monthly net sales reports shall include the invoice number and invoice date of cigarettes sold, distributed or shipped into Oklahoma. The reports shall also include the beginning and ending inventory for each type of stamp held during the reporting period.

C. Except as provided by this subsection, the wholesaler or distributor shall file the report required by this section with the Attorney General and the Oklahoma Tax Commission electronically.

D. Notwithstanding any other provision of law, the Attorney General, in the sole discretion of the Attorney General, may use the information contained in the reports received under this section and reports received from the Oklahoma Tax Commission to investigate and enforce the provisions of the Prevention of Youth Access to Tobacco Act and the Master Settlement Agreement Complementary Act and to demonstrate compliance of the state with the terms of the Master Settlement Agreement and a subsequent settlement agreement entered into with the participating manufacturers to the Master Settlement Agreement in April 2013 and to provide information to any data clearinghouse or similar entity established as required by the terms of the Master Settlement Agreement and any subsequent settlement agreement. The Attorney General may use the information to enforce statutes related to contraband tobacco sales, including the seizure of contraband products. For the purpose of enabling the Attorney General to determine compliance with the provisions of this act and statutes related to contraband tobacco sales, the Attorney General shall have the right to inspect all premises and records related to the manufacture, production, storage, transportation, sale or exchange of cigarettes and tobacco products located in the State of Oklahoma, located out of state and licensed by the Oklahoma Tax Commission or which are on the Attorney General's Directory of Tobacco Product Manufacturers. The Attorney General may condition the release of the reports received by the Attorney General to only those third parties who have signed and pledged to abide by the terms of any confidentiality agreement that the Attorney General deems necessary to preserve the confidentiality of the records.

E. The report required by this section, if timely filed, shall be considered as meeting the reporting requirements of Section 360.6 of Title 68 of the Oklahoma Statutes.

Effective November 1, 2014.