

December 4, 2007

RE: LR-07-199-Alcoholic Beverage Tax Inquiry

Dear

This letter is in response to your request for review and approval of the

Upon review of your letter and the beverage description, it is the position of this office that this beverage is what may be described as a "strong beer" and therefore, is not administered by the Oklahoma Tax Commission. Pursuant to Oklahoma Law the Oklahoma Tax Commission is charged with the regulation and administration of low-point beer (beverages containing more than one-half of one percent [1/2 of 1%] alcohol by volume and not more than three and two-tenths percent [3.2%] alcohol by weight). See 37 O.S. Section 163.1. Based on information provided by the Compliance Division, because of alcohol content, is a "strong beer" and therefore would be under the administration of the Oklahoma Alcoholic Beverage Laws Enforcement Commission (ABLE). Therefore, your request for a letter ruling should be directed to that agency:

Alcoholic Beverage Laws Enforcement Commission
4545 N. Lincoln Boulevard, Suite 270
Oklahoma City, OK 73105
Fax-405/521-6578

Sincerely,
OKLAHOMA TAX COMMISSION

Evelyn B. Phyffer
Tax Policy Analyst

Cc: Donna Hunter, Compliance Division