An Act

ENROLLED HOUSE
BILL NO. 1874

By: McCall of the House

and

Simpson of the Senate

An Act relating to revenue and taxation; providing for collection of municipal lodging taxes by the Oklahoma Tax Commission; requiring adoption of certain authorizing resolution; providing for collection of taxes by Oklahoma Tax Commission; providing for requirements related to locally imposed municipal lodging taxes; authorizing resolution for discontinuance of municipal lodging tax collection; and providing for codification.

SUBJECT: Municipal lodging taxes

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2702.1 of Title 68 unless there is created a duplication in numbering, reads as follows:

A. The Oklahoma Tax Commission may enter into agreement with any municipality for the collection of a municipally imposed lodging tax.

B. Any municipality that enters into agreement with the Oklahoma Tax Commission for collection of municipal lodging taxes shall adopt a resolution expressing the intent of the municipality to allow the Oklahoma Tax Commission to serve as the collecting agent for the tax.

C. The Oklahoma Tax Commission shall collect any and all municipal lodging taxes for each municipality adopting a resolution described in subsection B of this section.

D. The Oklahoma Tax Commission may require the municipality imposing a lodging tax levy to provide for the following:

1. Specific description of the entities and transactions subject to the levy;

2. Specific description of the entities and transactions exempt from the levy;

3. Specific definitions of the terms "hotel", "motel" or other facility the occupancy of which would be subject to the lodging tax levy;

4. A due date for reporting and remittance of the tax which shall be the twentieth day of the month following the month during which the charge for occupancy of a hotel, motel or other facility is incurred by the occupant;

5. A date certain for determination of delinquency and any applicable penalty amounts;

6. Any applicable discount provided to the tax remitter; and

7. Such other provisions as the Oklahoma Tax Commission may require.

E. Any municipality that has previously entered into agreement with the Oklahoma Tax Commission for collection of municipal lodging taxes may adopt a resolution expressing the intent of the municipality to discontinue allowing the Oklahoma Tax Commission to serve as the collecting agent for the tax.

Passed the House of Representatives the 16th day of May, 2013.

Presiding Officer of the House
of Representatives

Passed the Senate the 24th day of May, 2013.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 24th

day of May, 20 13, at 9:18 o'clock P M.

By: Audrey Rockwell

Approved by the Governor of the State of Oklahoma this 31st

day of May, 20 13, at 10:29 o'clock A M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 31st

day of May, 20 13, at 1:12 o'clock P. M.

By: Chris Mennis