

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

HOUSE BILL NO. 2500

By: Hamilton (James)

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 50012, as amended by Section 2, Chapter 175, O.S.L. 1992 (68 O.S. Supp. 1993, Section 50012), which relates to tourism promotion tax; modifying apportionment of tourism promotion revenues; creating the Historical Society Promotion Revolving Fund; providing for certain monies to be deposited into Historical Society Promotion Revolving Fund; providing for codification; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 50012, as amended by Section 2, Chapter 175, O.S.L. 1992 (68 O.S. Supp. 1993, Section 50012), is amended to read as follows:

Section 50012. A. There is hereby levied a gross receipts tax of one-tenth of one percent (1/10 of 1%) on the gross receipts from the sales of the following:

1. Service for the furnishing of rooms by a hotel, apartment hotel, public rooming house or motel and for the furnishing of any other facility for public lodging, except campsites;

2. Any food, confection, or drink sold or dispensed by hotels, restaurants or bars, and sold for immediate consumption upon the premises or delivered or carried away from the premises for consumption elsewhere. For purposes of the Oklahoma Tourism Promotion Act, Section 50010 et seq. of this title, the term "restaurant" shall include commercial cafeterias that primarily serve the general public and shall not include those cafeterias operated within a licensed hospital;

3. Private tourist attraction admissions and sales of any service or property related to the attraction;

4. Motor vehicle rentals subject to tax pursuant to Section 2110 of this title;

5. Tour bus and sight-seeing passenger carrier tickets, excluding transportation services provided by a tourism service broker which are incidental to the rendition of tourism brokerage services by such broker to a customer regardless of whether or not such transportation services are actually owned and operated by the tourism service broker. For purposes of this paragraph, "tourism service broker" means any person, firm, association or corporation or any employee of such person, firm, association or corporation which, for a fee, commission or other valuable consideration, arranges or offers to arrange trips, tours or other vacation or recreational travel plans for a customer; and

6. Items, services, sales and admissions specified in paragraph 1, 2, 3 or 5 of this subsection shall also apply to facilities and tourist attractions owned or operated by the Oklahoma Tourism and Recreation Department or the Oklahoma Historical Society.

B. The tax levied pursuant to the Oklahoma Tourism Promotion Act shall not apply to gross receipts from:

1. Private tourist attractions operated on an annual or semiannual basis for fund raising purposes by nonprofit charitable organizations; ~~or~~

2. Tourist attractions owned or operated by any government entity, except as otherwise provided by the Oklahoma Tourism Promotion Act; or

3. Sales or other ownership transfers of any livestock or other live animals.

C. All taxes levied pursuant to the Oklahoma Tourism Promotion Act shall be collected by the Oklahoma Tax Commission and apportioned as follows:

1. Three percent (3%) of such monies collected shall be placed to the credit of the General Revenue Fund; ~~and~~

2. ~~Ninety-seven percent (97%)~~ Twenty-five percent (25%) of all such monies collected shall be placed to the credit of the Historical Society Promotion Revolving Fund; and

3. Seventy-two percent (72%) of all such monies collected shall be placed to the credit of the Oklahoma Tourism Promotion Revolving Fund.

D. The monies collected from the tax levied pursuant to the provisions of this section shall be in addition to all other revenues and funds received by the Oklahoma Tourism and Recreation Department to provide monies for tourism promotion for Oklahoma.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1.21 of Title 53, unless there is created a duplication in numbering, reads as follows:

There is hereby created in the State Treasury a revolving fund for the Oklahoma Historical Society, to be designated the "Historical Society Promotion Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received by the Historical Society from the tax levied pursuant to the provisions of the Oklahoma Tourism Promotion Act, Section 50010 et seq. of Title 68 of the Oklahoma Statutes, and such other monies accredited to the fund pursuant to law. All monies accruing to the credit of said fund are hereby

appropriated and may be budgeted and expended by the Historical Society for the purpose of promoting the Oklahoma Historical Society and historical sites throughout the state, provided that the Historical Society shall ensure that all areas of the state will adequately be promoted. No monies from this revolving fund shall be transferred for any purpose to any other state agency or be used for the purpose of contracting with any other state agency or reimbursing any other state agency for any expense. No monies from this revolving fund shall be expended for any wage or salary of any employee of any state agency. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

SECTION 3. This act shall become effective July 1, 1994.

SECTION 4. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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