

ENROLLED HOUSE  
BILL NO. 1758

By: Ross, Ervin and Adair of  
the House

and

Haney and Horner of the  
Senate

An Act relating to tourism; amending 68 O.S. 1991, Section 50011, as last amended by Section 1, Chapter 296, O.S.L. 1995 (68 O.S. Supp. 1996, Section 50011), which relates to the Oklahoma Tourism Promotion Act; modifying definition to include ethnic festivals, sites and events; defining term; 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 50011, as last amended by Section 1, Chapter 296, O.S.L. 1995 (68 O.S. Supp. 1996, Section 50011), is amended to read as follows:

Section 50011. A. As used in the Oklahoma Tourism Promotion Act, Section 50010 et seq. of this title:

1. "Commission" or "Tax Commission" means the Oklahoma Tax Commission-;i

2. "Committee" means the Oklahoma Tourism Promotion Advisory Committee-;i

3. "Department" means the Oklahoma Tourism and Recreation Department-;i

4. "Gross receipts" means the total amount of consideration received from any sale specified in Section 50012 of this title, whether in money or otherwise-;i

5. "Person" means and includes any individual, company, partnership, joint venture, joint agreement, association, mutual or otherwise, limited liability company, corporation, estate, public trust, business trust, or other trust, receiver or trustee appointed by any state or federal court or otherwise or syndicate or group or combination acting as a unit, in the plural or singular number; but does not include this state, any county, city, municipality, school district or any other political subdivision of the state, except as otherwise provided by this act, Section 50010 et seq. of this title-;i

6. "Private tourist attraction" means any commercial activity which appeals to the recreational desires and tastes of the public through the presentation of services or devices designed to entertain or educate. The private tourist attractions for which the tax is levied shall be limited to the following:

- a. carnivals, private booths and concessions at state fairs, and amusement parks, except those amusement parks operated on a nonprofit basis by those entities

- b. commercial animal, reptile, and zoological exhibits,
- c. water parks and services provided by marinas, excluding water vessel sales,
- d. water sports equipment, boats, canoes, and other water vessel rentals and tours,
- e. historic structures and tours,
- f. commercial horse shows and rodeos, except those operated by those entities exempt from taxation under subsection (c) of Section 501 of the Internal Revenue Code,
- g. commercial museums,
- h. motor vehicle, bicycle, horse and other racing events, excluding parking for such events, and
- i. seasonal events and attractions~~;~~

7. "Sale" means the furnishing or rendering of services or the transfer of title or possession of tangible personal property specified in Section 50012 of this title~~;~~

8. "Taxpayer" means any person making sales as specified in Section 50012 of this title~~;~~ and

9. "Tourism promotion" or "promote Oklahoma tourism" means and is limited to:

- a. the cost of producing advertisements, placement of those advertisements with the media (newspapers, magazines, radio, television, billboard, and direct mail) and the production and printing of collateral materials designed specifically to support and fulfill information requests generated by the media advertising campaigns, and the production, printing and distribution of brochures and promotions for regional, national and international tourism conferences. Tourism promotion shall also include festivals, sites and events concerning ethnic history and ethnic events which have occurred or are occurring in this state. For purposes of this paragraph, "ethnic" means of or relating to races or large groups of people classed according to common traits or customs, and
- b. the cost of providing a computerized consumer-oriented traveler response information program. Such program shall include a comprehensive state data base containing up-to-date information on state travel attractions and facilities, including but not limited to, lodging facilities, restaurants, chambers of commerce, convention and visitors bureaus, golf courses, campgrounds, events, regional tourism organizations and all other attractions. Oklahoma travel attractions and facilities shall be included on such data base free of charge.

B. "Tourism promotion" and "promote Oklahoma tourism" shall not include expenses for travel or lodging.

SECTION 2. This act shall become effective July 1, 1997.

SECTION 3. 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.

Passed the House of Representatives the 3rd day of March, 1997.

Speaker of the House of  
Representatives

Passed the Senate the 8th day of April, 1997.

President of the Senate