

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1371, which relates to county sales taxes; allowing county to impose lodging tax upon gross proceeds or gross receipts from certain lodging services; providing exception; specifying procedure for enactment of such tax; requiring voter approval and providing for election thereon; specifying applicability and effective date of tax; requiring designation of purpose; providing for deposit of revenues; specifying provisions relating to duration of tax; creating certain funds and providing for deposit thereto and expenditure therefrom; providing for construction of certain term; providing for codification; and providing an effective date.