

STATE OF OKLAHOMA

1st Session of the 48th Legislature (2001)

HOUSE BILL HB1097

By: Maddux

AS INTRODUCED

An Act relating to revenue and taxation; authorizing counties to levy a lodging tax; requiring voter approval; establishing county lodging tax revolving funds; amending 68 O.S. 1991, Section 1371, which relates to county sales tax; clarifying meaning and use of certain term; providing for codification; and providing an effective date.

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 1370.9 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. In addition to any other sales tax levied by a county pursuant to the provisions of Section 1350 et seq. of Title 68 of the Oklahoma Statutes, any county of this state may levy a lodging tax upon the gross proceeds or gross receipts derived from the service of furnishing of rooms by hotel, apartment hotel, or motel and for the furnishing of any other facility for public lodging, except campsites. Before such a tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by the board of county commissioners or by initiative petition signed by not less than five percent (5%) of the registered voters of the county who were registered at the time of the last general election. However, if a majority of the registered voters of a county voting fail to approve such a tax, the board of

county commissioners shall not call another special election for such purpose for six (6) months. Any tax levied or any change in the rate of a tax levied pursuant to the provisions of this section shall become effective on the first day of the calendar quarter following approval by the voters of the county unless another effective date, which shall also be on the first day of a calendar quarter, is specified in the ordinance or resolution levying the tax or changing the rate of tax.

B. Any tax which may be levied by a county pursuant to the provisions of this section shall be designated for a particular purpose. The proceeds of any tax levied by a county pursuant to the provisions of this section shall be deposited in the general revenue or a lodging tax revolving fund of the county pursuant to subsection D of this section.

C. The tax may be limited or unlimited in duration. The county shall identify the duration of the tax when it is presented to the voters pursuant to the provisions of subsection A of this section.

D. There are hereby created one or more county lodging tax revolving funds in each county which levies a tax pursuant to the provisions of this section if any or all of the proceeds of such tax are not to be deposited in the general revenue fund of the county. Each such revolving fund shall be designated for a particular purpose and shall consist of all monies generated by such tax which are designated for such purpose. Monies in such funds shall only be expended for the purposes specifically designated as required by this section. A county lodging tax revolving fund shall be a continuing fund, not subject to fiscal year limitations.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 1371, is amended to read as follows:

Section 1371. Any sales tax levied by a county pursuant to the provisions of Section 1370 of this title shall be paid by the consumer to the vendor. The board of county commissioners and the

Oklahoma Tax Commission are authorized to enter into a contract whereby the ~~Oklahoma~~ Tax Commission shall have authority to assess, collect, and enforce the sales tax, and any penalties or interest thereon, levied by such county, and to remit the same to the county. Such assessment, collection, and enforcement authority shall apply to any sales tax, and any penalty or interest liability existing at the time of contracting. Upon contracting, the ~~Oklahoma~~ Tax Commission shall have the power of enforcement of the sales tax, and any penalties or interest that are vested in the county. The contract shall provide for the assessment, collection, and enforcement of the sales tax, and the penalties or interest, in the same manner as the administration, collection, and enforcement of the state sales tax by the ~~Oklahoma~~ Tax Commission. For providing such collection assistance, the Tax Commission shall charge the county a fee of one percent (1%) of the gross collection proceeds.

The ~~Oklahoma~~ Tax Commission shall place all sales taxes, including penalties and interest, collected on behalf of a county pursuant to the provisions of this section in the Sales Tax Remitting Account as provided in Section ~~3~~ 1373 of this ~~act~~ title. As used in this section and Sections 1372, 1373 and 1374 of this title, "sales tax" includes any tax imposed pursuant to the provisions of Section 1 of this act.

SECTION 3. This act shall become effective November 1, 2001.

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