

STATE OF OKLAHOMA

2nd Session of the 48th Legislature (2002)

SENATE BILL 1355

By: Rabon

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 1370.9, which relates to county sales taxes; providing that county lodging tax inapplicable in certain areas; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 1370.9, is amended to read as follows:

Section 1370.9 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~~ this title, any county of this state having a population of less than Two Hundred Thousand (200,000), according to the latest Federal Decennial Census, may levy a lodging tax, not to exceed five percent (5%), 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 inapplicable to the furnishing of public lodging in the corporate limits of any municipality in the county which has levied a lodging tax.

C. 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~~ E of this section.

~~C~~ D. 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~~ E. 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. This act shall become effective November 1, 2002.

48-2-2306

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