

STATE OF OKLAHOMA

1st Session of the 48th Legislature (2001)

SENATE BILL 487

By: Rabon

AS INTRODUCED

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.

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, public rooming house, 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. Such purposes may include, but are not limited to, economic development, general operations, capital improvements, county roads, weather modification or any other purpose deemed, by a majority vote of the county commissioners, to be necessary to promote safety, security and the general well being of the people. The county shall identify the purpose of the tax when it is presented to the voters pursuant to the provisions of subsection A of this section. 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 and shall be used only for the purpose for which such tax was designated.

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 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 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.

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

Section 1371. County sales tax - Assessment, collection, and enforcement.

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, the term "sales tax" shall be construed to include 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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