

STATE OF OKLAHOMA

1st Session of the 49th Legislature (2003)

HOUSE BILL HB1662

By: Hamilton

AS INTRODUCED

An Act relating to cities and towns; amending 11 O.S. 2001, Section 22-106, which relates to license tax on occupations; providing exemption from license taxation for home-based business; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 11 O.S. 2001, Section 22-106, is amended to read as follows:

Section 22-106. A. ~~A~~ Except as provided in subsection D of this section, a municipal governing body may levy and collect a license tax on auctioneers, contractors, druggists, hawkers, peddlers, bankers, brokers, pawnbrokers, merchants of all kinds, grocers, confectioners, restaurants, butchers, taverns, public boarding houses, billiard tables, bowling alleys, and other amusement devices, drays, hacks, carriages, omnibuses, carts, wagons and other vehicles used in the municipality for pay, hay scales, lumber dealers, furniture dealers, saddle or harness dealers, stationers, jewelers, livery stable keepers, real estate agents, express companies or agencies, telegraph companies or agencies, shows, theatres, all kinds of exhibitions for pay, also photographers, photographers' agents, agents of all kinds and solicitors. The taxes so levied and collected shall be applied for the use and benefit of the municipality as the governing body may direct.

B. All scientific and literary lectures and entertainments shall be exempt from license taxation, and also all concerts and

musical or other entertainments given exclusively by the citizens of the municipality.

C. The governing body may establish penalties for any failure to observe the license provisions or to pay the tax provided for by ordinance.

D. A municipal governing body may not levy or collect a license tax on a home-based business. For purposes of this section, "home-based business" means any trade, occupation or other activity performed by a self-employed individual that produces a product from a dwelling unit that is residential in character and such activity is subordinate to the use of the dwelling unit for residential purposes.

SECTION 2. This act shall become effective July 1, 2003.

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.

49-1-6077          DLW          01/20/03