

STATE OF OKLAHOMA

2nd Session of the 50th Legislature (2006)

SENATE BILL 1041

By: Brogdon

AS INTRODUCED

An Act relating to cities and towns; amending 11 O.S. 2001, Section 22-106, as amended by Section 1, Chapter 318, O.S.L. 2003 (11 O.S. Supp. 2005, Section 22-106), which relates to license tax on occupations; prohibiting a municipal governing body from collecting or levying certain tax for a license for certain persons; authorizing a municipal governing body to levy a permit fee for certain persons; and providing an effective date.

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

SECTION 1. AMENDATORY 11 O.S. 2001, Section 22-106, as amended by Section 1, Chapter 318, O.S.L. 2003 (11 O.S. Supp. 2005, Section 22-106), is amended to read as follows:

Section 22-106. A. 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 ~~which levies and collects a license tax on licensed plumbing, electrical and mechanical contractors pursuant to subsection A of this section, may only assess the tax on the licensed contractor and shall not levy or collect such tax on a licensed journeyman apprentice. The amount of tax assessed shall be determined by the municipalities based on the number of licensed journeymen or apprentices under the supervision of the licensed contractor~~ shall not collect or levy a tax for a license for the mechanical, electrical, and plumbing contractor and may not levy a tax for a license for a mechanical, electrical and plumbing journeyman or apprentice. A municipal governing body may levy a permit fee on installations by mechanical, electrical or plumbing contractors.

SECTION 2. This act shall become effective November 1, 2006.

50-2-2204

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