

FLOOR AMENDMENT  
HOUSE OF REPRESENTATIVES  
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1480 \_\_\_\_\_  
Of the printed Bill  
Page \_\_\_\_\_ Section \_\_\_\_\_ Lines \_\_\_\_\_  
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: \_\_\_\_\_

Amendment submitted by: Mike Reynolds \_\_\_\_\_

\_\_\_\_\_  
Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 FLOOR SUBSTITUTE  
4 FOR

5 HOUSE BILL NO. 1480

By: Fields of the House

and

Sweeden of the Senate

7  
8  
9 FLOOR SUBSTITUTE

10 An Act relating to revenue and taxation; amending 68  
11 O.S. 2001, Section 1370.9, as amended by Section 1,  
12 Chapter 200, O.S.L. 2002 (68 O.S. Supp. 2008, Section  
13 1370.9), which relates to lodging tax; providing  
14 scope of purpose; providing that scope of purpose  
15 applies to certain levies; providing an effective  
16 date; and declaring an emergency.

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

18 SECTION 1. AMENDATORY 68 O.S. 2001, Section 1370.9, as  
19 amended by Section 1, Chapter 200, O.S.L. 2002 (68 O.S. Supp. 2008,  
20 Section 1370.9), is amended to read as follows:

21 Section 1370.9 A. In addition to any other sales tax levied by  
22 a county pursuant to the provisions of Section 1350 et seq. of this  
23 title, any county of this state having a population of less than Two  
24 Hundred Thousand (200,000), according to the latest Federal  
Decennial Census, may levy a lodging tax, not to exceed five percent

1 (5%), upon the gross proceeds or gross receipts derived from the  
2 service of furnishing of rooms by hotel, apartment hotel, or motel  
3 and for the furnishing of any other facility for public lodging,  
4 except campsites. Before such a tax may be levied by the county,  
5 the imposition of the tax shall first be approved by a majority of  
6 the registered voters of the county voting thereon at a ~~special~~  
7 general election ~~called~~ after being placed on the ballot by the  
8 board of county commissioners or by initiative petition signed by  
9 not less than five percent (5%) of the registered voters of the  
10 county who were registered at the time of the last general election.  
11 ~~However, if a majority of the registered voters of a county voting~~  
12 ~~fail to approve such a tax, the board of county commissioners shall~~  
13 ~~not call another special election for such purpose for six (6)~~  
14 ~~months.~~ Any tax levied or any change in the rate of a tax levied  
15 pursuant to the provisions of this section shall become effective on  
16 the first day of the calendar quarter following approval by the  
17 voters of the county unless another effective date, which shall also  
18 be on the first day of a calendar quarter, is specified in the  
19 ordinance or resolution levying the tax or changing the rate of tax.

20 B. Any tax which may be levied by a county pursuant to the  
21 provisions of this section shall be inapplicable to the furnishing  
22 of public lodging in the corporate limits of any municipality in the  
23 county which has levied a lodging tax.

24

1 C. Any tax which may be levied by a county pursuant to the  
2 provisions of this section shall be designated for a particular  
3 purpose. The proceeds of any tax levied by a county pursuant to the  
4 provisions of this section shall be deposited in the general revenue  
5 or a lodging tax revolving fund of the county pursuant to subsection  
6 E of this section.

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

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

20 F. 1. The particular purpose required by subsection C of this  
21 section shall be presumed to include the following:

22 a. advertising the particular purpose within or without  
23 this state, and  
24

1           b. investing the funds for use later as allowed in this  
2           section.

3           2. The provisions of this subsection shall apply to any levy in  
4 effect on or after July 1, 2009.

5           SECTION 2. This act shall become effective July 1, 2009.

6           SECTION 3. It being immediately necessary for the preservation  
7 of the public peace, health and safety, an emergency is hereby  
8 declared to exist, by reason whereof this act shall take effect and  
9 be in full force from and after its passage and approval.

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11           52-1-7277           CJB           03/03/09  
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