

THE HOUSE OF REPRESENTATIVES  
Monday, March 2, 2009

House Bill No. 1480

HOUSE BILL NO. 1480 - By: FIELDS of the House and SWEEDEN of the Senate.

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

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

1 SECTION 1. AMENDATORY 68 O.S. 2001, Section 1370.9, as amended by  
2 Section 1, Chapter 200, O.S.L. 2002 (68 O.S. Supp. 2008, Section 1370.9), is amended to  
3 read as follows:  
4 Section 1370.9 A. In addition to any other sales tax levied by a county pursuant to  
5 the provisions of Section 1350 et seq. of this title, any county of this state having a  
6 population of less than Two Hundred Thousand (200,000), according to the latest Federal  
7 Decennial Census, may levy a lodging tax, not to exceed five percent (5%), upon the gross  
8 proceeds or gross receipts derived from the service of furnishing of rooms by hotel,  
9 apartment hotel, or motel and for the furnishing of any other facility for public lodging,  
10 except campsites. Before such a tax may be levied by the county, the imposition of the  
11 tax shall first be approved by a majority of the registered voters of the county voting  
12 thereon at a special election called by the board of county commissioners or by initiative

1 petition signed by not less than five percent (5%) of the registered voters of the county  
2 who were registered at the time of the last general election. However, if a majority of the  
3 registered voters of a county voting fail to approve such a tax, the board of county  
4 commissioners shall not call another special election for such purpose for six (6) months.  
5 Any tax levied or any change in the rate of a tax levied pursuant to the provisions of this  
6 section shall become effective on the first day of the calendar quarter following approval  
7 by the voters of the county unless another effective date, which shall also be on the first  
8 day of a calendar quarter, is specified in the ordinance or resolution levying the tax or  
9 changing the rate of tax.

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

13 C. Any tax which may be levied by a county pursuant to the provisions of this  
14 section shall be designated for a particular purpose. The proceeds of any tax levied by a  
15 county pursuant to the provisions of this section shall be deposited in the general  
16 revenue or a lodging tax revolving fund of the county pursuant to subsection E of this  
17 section.

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

21 E. There are hereby created one or more county lodging tax revolving funds in each  
22 county which levies a tax pursuant to the provisions of this section if any or all of the

1 proceeds of such tax are not to be deposited in the general revenue fund of the county.  
2 Each such revolving fund shall be designated for a particular purpose and shall consist of  
3 all monies generated by such tax which are designated for such purpose. Monies in such  
4 funds shall only be expended for the purposes specifically designated as required by this  
5 section. A county lodging tax revolving fund shall be a continuing fund, not subject to  
6 fiscal year limitations.

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

9 a. advertising the particular purpose within or without this state, and

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

11 2. The provisions of this subsection shall apply to any levy in effect on or after July  
12 1, 2009.

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

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

17 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET,  
18 dated 02-26-09 - DO PASS, As Coauthored.