

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1058

By: Nations

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5
6 AS INTRODUCED

7 An Act relating to cities and towns; amending 11 O.S.
8 2001, Section 22-106, as amended by Section 1,
9 Chapter 318, O.S.L. 2003 (11 O.S. Supp. 2008, Section
10 22-106), which relates to authority of municipalities
11 to levy and collect a license tax; designating tax to
12 be a business license tax; eliminating references to
13 specific types of businesses; license tax; and
14 providing an effective date.

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

16 SECTION 1. AMENDATORY 11 O.S. 2001, Section 22-106, as
17 amended by Section 1, Chapter 318, O.S.L. 2003 (11 O.S. Supp. 2008,
18 Section 22-106), is amended to read as follows:

19 Section 22-106. A. A municipal governing body may levy and
20 collect a business license tax ~~on auctioneers, contractors,~~
21 ~~druggists, hawkers, peddlers, bankers, brokers, pawnbrokers,~~
22 ~~merchants of all kinds, grocers, confectioners, restaurants,~~
23 ~~butchers, taverns, public boarding houses, billiard tables, bowling~~
24 ~~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~~

1 ~~harness dealers, stationers, jewelers, livery stable keepers, real~~
2 ~~estate agents, express companies or agencies, telegraph companies or~~
3 ~~agencies, shows, theatres, all kinds of exhibitions for pay, also~~
4 ~~photographers, photographers' agents, agents of all kinds and~~
5 ~~solicitors.~~ The taxes so levied and collected shall be applied for
6 the use and benefit of the municipality as the governing body may
7 direct.

8 B. All scientific and literary lectures and entertainments
9 shall be exempt from license taxation, and also all concerts and
10 musical or other entertainments given exclusively by the citizens of
11 the municipality.

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

15 D. A municipal body which levies and collects a license tax on
16 licensed plumbing, electrical and mechanical contractors pursuant to
17 subsection A of this section, may only assess the tax on the
18 licensed contractor and shall not levy or collect such tax on a
19 licensed journeyman or apprentice. The amount of tax assessed shall
20 be determined by the municipalities based on the number of licensed
21 journeymen or apprentices under the supervision of the licensed
22 contractor.

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SECTION 2. This act shall become effective November 1, 2009.

52-1-6042 AM 01/06/09