

1 STATE OF OKLAHOMA

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

3 SENATE BILL 620

By: Lamb

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2001, Section 1370.9, as amended by Section 1,
9 Chapter 200, O.S.L. 2002 (68 O.S. Supp. 2008, Section
10 1370.9), which relates to county sales taxes;
11 modifying circumstances in which county lodging tax
12 inapplicable; and declaring an emergency.

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

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

17 Section 1370.9 A. In addition to any other sales tax levied by
18 a county pursuant to the provisions of Section 1350 et seq. of this
19 title, any county of this state having a population of less than Two
20 Hundred Thousand (200,000), according to the latest Federal
21 Decennial Census, may levy a lodging tax, not to exceed five percent
22 (5%), upon the gross proceeds or gross receipts derived from the
23 service of furnishing of rooms by hotel, apartment hotel, or motel
24 and for the furnishing of any other facility for public lodging,

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

17 B. Any tax which may be levied by a county pursuant to the
18 provisions of this section shall be inapplicable to the furnishing
19 of public lodging in the corporate limits of any municipality in the
20 county which has levied a lodging tax prior to the levying of a
21 lodging tax by the county or which levies a lodging tax subsequent
22 to the levying of a lodging tax by the county.

23 C. Any tax which may be levied by a county pursuant to the
24 provisions of this section shall be designated for a particular

1 purpose. The proceeds of any tax levied by a county pursuant to the
2 provisions of this section shall be deposited in the general revenue
3 or a lodging tax revolving fund of the county pursuant to subsection
4 E of this section.

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

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

18 SECTION 2. It being immediately necessary for the preservation
19 of the public peace, health and safety, an emergency is hereby
20 declared to exist, by reason whereof this act shall take effect and
21 be in full force from and after its passage and approval.

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