

1 ENGROSSED SENATE AMENDMENT
TO
2 ENGROSSED HOUSE
BILL NO. 1874

By: McCall of the House

and

Simpson of the Senate

8 An Act relating to revenue and taxation; providing
9 for collection of municipal lodging taxes by the
10 Oklahoma Tax Commission; requiring adoption of
11 certain authorizing resolution; providing for
12 collection of taxes by Oklahoma Tax Commission;
13 providing for requirements related to locally imposed
14 municipal lodging taxes; and providing for
15 codification.

15 AMENDMENT NO. 1. Page 1, strike the title, enacting clause and
16 entire bill and insert

17 "[revenue and taxation - collection of municipal
18 lodging taxes - codification]

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

20 SECTION 1. NEW LAW A new section of law to be codified
21 in the Oklahoma Statutes as Section 2702.1 of Title 68 unless there
22 is created a duplication in numbering, reads as follows:
23
24

1 A. The Oklahoma Tax Commission may enter into agreement with
2 any municipality for the collection of a municipally imposed lodging
3 tax.

4 B. Any municipality that enters into agreement with the
5 Oklahoma Tax Commission for collection of municipal lodging taxes
6 shall adopt a resolution expressing the intent of the municipality
7 to allow the Oklahoma Tax Commission to serve as the collecting
8 agent for the tax.

9 C. The Oklahoma Tax Commission shall collect any and all
10 municipal lodging taxes for each municipality adopting a resolution
11 described in subsection B of this section.

12 D. The Oklahoma Tax Commission may require the municipality
13 imposing a lodging tax levy to provide for the following:

14 1. Specific description of the entities and transactions
15 subject to the levy;

16 2. Specific description of the entities and transactions exempt
17 from the levy;

18 3. Specific definitions of the terms "hotel", "motel" or other
19 facility the occupancy of which would be subject to the lodging tax
20 levy;

21 4. A due date for reporting and remittance of the tax which
22 shall be the twentieth day of the month following the month during
23 which the charge for occupancy of a hotel, motel or other facility
24 is incurred by the occupant;

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9 Oklahoma Tax Commission; requiring adoption of
10 certain authorizing resolution; providing for
11 collection of taxes by Oklahoma Tax Commission;
12 providing for requirements related to locally imposed
13 municipal lodging taxes; and providing for
14 codification.

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

16 SECTION 2. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 2702.1 of Title 68 unless there
18 is created a duplication in numbering, reads as follows:

19 A. The Oklahoma Tax Commission may enter into agreement with
20 any municipality for the collection of a municipally imposed lodging
21 tax.

22 B. Any municipality that enters into agreement with the
23 Oklahoma Tax Commission for collection of municipal lodging taxes
24 shall adopt a resolution expressing the intent of the municipality

1 to allow the Oklahoma Tax Commission to serve as the collecting
2 agent for the tax.

3 C. The Oklahoma Tax Commission shall collect any and all
4 municipal lodging taxes for each municipality adopting a resolution
5 described in subsection B of this section.

6 D. The Oklahoma Tax Commission may require the municipality
7 imposing a lodging tax levy to provide for the following:

8 1. Specific description of the entities and transactions
9 subject to the levy;

10 2. Specific description of the entities and transactions exempt
11 from the levy;

12 3. Specific definitions of the terms "hotel", "motel" or other
13 facility the occupancy of which would be subject to the lodging tax
14 levy;

15 4. A due date for reporting and remittance of the tax which
16 shall be the twentieth day of the month following the month during
17 which the charge for occupancy of a hotel, motel or other facility
18 is incurred by the occupant;

19 5. A date certain for determination of delinquency and any
20 applicable penalty amounts;

21 6. Any applicable discount provided to the tax remitter; and

22 7. Such other provisions as the Oklahoma Tax Commission may
23 require.

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1 Passed the House of Representatives the 6th day of March, 2013.

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3 _____
4 Presiding Officer of the House
of Representatives

5 Passed the Senate the ___ day of _____, 2013.

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7 _____
8 Presiding Officer of the Senate