

HOUSE OF REPRESENTATIVES
CONFERENCE COMMITTEE REPORT

Mr. President:
Mr. Speaker:

The Conference Committee, to which was referred

HB1874

By: McCall of the House and Simpson of the Senate

Title: Revenue and taxation; Oklahoma Tax Commission; municipal lodging taxes; effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

- 1. That the House concurs in the Senate Amendment; and
- 2. By adopting the following conference committee amendment to restore the title to read as follows:

An Act relating to revenue and taxation; providing for collection of municipal lodging taxes by the Oklahoma Tax Commission; requiring adoption of certain authorizing resolution; providing for collection of taxes by Oklahoma Tax Commission; providing for requirements related to locally imposed municipal lodging taxes; authorizing resolutions for discontinuance of municipal lodging tax collection; and providing for codification.

Respectfully submitted,

HB1874 CCR (A)
HOUSE CONFEREES

Armes, Don



Billy, Lisa J.



Brown, Mike

Christian, Mike

Coody, Ann



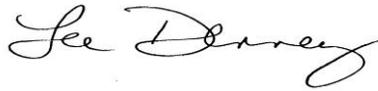
Cox, Doug



House Action _____ Date _____

Senate Action _____ Date _____

Denney, Lee



Dorman, Joe



Hickman, Jeffrey W.



Hoskin, Chuck

Kern, Sally



Martin, Scott

McCullough, Mark



McDaniel, Jeannie

McNiel, Skye



McPeak, Jerry

Morrisette, Richard

Nelson, Jason



Newell, Tom



Osborn, Leslie



Proctor, Eric

Roberts, Sean

Sanders, Mike

Schwartz, Colby



Sears, Earl



Watson, Weldon



Wesselhoft, Paul

SENATE CONFEREES

Bass _____

Branan _____

Brinkley *Le Brinkley*

Coates *Coates*

Crain *Crain*

David *David*

Ellis *Ellis*

Fields *Fields*

Ford *Ford*

Griffin *Griffin*

Halligan *Halligan*

Holt _____

Ivester *Ivester*

C. Johnson _____

R. Johnson *R. Johnson*

Jolley *Jolley*

Justice *Justice*

Marlatt _____

Mazzei *Mazzei*

Newberry *Newberry*

Paddack *Paddack*

Standridge *Standridge*

Stanislawski *Stanislawski*

Sykes _____

Treat *Treat*

Wyrick _____

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;

1 ENGROSSED HOUSE
2 BILL NO. 1874

By: McCall of the House

and

Simpson of the Senate

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4
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6
7 An Act relating to revenue and taxation; providing
8 for collection of municipal lodging taxes by the
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.

24

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.

6
7 _____
8 Presiding Officer of the Senate