STATE OF OKLAHOMA

1st Session of the 54th Legislature (2013)

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1874 By: McCall

COMMITTEE SUBSTITUTE

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 Tax Commission; providing for requirements related to locally imposed municipal lodging taxes; providing for codification; providing an effective date; and declaring an emergency.

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

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

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

B. Any municipality that enters into agreement with the Tax Commission for collection of municipal lodging taxes shall adopt a

resolution expressing the intent of the municipality to allow the Tax Commission to serve as the collecting agent for the tax.

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

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

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

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

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

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

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

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

7. Such other provisions as the Tax Commission may require.

SECTION 2. This act shall become effective July 1, 2013.

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

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