

1 STATE OF OKLAHOMA

2 1st Session of the 54th Legislature (2013)

3 SUBCOMMITTEE RECOMMENDATION
4 FOR

5 HOUSE BILL NO. 1874

6 By: McCall

7 SUBCOMMITTEE RECOMMENDATION

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

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

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

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

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

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

3 C. The Tax Commission shall collect any and all municipal
4 lodging taxes for each municipality adopting a resolution described
5 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 Tax Commission may require.

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

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

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6 54-1-7133 CJB 02/19/13

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