

STATE OF OKLAHOMA

1st Session of the 56th Legislature (2017)

COMMITTEE SUBSTITUTE
FOR

HOUSE BILL NO. 2361

By: Osborn (Leslie) and Wallace
of the House

and

David and Fields of the
Senate

COMMITTEE SUBSTITUTE

An Act relating to professional sporting event
tickets; assessing fee; establishing fee amounts;
requiring periodic remittance; requiring fees be
deposited in certain fund; authorizing the
promulgation of rules; defining term; 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 1515 of Title 68, unless there
is created a duplication in numbering, reads as follows:

A. There shall be assessed a fee on the initial sale of tickets
in this state for admission to professional sporting events
involving ice hockey, baseball, basketball, football, arena
football, or soccer, in amounts as follows:

1 1. One Dollar (\$1.00) on each ticket priced at more than zero,
2 but less than Fifty Dollars (\$50.00); and

3 2. Two Dollars (\$2.00) on each ticket priced equal to or
4 greater than Fifty Dollars (\$50.00).

5 B. The fee prescribed by subsection A of this section shall be
6 remitted monthly to the Oklahoma Tax Commission on such forms as the
7 Commission may prescribe for such purpose.

8 C. All monies collected pursuant to this section shall be paid
9 by the Oklahoma Tax Commission to the State Treasurer to be
10 deposited in the General Revenue Fund.

11 D. The Oklahoma Tax Commission shall promulgate rules as
12 necessary to implement and administer the provisions of this
13 section.

14 E. As used in this section, "professional sporting event" means
15 an organized athletic competition between teams that are members of
16 an organized league or association with centralized management that
17 imposes requirements for participation in the league upon the teams,
18 the individual athletes or both, and which uses a salary structure
19 to compensate the athletes.

20 SECTION 2. This act shall become effective July 1, 2017.

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

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