

1 ENGROSSED HOUSE
2 BILL NO. 2361

By: Osborn (Leslie) and Wallace
of the House

3 and

4 David and Fields of the
5 Senate

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8 An Act relating to professional sporting event
9 tickets; assessing fee; establishing fee amounts;
10 requiring periodic remittance; requiring fees be
11 deposited in certain fund; authorizing the
12 promulgation of rules; defining term; providing for
13 codification; providing an effective date; and
14 declaring an emergency.

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

16 SECTION 1. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 1515 of Title 68, unless there
18 is created a duplication in numbering, reads as follows:

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

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

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

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

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

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

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

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

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

1 Passed the House of Representatives the 2nd day of May, 2017.

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4 Presiding Officer of the House
of Representatives

5 Passed the Senate the ____ day of _____, 2017.

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8 Presiding Officer of the Senate