

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                               STATE OF OKLAHOMA

3                               1st Session of the 56th Legislature (2017)

4 COMMITTEE SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 2361

By: Osborn (Leslie) and Wallace  
of the House

and

David and Fields of the  
Senate

11                               COMMITTEE SUBSTITUTE

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

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

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

22           A.   There shall be assessed a fee on the initial sale of tickets  
23           in this state for admission to professional sporting events  
24

1 involving ice hockey, baseball, basketball, football, arena  
2 football, or soccer, in amounts as follows:

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

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

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

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

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

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

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

23 SECTION 3. It being immediately necessary for the preservation  
24 of the public peace, health or safety, an emergency is hereby

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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4 COMMITTEE REPORT BY: COMMITTEE ON JOINT COMMITTEE ON APPROPRIATIONS  
5 AND BUDGET, dated 04/27/2017 - DO PASS, As Amended.  
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