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February 20, 2017

AS AMENDED

SENATE BILL NO. 194

By: Dahm of the Senate

and

Roberts (Sean) of the House

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[ contractors - license tax on occupations -  
effective date ]
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BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 11 O.S. 2011, Section 22-106, is amended to read as follows:

Section 22-106. A. A municipal governing body may levy and collect a license tax on auctioneers, contractors, druggists, hawkers, peddlers, bankers, brokers, pawnbrokers, merchants of all kinds, grocers, confectioners, restaurants, butchers, taverns, public boarding houses, billiard tables, bowling alleys, and other amusement devices, drays, hacks, carriages, omnibuses, carts, wagons and other vehicles used in the municipality for pay, hay scales, lumber dealers, furniture dealers, saddle or harness dealers, stationers, jewelers, livery stable keepers, real estate agents, express companies or agencies, telegraph companies or agencies, shows, theatres, all kinds of exhibitions for pay, also

1 photographers, photographers' agents, agents of all kinds and
2 solicitors. The taxes so levied and collected shall be applied for
3 the use and benefit of the municipality as the governing body may
4 direct.

5 B. All scientific and literary lectures and entertainments
6 shall be exempt from license taxation, and also all concerts and
7 musical or other entertainments given exclusively by the citizens of
8 the municipality.

9 C. The governing body may establish penalties for any failure
10 to observe the license provisions or to pay the tax provided for by
11 ordinance.

12 D. A municipal governing body which levies and collects a
13 license tax on licensed plumbing, electrical and mechanical
14 contractors pursuant to subsection A of this section, may only
15 assess the tax on the licensed contractor and shall not levy or
16 collect such tax on a licensed journeyman or apprentice. ~~The amount~~
17 ~~of tax assessed shall be determined by the municipalities based on~~
18 ~~the number of licensed journeymen or apprentices under the~~
19 ~~supervision of the licensed contractor.~~

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

21 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT
22 February 20, 2017 - DO PASS AS AMENDED
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