

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 HOUSE BILL 3686

By: McDugle

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2021, Section 1370.9, which relates to lodging
9 tax; modifying provisions related to applicability of
10 county lodging tax within certain corporate
11 boundaries; providing an effective date; and
12 declaring an emergency.

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

14 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1370.9, is
15 amended to read as follows:

16 Section 1370.9 A. In addition to any other sales tax levied by
17 a county pursuant to the provisions of Section 1350 et seq. of this
18 title, any county of this state having a population of less than Two
19 Hundred Thousand (200,000), according to the latest Federal
20 Decennial Census, may levy a lodging tax, not to exceed five percent
21 (5%), upon the gross proceeds or gross receipts derived from the
22 service of furnishing of rooms by hotel, apartment hotel, or motel
23 and for the furnishing of any other facility for public lodging,
24 except campsites. Before such a tax may be levied by the county,
the imposition of the tax shall first be approved by a majority of

1 the registered voters of the county voting thereon at a special
2 election called by the board of county commissioners or by
3 initiative petition signed by not less than five percent (5%) of the
4 registered voters of the county who were registered at the time of
5 the last general election. However, if a majority of the registered
6 voters of a county voting fail to approve such a tax, the board of
7 county commissioners shall not call another special election for
8 such purpose for six (6) months. Any tax levied or any change in
9 the rate of a tax levied pursuant to the provisions of this section
10 shall become effective on the first day of the calendar quarter
11 following approval by the voters of the county unless another
12 effective date, which shall also be on the first day of a calendar
13 quarter, is specified in the ordinance or resolution levying the tax
14 or changing the rate of tax.

15 B. 1. Any tax which may be levied by a county pursuant to the
16 provisions of this section shall be inapplicable to the furnishing
17 of public lodging in the corporate limits of any municipality in the
18 county which has levied a lodging tax.

19 2. Any tax levied by a county pursuant to the provisions of
20 this section shall be inapplicable to the furnishing of public
21 lodging in the corporate limits of any municipality that was
22 incorporated after the effective date of the tax levied by the
23 county pursuant to the provisions of this section; provided the
24 newly formed municipality passed an ordinance on or after January 1,

1 2022, to levy its own lodging tax on the furnishing of public
2 lodging within its corporate limits within two (2) years of the
3 municipality's incorporation date. All areas annexed into the newly
4 formed municipality after its incorporation date shall also be
5 exempt from the county lodging tax described in this paragraph.

6 C. Any tax which may be levied by a county pursuant to the
7 provisions of this section shall be designated for a particular
8 purpose. The proceeds of any tax levied by a county pursuant to the
9 provisions of this section shall be deposited in the general revenue
10 or a lodging tax revolving fund of the county pursuant to subsection
11 E of this section.

12 D. The tax may be limited or unlimited in duration. The county
13 shall identify the duration of the tax when it is presented to the
14 voters pursuant to the provisions of subsection A of this section.

15 E. There are hereby created one or more county lodging tax
16 revolving funds in each county which levies a tax pursuant to the
17 provisions of this section if any or all of the proceeds of such tax
18 are not to be deposited in the general revenue fund of the county.
19 Each such revolving fund shall be designated for a particular
20 purpose and shall consist of all monies generated by such tax which
21 are designated for such purpose. Monies in such funds shall only be
22 expended for the purposes specifically designated as required by
23 this section. A county lodging tax revolving fund shall be a
24 continuing fund, not subject to fiscal year limitations.

1 F. 1. The particular purpose required by subsection C of this
2 section shall be presumed to include the following:

3 a. advertising the particular purpose within or without
4 this state, and

5 b. investing the funds and later expending the funds or
6 any earnings or both for the particular purpose.

7 2. The provisions of this subsection shall apply to any levy in
8 effect on or after July 1, 2009.

9 SECTION 2. This act shall become effective July 1, 2022.

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

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