

COMMITTEE AMENDMENT

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1806 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by
inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Amendment submitted by: Neil Hays

Adopted: _____

Reading Clerk

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

PROPOSED COMMITTEE
SUBSTITUTE
FOR
HOUSE BILL NO. 1806

By: Hays

PROPOSED COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 1370.9, which relates to lodging taxes; modifying provisions related to relationship between county lodging tax and municipal lodging tax; providing an effective date; and declaring an emergency.

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

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

Section 1370.9 Lodging tax - Approval by voters - Designation of purpose - Revolving funds.

A. In addition to any other sales tax levied by a county pursuant to the provisions of Section 1350 et seq. of this title, any county of this state having a population of less than Two Hundred Thousand (200,000), according to the latest Federal Decennial Census, may levy a lodging tax, not to exceed five percent (5%), upon the gross proceeds or gross receipts derived from the

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

19 B. Any tax which may be levied by a county pursuant to the
20 provisions of this section shall be ~~inapplicable~~ applicable to the
21 furnishing of public lodging in the corporate limits of any
22 municipality in the county which has levied a lodging tax.

23 C. Any tax which may be levied by a county pursuant to the
24 provisions of this section shall be designated for a particular

1 purpose. The proceeds of any tax levied by a county pursuant to the
2 provisions of this section shall be deposited in the general revenue
3 or a lodging tax revolving fund of the county pursuant to subsection
4 E of this section.

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

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

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

- 20 a. advertising the particular purpose within or without
21 this state, and
- 22 b. investing the funds and later expending the funds or
23 any earnings or both for the particular purpose.

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

3 SECTION 2. This act shall become effective July 1, 2023.

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

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9 59-1-7299 MAH 02/07/23

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