

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

SENATE BILL 746

By: Coleman

AS INTRODUCED

An Act relating to state sales tax incentives;  
amending 68 O.S. 2021, Section 4303, which relates to  
the Oklahoma Quality Events Incentive Act; modifying  
definition of quality event; and providing an  
effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 4303, is  
amended to read as follows:

Section 4303. As used in the Oklahoma Quality Events Incentive  
Act:

1. "Certified sponsor" means an entity or organization  
authorized to promote and conduct a quality event, which is  
incurring expenses for the promotion of such event to be conducted  
within the corporate limits of an eligible municipality or an  
unincorporated area within a county;

2. "Economic impact study" means a study which includes:

a. a description and, if applicable, history of the  
quality event,

- b. information regarding the site selection process for the quality event,
- c. an estimate of the expenses anticipated to be incurred in connection with hosting the quality event,
- d. an estimate of the total gross sales made by vendors during any period of time during which no quality event activity occurs,
- e. a detailed estimate of the anticipated increase in sales tax revenue directly attributable to the quality event, and
- f. the general economic impact likely to occur as a result of the preparation for, occurrence of and activity occurring in connection with the dissolution of, a quality event;

3. "Eligible local support amounts" means:

- a. any payment made by a local government entity or transfer of monies from the general fund or transfer of tax revenues derived from a locally imposed tax to a certified sponsor for the purpose of attracting, promoting, advertising, organizing, conducting, or otherwise supporting a quality event, or
- b. any direct payment made by a certified sponsor to a for-profit or nonprofit entity, other than the host community, for the purpose of attracting, promoting,

advertising, organizing, conducting, or otherwise  
supporting a quality event;

4. "Event history" means:

- a. historical information on the event including past locations of the event,
- b. a description of previous attempts by the host community to secure the event,
- c. information regarding attempts by other communities to recruit the event, and
- d. if applicable, the competitive bidding process for securing the event by the host community;

5. "Host community" means any county, incorporated city or town, or any combination of counties, incorporated cities or towns of the state which are authorized by their respective governing bodies to host or assist in the presentation of a quality event;

6. "Incremental sales tax revenue" means the amount of additional state sales tax revenue collected as a result of the quality event, as determined by an economic impact study verified by the Oklahoma Tax Commission;

7. "New event" means a quality event which did not occur within a period of twenty-four (24) months prior to the month during which a quality event is held;

8. "Quality event" means:

- 1 a. a new event or a meeting of a nationally recognized  
2 organization or its members,
- 3 b. a new or existing event that is a national,  
4 international or world championship, ~~or~~
- 5 c. a new or existing event that is managed or produced by  
6 an Oklahoma-based national or international  
7 organization,
- 8 d. for counties with a population of less than one  
9 hundred thousand (100,000) persons, or a city with  
10 less than ten thousand (10,000) people in a county  
11 with more than one hundred thousand (100,000) persons  
12 according to the latest Federal Decennial Census, no  
13 more than one new or existing event designated by the  
14 county or city per calendar year. Provided, at least  
15 twenty-five percent (25%) of attendees of the  
16 designated event shall be comprised of residents from  
17 outside this state, or
- 18 e. for a combination of at least two (2) counties, towns,  
19 cities, or municipalities along the route of or  
20 containing within its boundaries, a National Scenic  
21 Byway or State Scenic Byway, designated pursuant to  
22 the National Scenic Byways Program, pursuant to 23  
23 U.S.C., Section 162, one driving related event per  
24 calendar year;

1        9. "Recurring event" means a quality event which occurred at  
2 least once within the twenty-four (24) months prior to the month  
3 during which a quality event is held;

4        10. "State sales tax revenue" means the proceeds from the state  
5 sales tax levy imposed pursuant to Section 1354 of this title upon  
6 taxable transactions occurring as a result of the quality event, as  
7 determined by an economic impact study verified by the Oklahoma Tax  
8 Commission; and

9        11. "Vendors" means those persons or business entities making  
10 taxable sales of tangible personal property or services as a result  
11 of the quality event, as determined by an economic impact study  
12 verified by the Oklahoma Tax Commission and, unless the context  
13 otherwise requires, shall have the same meaning as defined by  
14 Section 1352 of this title.

15        SECTION 2. This act shall become effective November 1, 2023.

16  
17        59-1-821            QD            1/18/2023 5:11:58 PM  
18  
19  
20  
21  
22  
23  
24  
25