

An Act

ENROLLED SENATE
BILL NO. 1112

By: Rader of the Senate

and

Bashore of the House

An Act relating to lodging tax; excluding discounted or comped rooms or lodging from gross receipts upon which a lodging tax is levied; providing for codification; and providing an effective date.

SUBJECT: Lodging tax exclusions

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1370.11 of Title 68, unless there is created a duplication in numbering, reads as follows:

For any county lodging tax levied pursuant to Section 1370.9 of Title 68 of the Oklahoma Statutes and any municipal lodging tax levied upon the effective date of this act, the gross receipts or gross proceeds upon which the tax is levied shall not include any discounts or the provision of lodging or rooms at no charge to the customer or employee when the seller receives no consideration or reimbursement by a third party.

SECTION 2. This act shall become effective January 1, 2026.

Passed the Senate the 27th day of March, 2025.

Presiding Officer of the Senate

Passed the House of Representatives the 7th day of May, 2025.

Presiding Officer of the House
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____

Approved by the Governor of the State of Oklahoma this _____

day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____