

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                               STATE OF OKLAHOMA

3                               1st Session of the 60th Legislature (2025)

4   ENGROSSED SENATE  
5   BILL NO. 1112

By: Rader of the Senate

and

Bashore of the House

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

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

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

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

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

COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
04/17/2025 - DO PASS.