



REVISED¹

BILL/VERSION:	SB 1112 / ENGROSSED	ANALYST: MM
AUTHORS:	Sen. Rader /Rep. Bashore	DATE: 4/11/2025
TAX(ES):	County/Municipal Lodging	
SUBJECT(S):	Lodging Tax	
EFFECTIVE DATE:	January 1, 2026	Emergency <input type="checkbox"/>

ESTIMATED REVENUE IMPACT:

FY26: No impact on state revenue, or local revenues administered by the OTC.
FY27: No impact on state revenue, or local revenues administered by the OTC.

ANALYSIS: This measure would require lodging facilities to charge and collect county and municipal lodging taxes based on gross receipts, excluding any discounts or complimentary rooms, unless those rooms are reimbursed by a third party.

Currently, all county lodging taxes and lodging taxes for about 30 municipalities are collected by the Oklahoma Tax Commission (OTC). This measure will not affect state tax revenues or local revenues already administered by the OTC, as it aligns with existing tax collection laws for these entities. However, the measure could impact municipalities that collect and manage their own lodging taxes—such as Oklahoma City and Tulsa. The exact impact on those municipalities is currently unknown and will depend on whether their existing lodging tax requirements differ from the provisions of this measure.

¹ This revenue impact incorporates changes informed by an updated analysis of the proposed legislation.

4/11/25

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

4/14/25

DATE

Marie Schuble

MARIE SCHUBLE, DIVISION DIRECTOR

4/14/25

DATE

Joseph P. Gappa

JOSEPH P. GAPPA, FOR THE COMMISSION