

## Senate Fiscal Summary

2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature



### Senate Bill 1823

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|--------------------------|--|
| <b>Version:</b>          | <b>Introduced</b>                                      |
| <b>Agency:</b>           | <b>Oklahoma Tax Commission</b>                         |
| <b>Senate Author:</b>    | <b>Frix</b>  |
| <b>House Author:</b>     |  |
| <b>FY'27 Impact:</b>     | <b>Unknown Decrease in County Lodging Tax Revenues</b> |
| <b>Full Year Impact:</b> | <b>Unknown Decrease in County Lodging Tax Revenues</b> |

#### **Bill Summary and Fiscal Analysis:**

SB 1823 defines public lodging as it relates to county lodging taxes as “the furnishing of sleeping accommodations to guests by any hotel, motel, apartment hotel, inn, tourist home, bed and breakfast, short-term rental, or other facility that offers accommodations to the public.” The proposal exempts from the tax hospitals and nursing home rooms, school dormitories, or accommodations leased for 30 consecutive days or more.

The Oklahoma Tax Commission shares that data is not collected in a manner that allows for estimation of the proposal’s impact. Therefore, there is an unknown decrease in county lodging tax revenues.

Fiscal impact provided by the Oklahoma Tax Commission and Senate Fiscal Staff.