

Senate Fiscal Summary
2nd Session of the 60th Legislature



Senate Bill 1823

Version:	Introduced
Agency:	Oklahoma Tax Commission
Senate Author:	Frix
House Author:	
FY'27 Impact:	Unknown Decrease in County Lodging Tax Revenues
Full Year Impact:	Unknown Decrease in County Lodging Tax Revenues

**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.