



BILL/VERSION:	SB 1823 / INTRODUCED	ANALYST: MM
AUTHORS:	Sen. Frix	DATE: 1/22/2026
TAX(ES):	County Lodging Tax	
SUBJECT(S):	Exemption	
EFFECTIVE DATE:	November 1, 2026	Emergency <input type="checkbox"/>

ESTIMATED REVENUE IMPACT:

FY27: Unknown decrease in county lodging tax revenues

FY28: Unknown decrease in county lodging tax revenues

ANALYSIS: The measure adds a definition for “public lodging”¹, providing a county lodging tax exemption for accommodations at hospitals, nursing homes, school dormitories, or stays leased for 30 consecutive days or more.

Currently, counties may levy a lodging tax on hotels, apartment hotels, motels, and other facilities that provide public lodging. The proposed definition of “public lodging” excludes hospitals, nursing homes, school dormitories, and stays of 30 days or more, effectively creating an exemption for these accommodations from county lodging taxes. Data is not collected in a manner that would allow for estimation of the measure’s impact.

Administrative Issues/Concerns: The Oklahoma Tax Commission administers all county lodging taxes and certain municipal lodging taxes. County lodging taxes are administered under the sales tax code, which does not currently provide an exemption based on length of stay. As a result, this measure would require county lodging tax to be reported and administered differently from state sales tax and applicable municipal lodging taxes. This divergence may create administrative challenges for the OTC. The extent of the impact and any associated costs are currently under review.

¹ “Public lodging” means the furnishing, for consideration, of sleeping accommodations to transient guests by any hotel, motel, apartment hotel, inn, tourist home, bed and breakfast, short-term rental, or other facility regularly offering accommodations to the public, but shall not include hospital or nursing home rooms, school dormitories, or accommodations leased for 30 consecutive days or more.

2/2/26

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

2/2/26

DATE

Marie Schuble

MARIE SCHUBLE, DIVISION DIRECTOR

2/2/26

DATE

Joseph P. Gappa

JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted. This estimate reflects current available data as of the date of issuance and is subject to revision if additional information becomes known.