

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE BILL 1823

By: Frix

6 AS INTRODUCED

7 An Act relating to sales tax; amending 68 O.S. 2021,  
8 Section 1370.9, which relates to lodging taxes levied  
by a county; defining term; and providing an  
effective date.

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

13 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1370.9, is  
14 amended to read as follows:

15 Section 1370.9. A. In addition to any other sales tax levied  
16 by a county pursuant to the provisions of Section 1350 et seq. of  
17 this title, any county of this state having a population of less  
18 than Two Hundred Thousand (200,000), according to the latest Federal  
19 Decennial Census, may levy a lodging tax, not to exceed five percent  
20 (5%), upon the gross proceeds or gross receipts derived from the  
21 service of furnishing of rooms by hotel, apartment hotel, or motel  
22 and for the furnishing of any other facility for public lodging,  
23 except campsites. Before such a tax may be levied by the county,  
24 the imposition of the tax shall first be approved by a majority of

1 the registered voters of the county voting thereon at a special  
2 election called by the board of county commissioners or by  
3 initiative petition signed by not less than five percent (5%) of the  
4 registered voters of the county who were registered at the time of  
5 the last general election. However, if a majority of the registered  
6 voters of a county voting fail to approve such a tax, the board of  
7 county commissioners shall not call another special election for  
8 such purpose for six (6) months. Any tax levied or any change in  
9 the rate of a tax levied pursuant to the provisions of this section  
10 shall become effective on the first day of the calendar quarter  
11 following approval by the voters of the county unless another  
12 effective date, which shall also be on the first day of a calendar  
13 quarter, is specified in the ordinance or resolution levying the tax  
14 or changing the rate of tax.

15       B. Any tax which may be levied by a county pursuant to the  
16 provisions of this section shall be inapplicable to the furnishing  
17 of public lodging in the corporate limits of any municipality in the  
18 county which has levied a lodging tax.

19       C. Any tax which may be levied by a county pursuant to the  
20 provisions of this section shall be designated for a particular  
21 purpose. The proceeds of any tax levied by a county pursuant to the  
22 provisions of this section shall be deposited in the general revenue  
23 or a lodging tax revolving fund of the county pursuant to subsection  
24 E of this section.

25

1       D. The tax may be limited or unlimited in duration. The county  
2 shall identify the duration of the tax when it is presented to the  
3 voters pursuant to the provisions of subsection A of this section.

4       E. There are hereby created one or more county lodging tax  
5 revolving funds in each county which levies a tax pursuant to the  
6 provisions of this section if any or all of the proceeds of such tax  
7 are not to be deposited in the general revenue fund of the county.

8       Each such revolving fund shall be designated for a particular  
9 purpose and shall consist of all monies generated by such tax which  
10 are designated for such purpose. Monies in such funds shall only be  
11 expended for the purposes specifically designated as required by  
12 this section. A county lodging tax revolving fund shall be a  
13 continuing fund, not subject to fiscal year limitations.

14       F. 1. The particular purpose required by subsection C of this  
15 section shall be presumed to include the following:

16           a. advertising the particular purpose within or without  
17                   this state, and

18           b. investing the funds and later expending the funds or  
19                   any earnings or both for the particular purpose.

20       2. The provisions of this subsection shall apply to any levy in  
21 effect on or after July 1, 2009.

22       G. As used in this section, "public lodging" means the  
23 furnishing, for consideration, of sleeping accommodations to  
24 transient guests by any hotel, motel, apartment hotel, inn, tourist

