

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 POLICY COMMITTEE  
4 RECOMMENDATION

5 FOR

6 HOUSE BILL NO. 1104

By: Kelley

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8 POLICY COMMITTEE RECOMMENDATION

9 An Act relating to counties and county officers;  
10 amending 68 O.S. 2021, Section 1370.9, which relates  
11 to lodging taxes levied by counties; permitting a  
12 three percent lodging tax; clarifying that proceed  
13 shall be used on county-owned facilities that promote  
14 tourism; requiring vote before tax may be levied;  
15 directing when a tax shall be effective; directing  
16 for proceeds to be deposited into designated fund;  
17 and providing an effective date.

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

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

21 Section 1370.9. Lodging tax - Approval by voters - Designation  
22 of purpose - Revolving funds.

23 A. In addition to any other sales tax levied by a county  
24 pursuant to the provisions of Section 1350 et seq. of this title,  
any county of this state having a population of less than Two

1 Hundred Thousand (200,000), according to the latest Federal  
2 Decennial Census, may levy a lodging tax, not to exceed five percent  
3 (5%), upon the gross proceeds or gross receipts derived from the  
4 service of furnishing of rooms by hotel, apartment hotel, or motel  
5 and for the furnishing of any other facility for public lodging,  
6 except campsites. Before such a tax may be levied by the county,  
7 the imposition of the tax shall first be approved by a majority of  
8 the registered voters of the county voting thereon at a special  
9 election called by the board of county commissioners or by  
10 initiative petition signed by not less than five percent (5%) of the  
11 registered voters of the county who were registered at the time of  
12 the last general election. However, if a majority of the registered  
13 voters of a county voting fail to approve such a tax, the board of  
14 county commissioners shall not call another special election for  
15 such purpose for six (6) months. Any tax levied or any change in  
16 the rate of a tax levied pursuant to the provisions of this section  
17 shall become effective on the first day of the calendar quarter  
18 following approval by the voters of the county unless another  
19 effective date, which shall also be on the first day of a calendar  
20 quarter, is specified in the ordinance or resolution levying the tax  
21 or changing the rate of tax.

22 B. Any county may levy a lodging tax, not to exceed three  
23 percent (3%), upon the gross proceeds or gross receipts derived from  
24 the service of furnishing of rooms by hotel, apartment hotel, or

1 motel and for the furnishing of any other facility for public  
2 lodging, except campsites, for the purpose of building and  
3 maintaining county-owned facilities that promote tourism. Before  
4 such a tax may be levied by the county, the imposition of the tax  
5 shall first be approved by a majority of the registered voters of  
6 the county voting thereon at a special election called by the board  
7 of county commissioners or by initiative petition signed by not less  
8 than five percent (5%) of the registered voters of the county who  
9 were registered at the time of the last general election. However,  
10 if a majority of the registered voters of a county voting fail to  
11 approve such a tax, the board of county commissioners shall not call  
12 another special election for such purpose for six (6) months. Any  
13 tax levied or any change in the rate of a tax levied pursuant to the  
14 provisions of this section shall become effective on the first day  
15 of the calendar quarter following approval by the voters of the  
16 county unless another effective date, which shall also be on the  
17 first day of a calendar quarter, is specified in the ordinance or  
18 resolution levying the tax or changing the rate of tax.

19 C. Any tax which may be levied by a county pursuant to the  
20 provisions of this section shall be inapplicable to the furnishing  
21 of public lodging in the corporate limits of any municipality in the  
22 county which has levied a lodging tax.

23 ~~C.~~ D. Any tax which may be levied by a county pursuant to the  
24 provisions of subsection A of this section shall be designated for a

1 particular purpose. The proceeds of any tax levied by a county  
2 pursuant to the provisions of subsection A of this section shall be  
3 deposited in the general revenue or a lodging tax revolving fund of  
4 the county pursuant to subsection ~~E~~ F of this section. The proceeds  
5 of any tax levied by a county pursuant to subsection B of this  
6 section shall be deposited in a designated tourism fund of the  
7 county and shall not be used for any other purpose.

8 ~~D.~~ E. The tax may be limited or unlimited in duration. The  
9 county shall identify the duration of the tax when it is presented  
10 to the voters pursuant to the provisions of subsection A or  
11 subsection B of this section.

12 ~~E.~~ F. There are hereby created one or more county lodging tax  
13 revolving funds in each county which levies a tax pursuant to the  
14 provisions of this section if any or all of the proceeds of such tax  
15 are not to be deposited in the general revenue fund of the county.  
16 Each such revolving fund shall be designated for a particular  
17 purpose and shall consist of all monies generated by such tax which  
18 are designated for such purpose. Monies in such funds shall only be  
19 expended for the purposes specifically designated as required by  
20 this section. A county lodging tax revolving fund shall be a  
21 continuing fund, not subject to fiscal year limitations.

22 ~~F.~~ G. 1. The particular purpose required by subsection ~~E~~ D of  
23 this section shall be presumed to include the following:  
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- 1           a.    advertising the particular purpose within or without  
2                    this state, and  
3           b.    investing the funds and later expending the funds or  
4                    any earnings or both for the particular purpose.

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

7           SECTION 2.   This act shall become effective November 1, 2025.

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9           60-1-12620       MJ       02/13/25