

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 60th Legislature (2025)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 1104

By: Kelley of the House

and

Stewart of the Senate

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10 COMMITTEE SUBSTITUTE

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

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

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

23 Section 1370.9. Lodging tax - Approval by voters - Designation
24 of purpose - Revolving funds.

1 A. In addition to any other sales tax levied by a county
2 pursuant to the provisions of Section 1350 et seq. of this title,
3 any county of this state having a population of less than Two
4 Hundred Thousand (200,000), according to the latest Federal
5 Decennial Census, may levy a lodging tax, not to exceed five percent
6 (5%), upon the gross proceeds or gross receipts derived from the
7 service of furnishing of rooms by hotel, apartment hotel, or motel
8 and for the furnishing of any other facility for public lodging,
9 except campsites. Before such a tax may be levied by the county,
10 the imposition of the tax shall first be approved by ~~a majority~~
11 sixty percent (60%) of the registered voters of the county voting
12 thereon at a special election called by the board of county
13 commissioners or by initiative petition signed by not less than five
14 percent (5%) of the registered voters of the county who were
15 registered at the time of the last general election. However, if a
16 ~~majority~~ sixty percent (60%) of the registered voters of a county
17 voting fail to approve such a tax, the board of county commissioners
18 shall not call another special election for such purpose for six (6)
19 months. Any tax levied or any change in the rate of a tax levied
20 pursuant to the provisions of this section shall become effective on
21 the first day of the calendar quarter following approval by the
22 voters of the county unless another effective date, which shall also
23 be on the first day of a calendar quarter, is specified in the
24 ordinance or resolution levying the tax or changing the rate of tax.

1 B. Any county may levy a lodging tax, not to exceed three
2 percent (3%), upon the gross proceeds or gross receipts derived from
3 the service of furnishing of rooms by hotel, apartment hotel, or
4 motel and for the furnishing of any other facility for public
5 lodging, except campsites, for the purpose of building and
6 maintaining county-owned facilities that promote tourism. Before
7 such a tax may be levied by the county, the imposition of the tax
8 shall first be approved by sixty percent (60%) of the registered
9 voters of the county voting thereon at a special election called by
10 the board of county commissioners or by initiative petition signed
11 by not less than five percent (5%) of the registered voters of the
12 county who were registered at the time of the last general election.
13 However, if sixty percent (60%) of the registered voters of a county
14 voting fail to approve such a tax, the board of county commissioners
15 shall not call another special election for such purpose for six (6)
16 months. Any tax levied or any change in the rate of a tax levied
17 pursuant to the provisions of this section shall become effective on
18 the first day of the calendar quarter following approval by the
19 voters of the county unless another effective date, which shall also
20 be on the first day of a calendar quarter, is specified in the
21 ordinance or resolution levying the tax or changing the rate of tax.

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

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

12 ~~D.~~ E. The tax may be limited or unlimited in duration. The
13 county shall identify the duration of the tax when it is presented
14 to the voters pursuant to the provisions of subsection A or
15 subsection B of this section.

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

3 ~~F.~~ G. 1. The particular purpose required by subsection ~~E~~ D of
4 this section shall be presumed to include the following:

5 a. advertising the particular purpose within or without
6 this state, and

7 b. investing the funds and later expending the funds or
8 any earnings or both for the particular purpose.

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

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

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13 COMMITTEE REPORT BY: COMMITTEE ON GOVERNMENT OVERSIGHT, dated
14 03/10/2025 - DO PASS, As Amended and Coauthored.

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