

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 1112

By: Rader

AS INTRODUCED

An Act relating to lodging tax; excluding discounted or comped rooms or lodging from gross receipts upon which a lodging tax is levied; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1370.11 of Title 68, unless there is created a duplication in numbering, reads as follows:

For any county lodging tax levied pursuant to Section 1370.9 of Title 68 of the Oklahoma Statutes and any municipal lodging tax levied upon the effective date of this act, the gross receipts or gross proceeds upon which the tax is levied shall not include any discounts or the provision of lodging or rooms at no charge to the customer or employee when the seller receives no consideration or reimbursement by a third party.

SECTION 2. This act shall become effective January 1, 2026.

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