

1 ENGROSSED SENATE
2 BILL NO. 1112

3 By: Rader of the Senate

4 and

5 Bashore of the House

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

8

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

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

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

20

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

Passed the Senate the 27th day of March, 2025.

Presiding Officer of the Senate

Passed the House of Representatives the _____ day of _____,
2025.

Presiding Officer of the House
of Representatives