

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1112 By: Rader

5 AS INTRODUCED

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.

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

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

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

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

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