

1                           **SENATE FLOOR VERSION**

2                           February 24, 2025

3 SENATE BILL NO. 1112

By: Rader

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.

22                           COMMITTEE REPORT BY: COMMITTEE ON REVENUE AND TAXATION  
23                           February 24, 2025 - DO PASS