

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

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

4 ENGROSSED SENATE
5 BILL NO. 1112

6 By: Rader of the Senate

7 and

8 Bashore of the House

9

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

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

15 SECTION 1. NEW LAW A new section of law to be codified

16 in the Oklahoma Statutes as Section 1370.11 of Title 68, unless
17 there is created a duplication in numbering, reads as follows:

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

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

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3 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
04/17/2025 - DO PASS.

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