

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 SENATE BILL 96

By: Fry

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5
6 AS INTRODUCED

7 An Act relating to cities and towns; amending 11 O.S.
8 2011, Section 22-106, which relates to municipal
9 license taxes; modifying entities subject to certain
10 tax; and providing an effective date.

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

12 SECTION 1. AMENDATORY 11 O.S. 2011, Section 22-106, is
13 amended to read as follows:

14 Section 22-106. A. A municipal governing body may levy and
15 collect a license tax ~~on auctioneers, contractors, druggists,~~
16 ~~hawkers, peddlers, bankers, brokers, pawnbrokers, merchants of all~~
17 ~~kinds, grocers, confectioners, restaurants, butchers, taverns,~~
18 ~~public boarding houses, billiard tables, bowling alleys, and other~~
19 ~~amusement devices, drays, hacks, carriages, omnibuses, carts, wagons~~
20 ~~and other vehicles used in the municipality for pay, hay scales,~~
21 ~~lumber dealers, furniture dealers, saddle or harness dealers,~~
22 ~~stationers, jewelers, livery stable keepers, real estate agents,~~
23 ~~express companies or agencies, telegraph companies or agencies,~~
24 ~~shows, theatres, all kinds of exhibitions for pay, also~~

1 ~~photographers, photographers' agents, agents of all kinds and~~
2 ~~solicitors.~~ The taxes so levied and collected shall be applied for
3 the use and benefit of the municipality as the governing body may
4 direct.

5 B. All scientific and literary lectures and entertainments
6 shall be exempt from license taxation, and also all concerts and
7 musical or other entertainments given exclusively by the citizens of
8 the municipality.

9 C. The governing body may establish penalties for any failure
10 to observe the license provisions or to pay the tax provided for by
11 ordinance.

12 D. A municipal body which levies and collects a license tax on
13 licensed plumbing, electrical and mechanical contractors pursuant to
14 subsection A of this section, may only assess the tax on the
15 licensed contractor and shall not levy or collect such tax on a
16 licensed journeyman or apprentice. The amount of tax assessed shall
17 be determined by the municipalities based on the number of licensed
18 journeymen or apprentices under the supervision of the licensed
19 contractor.

20 SECTION 2. This act shall become effective November 1, 2015.

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