HB1352 FULLPCS1 Scott Fetgatter-MAH 2/14/2023 9:39:42 am

COMMITTEE AMENDMENT

HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEA	KER:						
CHAI	TR:						
I move to	amend	нв1352					
Page		Section		Lin		of the pri	inted Bill
				_		the Engr	ossed Bill
		Title, the Enact u thereof the fo					
AMEND TITLE	E TO CONF	ORM TO AMENDMENTS					
Adopted:			-	mendment	submitted	by: Scott	Fetgatter

Reading Clerk

1	STATE OF OKLAHOMA							
2	1st Session of the 59th Legislature (2023)							
3	PROPOSED COMMITTEE SUBSTITUTE							
4	FOR HOUSE BILL NO. 1352 By: Fetgatter							
5	By. recgaecer							
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7	PROPOSED COMMITTEE SUBSTITUTE							
8	An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 4303, which relates to the Oklahoma Quality Events Incentive Act; modifying definition; providing an effective date; and declaring an emergency.							
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13	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:							
14	SECTION 1. AMENDATORY 68 O.S. 2021, Section 4303, is							
15	amended to read as follows:							
16	Section 4303. As used in the Oklahoma Quality Events Incentive							
17	Act:							
18	1. "Certified sponsor" means an entity or organization							
19	authorized to promote and conduct a quality event, which is							
20	incurring expenses for the promotion of such event to be conducted							
21	within the corporate limits of an eligible municipality or an							
22	unincorporated area within a county;							
23	2. "Economic impact study" means a study which includes:							
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a. a description and, if applicable, history of the quality event,

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- b. information regarding the site selection process for the quality event,
- c. an estimate of the expenses anticipated to be incurred in connection with hosting the quality event,
- d. an estimate of the total gross sales made by vendors during any period of time during which no quality event activity occurs,
- e. a detailed estimate of the anticipated increase in sales tax revenue directly attributable to the quality event, and
- f. the general economic impact likely to occur as a result of the preparation for, occurrence of and activity occurring in connection with the dissolution of, a quality event;
- 3. "Eligible local support amounts" means:
 - a. any payment made by a local government entity or transfer of monies from the general fund or transfer of tax revenues derived from a locally imposed tax to a certified sponsor for the purpose of attracting, promoting, advertising, organizing, conducting or otherwise supporting a quality event, or

b. any direct payment made by a certified sponsor to a for-profit or nonprofit entity, other than the host community, for the purpose of attracting, promoting, advertising, organizing, conducting or otherwise supporting a quality event;

4. "Event history" means:

- a. historical information on the event including past locations of the event,
- b. a description of previous attempts by the host community to secure the event,
- c. information regarding attempts by other communities to recruit the event, and
- d. if applicable, the competitive bidding process for securing the event by the host community;
- 5. "Host community" means any county, incorporated city or town, or any combination of counties, incorporated cities or towns of the state which are authorized by their respective governing bodies to host or assist in the presentation of a quality event;
- 6. "Incremental sales tax revenue" means the amount of additional state sales tax revenue collected as a result of the quality event, as determined by an economic impact study verified by the Oklahoma Tax Commission;

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7. "New event" means a quality event which did not occur within a period of twenty-four (24) months prior to the month during which a quality event is held;

8. "Quality event" means:

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- a. a new event or a meeting of a nationally recognized organization or its members,
- a new or existing event that is a national,
 international or world championship, or
- c. a new or existing event that is managed or produced by an Oklahoma-based national or international organization,
- d. for any county with a population of less than one hundred thousand (100,000) persons, or any city or town with a population of less than ten thousand (10,000) persons located in a county with more than one hundred thousand (100,000) persons, each city or town within such county may designate one new or existing event per year that attracts twenty-five percent (25%) of its visitors from out-of-state as a quality event regardless whether it meets the conditions prescribed by subparagraph a, b, or c of this paragraph, or
- e. for any National Scenic Byway or any State Scenic

 Byway, a combination of at least two cities, towns, or

counties along the same byway may designate one driving event per year as a quality event;

- 9. "Recurring event" means a quality event which occurred at least once within the twenty-four (24) months prior to the month during which a quality event is held;
- 10. "State sales tax revenue" means the proceeds from the state sales tax levy imposed pursuant to Section 1354 of this title upon taxable transactions occurring as a result of the quality event, as determined by an economic impact study verified by the Oklahoma Tax Commission; and
- 11. "Vendors" means those persons or business entities making taxable sales of tangible personal property or services as a result of the quality event, as determined by an economic impact study verified by the Oklahoma Tax Commission and, unless the context otherwise requires, shall have the same meaning as defined by Section 1352 of this title.
 - SECTION 2. This act shall become effective July 1, 2023.
- SECTION 3. It being immediately necessary for the preservation of the public peace, health or safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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