

1 ENGROSSED HOUSE  
2 BILL NO. 1352

By: Fetgatter of the House  
and  
Coleman of the Senate

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7 [ revenue and taxation - Oklahoma Quality Events  
8 Incentive Act - modifying definition - effective  
9 date -  
10 emergency ]

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 4303, is amended to read as follows:

Section 4303. As used in the Oklahoma Quality Events Incentive Act:

1. "Certified sponsor" means an entity or organization authorized to promote and conduct a quality event, which is incurring expenses for the promotion of such event to be conducted within the corporate limits of an eligible municipality or an unincorporated area within a county;

2. "Economic impact study" means a study which includes:

- a. a description and, if applicable, history of the quality event,
- 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

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

6           4. "Event history" means:

7           a. historical information on the event including past  
8           locations of the event,

9           b. a description of previous attempts by the host  
10           community to secure the event,

11           c. information regarding attempts by other communities to  
12           recruit the event, and

13           d. if applicable, the competitive bidding process for  
14           securing the event by the host community;

15           5. "Host community" means any county, incorporated city or  
16           town, or any combination of counties, incorporated cities or towns  
17           of the state which are authorized by their respective governing  
18           bodies to host or assist in the presentation of a quality event;

19           6. "Incremental sales tax revenue" means the amount of  
20           additional state sales tax revenue collected as a result of the  
21           quality event, as determined by an economic impact study verified by  
22           the Oklahoma Tax Commission;

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

4 8. "Quality event" means:

- 5 a. a new event or a meeting of a nationally recognized  
6 organization or its members,  
7 b. a new or existing event that is a national,  
8 international or world championship, ~~or~~  
9 c. a new or existing event that is managed or produced by  
10 an Oklahoma-based national or international  
11 organization,  
12 d. for any county with a population of less than one  
13 hundred thousand (100,000) persons, or any city or  
14 town with a population of less than ten thousand  
15 (10,000) persons located in a county with more than  
16 one hundred thousand (100,000) persons, each city or  
17 town within such county may designate one new or  
18 existing event per year that attracts twenty-five  
19 percent (25%) of its visitors from out-of-state as a  
20 quality event regardless whether it meets the  
21 conditions prescribed by subparagraph a, b, or c of  
22 this paragraph, or  
23 e. for any National Scenic Byway or any State Scenic  
24 Byway, a combination of at least two cities, towns, or

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

3           9. "Recurring event" means a quality event which occurred at  
4 least once within the twenty-four (24) months prior to the month  
5 during which a quality event is held;

6           10. "State sales tax revenue" means the proceeds from the state  
7 sales tax levy imposed pursuant to Section 1354 of this title upon  
8 taxable transactions occurring as a result of the quality event, as  
9 determined by an economic impact study verified by the Oklahoma Tax  
10 Commission; and

11           11. "Vendors" means those persons or business entities making  
12 taxable sales of tangible personal property or services as a result  
13 of the quality event, as determined by an economic impact study  
14 verified by the Oklahoma Tax Commission and, unless the context  
15 otherwise requires, shall have the same meaning as defined by  
16 Section 1352 of this title.

17           SECTION 2. This act shall become effective July 1, 2023.

18           SECTION 3. It being immediately necessary for the preservation  
19 of the public peace, health or safety, an emergency is hereby  
20 declared to exist, by reason whereof this act shall take effect and  
21 be in full force from and after its passage and approval.

1 Passed the House of Representatives the 13th day of March, 2023.

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4 Presiding Officer of the House  
5 of Representatives

6 Passed the Senate the \_\_\_ day of \_\_\_\_\_, 2023.

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9 Presiding Officer of the Senate