

1 STATE OF OKLAHOMA

2 2nd Session of the 55th Legislature (2016)

3 SENATE BILL 1489

By: Dahm

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6 AS INTRODUCED

7 An Act relating to contractors; amending 11 O.S.
8 2011, Section 22-106, which relates to license tax on
9 occupations; clarifying certain tax amount for
10 certain licensed persons; proscribing certain
11 adjustment to taxed amount; and providing an
12 effective date.

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

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

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

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

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

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

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

21 SECTION 2. This act shall become effective November 1, 2016.

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