

1 ENGROSSED SENATE
2 BILL NO. 1489

By: Dahm of the Senate

3 and

4 Roberts (Sean) of the House

5
6 [contractors - license tax on occupations -
7 effective date]
8

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

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

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

1 the use and benefit of the municipality as the governing body may
2 direct.

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

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

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

18 SECTION 2. This act shall become effective November 1, 2016.
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1 Passed the Senate the 9th day of March, 2016.

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3 Presiding Officer of the Senate

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5 Passed the House of Representatives the ____ day of _____,
6 2016.

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8 Presiding Officer of the House
9 of Representatives