## 1 HOUSE OF REPRESENTATIVES - FLOOR VERSION 2 STATE OF OKLAHOMA 3 2nd Session of the 55th Legislature (2016) 4 ENGROSSED SENATE BILL NO. 1489 By: Dahm of the Senate 5 and 6 Roberts (Sean) of the House 7 8 9 [ contractors - license tax on occupations effective date 1 10 11 12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA: 13 SECTION 1. 11 O.S. 2011, Section 22-106, is AMENDATORY amended to read as follows: 14 15 Section 22-106. A. A municipal governing body may levy and 16 collect a license tax on auctioneers, contractors, druggists, 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 24 express companies or agencies, telegraph companies or agencies,

- shows, theatres, all kinds of exhibitions for pay, also
  photographers, photographers' agents, agents of all kinds and
  solicitors. The taxes so levied and collected shall be applied for
  the use and benefit of the municipality as the governing body may
  direct.
  - B. All scientific and literary lectures and entertainments shall be exempt from license taxation, and also all concerts and musical or other entertainments given exclusively by the citizens of the municipality.
  - C. The governing body may establish penalties for any failure to observe the license provisions or to pay the tax provided for by ordinance.
  - D. A municipal governing body which levies and collects a license tax on licensed plumbing, electrical and mechanical contractors pursuant to subsection A of this section, may only assess the tax on the licensed contractor and shall not levy or collect such tax on a licensed journeyman or apprentice. The amount of tax assessed shall be determined by the municipalities based on the number of licensed journeymen or apprentices under the supervision of the licensed contractor.
- 21 SECTION 2. This act shall become effective November 1, 2016.
- COMMITTEE REPORT BY: COMMITTEE ON BUSINESS, LABOR AND RETIREMENT LAWS, dated 04/05/2016 DO PASS, As Amended.