

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 56th Legislature (2017)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2361

By: Osborn (Leslie) and Wallace
of the House

and

David and Fields of the
Senate

11 COMMITTEE SUBSTITUTE

12 An Act relating to professional sporting event
13 tickets; assessing fee; establishing fee amounts;
14 requiring periodic remittance; requiring fees be
15 deposited in certain fund; authorizing the
16 promulgation of rules; defining term; providing for
17 codification; providing an effective date; and
18 declaring an emergency.

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

19 SECTION 1. NEW LAW A new section of law to be codified
20 in the Oklahoma Statutes as Section 1515 of Title 68, unless there
21 is created a duplication in numbering, reads as follows:

22 A. There shall be assessed a fee on the initial sale of tickets
23 in this state for admission to professional sporting events

1 involving ice hockey, baseball, basketball, football, arena
2 football, or soccer, in amounts as follows:

3 1. One Dollar (\$1.00) on each ticket priced at more than zero,
4 but less than Fifty Dollars (\$50.00); and

5 2. Two Dollars (\$2.00) on each ticket priced equal to or
6 greater than Fifty Dollars (\$50.00).

7 B. The fee prescribed by subsection A of this section shall be
8 remitted monthly to the Oklahoma Tax Commission on such forms as the
9 Commission may prescribe for such purpose.

10 C. All monies collected pursuant to this section shall be paid
11 by the Oklahoma Tax Commission to the State Treasurer to be
12 deposited in the General Revenue Fund.

13 D. The Oklahoma Tax Commission shall promulgate rules as
14 necessary to implement and administer the provisions of this
15 section.

16 E. As used in this section, "professional sporting event" means
17 an organized athletic competition between teams that are members of
18 an organized league or association with centralized management that
19 imposes requirements for participation in the league upon the teams,
20 the individual athletes or both, and which uses a salary structure
21 to compensate the athletes.

22 SECTION 2. This act shall become effective July 1, 2017.

23 SECTION 3. It being immediately necessary for the preservation
24 of the public peace, health or safety, an emergency is hereby

1 declared to exist, by reason whereof this act shall take effect and
2 be in full force from and after its passage and approval.

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4 COMMITTEE REPORT BY: COMMITTEE ON JOINT COMMITTEE ON APPROPRIATIONS
5 AND BUDGET, dated 04/27/2017 - DO PASS, As Amended.

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