

1 **SENATE FLOOR VERSION**

2 February 20, 2017

3 **AS AMENDED**

4 SENATE BILL NO. 194

By: Dahm of the Senate

and

Roberts (Sean) of the House

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

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

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

14 Section 22-106. A. A municipal governing body may levy and  
15 collect a license tax on auctioneers, contractors, druggists,  
16 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 express companies or agencies, telegraph companies or agencies,  
24 shows, theatres, all kinds of exhibitions for pay, also

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

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

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

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

20 SECTION 2. This act shall become effective November 1, 2017.

21 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT  
22 February 20, 2017 - DO PASS AS AMENDED  
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