

# An Act

ENROLLED HOUSE

BILL NO. 2361

By: Osborn (Leslie) and Wallace  
of the House

and

David and Fields of the  
Senate

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

SUBJECT: Professional sporting event tickets

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

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

A. There shall be assessed a fee on the initial sale of tickets in this state for admission to professional sporting events involving ice hockey, baseball, basketball, football, arena football or soccer, in amounts as follows:

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

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

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

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

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

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

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

SECTION 3. It being immediately necessary for the preservation of the public peace, health or safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

Passed the House of Representatives the 2nd day of May, 2017.

16 David Wright  
Presiding Officer of the House  
of Representatives

Passed the Senate the 4th day of May, 2017.

Edwin Fisher  
Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 8<sup>th</sup>

day of May, 20 17, at 4:05 o'clock P M.

By: Andrey Redwell

Approved by the Governor of the State of Oklahoma this 12<sup>th</sup>

day of May, 20 17, at 3:20 o'clock P M.

Mary Fallin  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 12<sup>th</sup>

day of May, 20 17, at 4:29 o'clock P M.

By: Paul Jones