



THE CITY OF OKLAHOMA CITY

CITY TREASURER'S OFFICE

**HOTEL/MOTEL ROOM TAX
INFORMATIONAL PACKET**

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INTRODUCTION

The City Council of The City of Oklahoma City adopted Ordinance No. 22,538 (09/14/04) and Ordinance No. 22,729 (05/24/05), amending the Oklahoma City Municipal Code, Chapter 52, Article III, Hotel Tax, in order to update and standardize language for hotel taxes effective July 1, 2005.

The information packet was designed to assist your establishment in the collection and remittance of hotel taxes. The information packet addresses the following topics:

- Obtaining a Hotel Business License
- Hotel Certificate of Registration
- Issuance of Hotel Certificate of Authority
- Assessing and collection of the hotel tax
- Persons exempt from the hotel tax
- Filing the Monthly Room Tax Report and Hotel Room Tax Exemption Form
- Discount for timely remittance
- Interest and penalties on delinquent/missing hotel tax receipts and/or forms

The information packet includes the following documents for your reference and use.

- Oklahoma City Hotel Business License (Sample) – Exhibit A
- Oklahoma City Certificate of Registration – Exhibit B
- Oklahoma City Hotel Certificate of Authority (Sample) – Exhibit C
- Government Travel Card Information – Exhibit D
- Individual Exemption Form – Exhibit E
- Monthly Hotel Room Tax Report – Exhibit F
- Hotel Room Tax Exemption Form – Exhibit G
- Oklahoma City Municipal Code, Chapter 52, Article III, Hotel Tax – Exhibit H

The Government Travel Card Information is provided to assist your front desk staff in evaluating hotel tax exemptions when guests check-in.

The City of Oklahoma City, City Treasurer's Office is available to provide assistance should you have questions or problems. Our office hours are 8 AM to 5 PM Monday through Friday, Central Time. You may contact us at (405) 297-2229.

LICENSING AND PERMITTING

City-County Health Department

All new hotels or hotels having a change in ownership within the City of Oklahoma City must contact the City-County Health Department, 921 NE 23rd St, Oklahoma City, OK, 73105, (405) 427-8651 to obtain a health inspection at least forty-eight hours prior to desired opening time.

Upon application approval, the City-County Health Inspector will provide the hotel two copies of the signed Oklahoma County Health Department Inspection Form. One copy is to be retained by the hotel and the second copy is to be provided to The City of Oklahoma City in order to obtain a Hotel Business License from The City of Oklahoma City, License Division, 420 W Main St, Suite 130, Oklahoma City, OK, 73102, (405) 297-2606.

The City of Oklahoma City License Division

Hotel Business License

All new hotels or hotels having a change in ownership within the City of Oklahoma City must have a Hotel Business License (Exhibit A). The Hotel Business License must be completed in person at The City of Oklahoma City, License Division, 420 W Main St, Suite 130, Oklahoma City, OK, 73102. Other business licenses, which may be required, may also be obtained during this process.

Prior to the finalization of the purchase of the Hotel Business License, the License Division customer service representative will direct the applicant to complete a zoning verification form with the City's Development Center, 420 W Main St, 8th Floor, Oklahoma City, OK 73102. Pending approval of the zoning verification form, the customer service representative will issue the license(s). All City business licenses must be posted at the hotel within view of the public.

The business licenses are renewed annually by The City of Oklahoma City, License Division. The hotel must be in good standing to obtain the licenses during the renewal process; "Good Standing" includes but is not limited to being in compliance with all State Statutes and Oklahoma City Municipal Codes. The hotel also must be current in all payments of State and City sales taxes and hotel taxes.

Hotel Certificate of Registration

After obtaining the Hotel Business License the applicant will be provided a Hotel Certificate of Registration (Exhibit B). The applicant may complete the Hotel Certificate of Registration immediately or mail the completed form to the City of Oklahoma City, City Treasurer's Office, 420 W Main St, Suite 120, Oklahoma City, OK, 73102 any time prior to the commencement of business.

Upon successful completion of the Hotel Certificate of Registration process the applicant will be issued a Hotel Certificate of Authority (Exhibit C). The Hotel Certificate of Authority empowers each hotel operator to collect the five and one-half percent (5.5%) hotel tax as detailed in Chapter 52, Article III of the Oklahoma City Municipal Code. The Hotel Certificate of Registration must be received by The City of Oklahoma City before the commencement of business.

Within five (5) days of receipt of the Hotel Certificate of Registration, a Hotel Certificate of Authority will be mailed to the hotel operator. The Hotel Certificate of Authority must be posted where all occupants and persons seeking occupancy may see it.