

AN ORDINANCE OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA AMENDING ARTICLE 12-V, TRANSIENT GUEST ROOM TAX, SECTIONS 12-501, 12-503 AND 12-504 OF THE NORMAN CITY CODE TO CLARIFY CERTAIN DEFINITIONS AND PROVIDE A CLEARER PROCESS FOR DOCUMENTING EXEMPTIONS FROM THE TAX; AND PROVIDING FOR THE SEVERABILITY THEREOF.

- §1. WHEREAS, the Norman Transient Guest Room Tax Ordinance (Ordinance No. O-7980-58) was originally adopted in May 1980 with the citizens of Norman voting to enact the corresponding excise tax of four percent (4%) in July 1980; and
- § 2. WHEREAS, excise tax funds collected through this tax are set aside and used exclusively for the purpose of encouraging, promoting and fostering the convention and tourism development of the City of Norman; and
- § 3. WHEREAS, the excise tax has been increased twice since its original adoption; most recently an increase to 10% was approved by the voters on April 7, 2026 and will become effective on July 1, 2026; and
- § 4. WHEREAS, questions from citizens during the recent election identified areas where the Norman Transient Guest Room Tax Ordinance could be amended to provide additional clarification for the administration of the guest room tax.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA:

- § 5. THAT, Section 12-501 of the Code of the City of Norman, Oklahoma shall be amended as follows:

12-501 Definitions

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Finance Director means the Finance Director of the City.

Hotel means any buildings, structures, trailers, or other facilities in which the public may, for consideration, obtain sleeping accommodations ~~in which three or more rooms are used for the accommodation of such guests~~, whether such rooms are in one or several structures. The term "hotel" shall include hotels, apartment hotels, motels, tourist homes, houses or courts, lodginghouses, inns, roominghouses, trailer houses, trailer motels, dormitory space where bed space is rented to individuals or groups, apartments not occupied by permanent residents, and all other facilities where rooms or sleeping facilities or space are furnished for a consideration. The term "hotel" shall not include hospitals, sanitariums or nursing homes nor shall this term affect permanent residents ~~facilities as defined below for residents for terms in excess of 30 days.~~

Occupancy means the use or possession, or the right to the use or possession, of any rooms in a hotel, or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of any rooms.

Occupant means a person who, for a consideration, uses, possesses or has the right to the use or possession of any rooms in a hotel under lease, concession, permit, right to access, license to use, or other agreement.

Operator means any person operating a hotel in this City, including, but not limited to, the owner, proprietor, lessee, sublessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel.

Permanent resident means any occupant who has or shall have the right of occupancy of any rooms in a hotel in excess of 30 consecutive days during the current calendar year or preceding year. This term also includes permanent residents of Norman who provide proof of residency in Norman through either a current driver's license or water bill in his or her name at the time of check-in at the hotel.

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§ 6. THAT, Section 12-503 of the Code of the City of Norman, Oklahoma shall be amended to read as follows:

12-503 Exemptions

The following shall be exempt from the tax levied in this article:

1. Permanent residents, as defined herein;
2. The United States Government or any agency or division thereof when paid directly by the United States Government;
3. The State of Oklahoma or any political subdivision thereof when paid directly by the State of Oklahoma or any political subdivision;
4. Any organization, corporation or association organized and operated exclusively for religious, charitable, philanthropic or educational purposes, provided that its primary purpose is not carrying on a trade or business for profit when paid directly by such organization, corporation or association;
5. Any tribal nation or agency thereof when paid directly by the tribal nation.

§ 7. THAT, Section 12-504 of the Code of the City of Norman, Oklahoma shall be amended to read as follows:

12-504 ~~Certificate~~ Proof of Exemption Required

Anyone claiming to be exempt from the tax must ~~obtain a certification from the Finance Director~~ present adequate proof to the hotel at the time of check-in for their stay that an exemption as set forth in Section 12-503 applies to their stay. For individuals or entities claiming an exemption under Section 12-503(2), (3) or (5), payment for the room(s) directly by the government, tribal nation, including an agency thereof, or political subdivision shall be sufficient. For individuals or entities claiming an exemption under

Section 12-503(4), payment directly by the organization, corporation or association, along with proof of its non-profit status, shall be sufficient. For permanent residents of Norman claiming an exemption under Section 12-503(1), the provision to the hotel of a current driver's license or water bill in the name of the guest staying at the hotel showing a Norman address is sufficient. Any exemptions from the transient guest room tax shall be documented by the hotel on a form provided by the City. ~~the organization, association or corporation with which he is affiliated is exempt from the tax. Prior to issuing such a certificate, the Finance Director shall require a certification from the said organization, association or corporation that the occupant is its agent, representative or employee, and that his occupancy of the room is required in connection with the affairs of said organization; and upon such proof, a refund may be obtained from the respective operator. This certificate shall be available from each operator.~~

§ 8. **Severability.** If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this ordinance, except, that the effective date provision shall not be severable from the operative provisions of the ordinance.

ADOPTED this _____ day
of _____, 2026.

NOT ADOPTED this _____ day
of _____, 2026.

Mayor

Mayor

ATTEST:

City Clerk