



Room Tax Election

Proposed Room Tax Ordinance Changes

Section 12-501: Modify definition of Permanent Residents, Add definition for RVs:

Permanent resident means any occupant who has or shall have the right of occupancy of any rooms in a hotel or spaces for recreational vehicles in excess of 30 consecutive days during the current calendar year or preceding year.

Recreational vehicle (RV) means a motor vehicle or trailer equipped for living, offering temporary accommodations for camping, travel, and leisure, including features like beds, kitchens, and bathrooms, encompassing types of motorhomes (Class A, B, C) to towable trailers, campers, and truck campers, all designed for recreational use.

Section 12-502: Increase the Tax Rate from 8% to 10% and ensure it applies to spaces occupied by RV's:

There is hereby levied an excise tax of eight ten percent upon the gross proceeds or gross receipts derived from all rent for every occupancy of rooms in a hotel or spaces occupied by any recreational vehicle overnight in this City except that the tax shall not be imposed where the rent is less than a rate of \$3.00 per day.



Ballot Question – RV's and Rate Increase

Shall Sections 12-501 and 12-502 of the Code of the City of Norman be amended to include application of the Transient Guest Room Tax to spaces rented by recreational vehicles and to increase the excise tax upon the gross proceeds or gross receipts derived from rents received from occupancy of hotel rooms and spaces rented by recreational vehicles by two percent (2%) to a total of ten percent (10%) effective on July 1, 2026 be approved?



Possible Revenue Scenarios

Room Tax Split Options - FYE26	
\$49,342,112.50 Projected Gross Revenue Subject to Tax	
Current:	\$3,947,369 Proj Revenue FYE26
8% rate	\$157,895 Admin Fee
	\$2,250,000.33 Visit Norman
	\$947,368.56 Norman Arts Council
	\$592,105.35 Parks
Proposal 1	\$4,934,211.25 Annual Revenue
10% rate	\$197,368.45 Admin Fee
	\$2,250,000.33 Visit Norman
	\$947,368.56 NAC
	\$1,539,473.91 Parks
Proposal 2	\$4,934,211.25 Annual Revenue
10% rate	\$197,368.45 Admin Fee
	\$2,368,421.40 Visit Norman
	\$947,368.56 NAC
	\$1,421,052.84 Parks

Current Rate Split- 8%:

4% administrative costs, then

- 59.375% Visit Norman
- 25% Norman Arts Council
- 15.625% Parks

Proposal 1 Split – 10%:

4% administrative costs, then

- 47.5% Visit Norman (maintains current revenue)
- 20% Norman Arts Council (maintains current revenue)

** - 32.5 % Parks (includes entire 2% increase in rate)

** Parks portion includes 2.5% that will go to funding Public Arts annually. (FYE26 Proj \$118K)

Proposal 2 Split – 10%

4% administrative costs, then

- * - 50% Visit Norman (increases current revenue)
- 20% Norman Arts Council (maintains current revenue)

** - 30% Parks

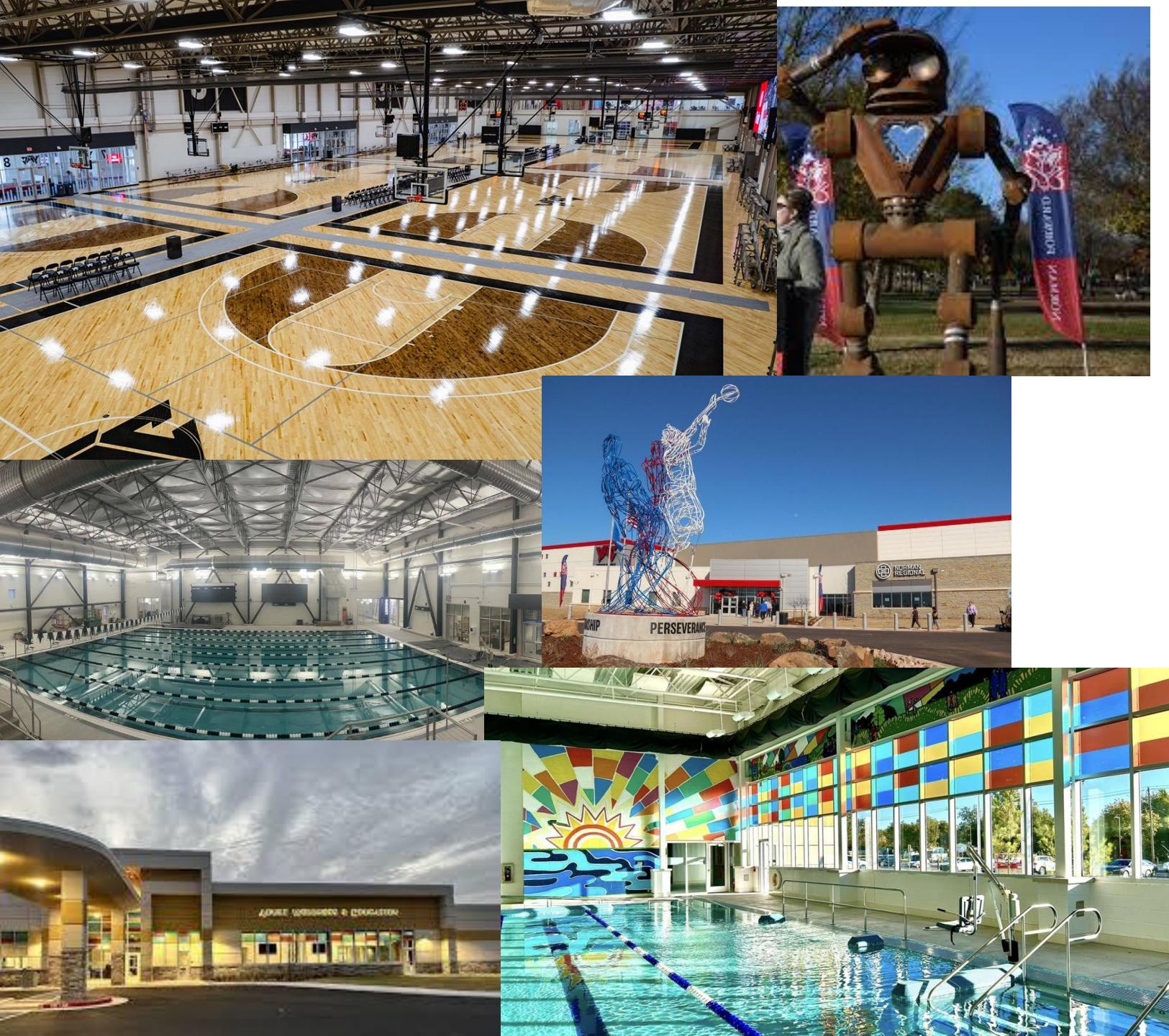
* Visit Norman's portions includes \$150,000 for Norman Forward Venue Enhancements.

** Parks portion includes 2.5% that will go to funding Public Arts annually. (FYE26 Proj \$118K)

Room Tax Comparables – OK & SEC

Oklahoma - Total Tax Rate (Population)				
		Lodging	Sales	Total
Rank	City	Tax %	Tax %	Charge
1	OKC	9.25%	8.975%	18.225%
2	Tulsa	8.5%	8.517%	17.017%
3	Norman	8.0%	8.625%	16.625%
4	Broken Arrow	4.0%	9.350%	13.350%
5	Edmond	6.0%	8.500%	14.500%
6	Lawton	7.0%	9.000%	16.000%
7	Moore	8.0%	8.500%	16.500%
8	Midwest City	9.25%	9.100%	18.350%
9	Enid	8.0%	9.100%	17.100%
10	Stillwater	7.0%	9.313%	16.313%

SEC as of September 2025						
City	Population	Lodging	Restaurant	Alcohol	Sales	CBD
Athens	129,550	7% + \$5/rm			8.00%	
Auburn	85,343	13.00%			9.00%	
Austin	961,855	17.00%			8.25%	
Baton Rouge	228,895	16.00%			10.50%	
College Station	128,139	7.00%			8.25%	
Columbia (Mo.)	131,315	8.00%			7.98%	
Columbia (S.C.)	146,563	8.00%	2%	5.00%	8.00%	
Fayetteville	106,278	11.75%	2.00%	5.00%	9.75%	
Gainesville	148,190	11.00%			7.50%	
Knoxville	202,639	8.00%		15.00%	9.25%	
Lexington	318,505	9.50%			6.57%	
Nashville	686,513	7.00%	4.00%	15.00%	9.75%	0.50%
Norman	131,302	8.00%			8.63%	
Oxford	28,011	2.00%	2.00%		7.00%	
Starkville	25,241	3.00%	3.00%	3.00%	7.00%	
Tuscaloosa	114,288	15.00%			10.00%	



The Norman Park System

- 69 Total Parks (1160 Acres)
 - 2 Youth Baseball & Softball Facility
 - Youth Soccer Facility
 - Bike Park
 - Wilderness Nature Area
 - Stormwater & Eco Park
- 55 Playgrounds
- 4 Recreation Centers (2 w/ Pools)
 - 4 Cultural Centers
 - Golf Course
 - Aquatics Center
 - Tennis Center
 - 4 Disk Golf Courses
 - Trails
 - Greenbelts



What will the Funding be used on???

Community & Special Use Parks

Andrews Park
Reaves Park
Saxon Park
Griffin Park
Ruby Grant Park
Lions Park
Little Axe Park
Creekside Bike Park
Westwood Park
Edwards Park
Sutton Wilderness Park
Legacy Park

Recreation & Cultural Centers

Adult Wellness & Education
YFAC
12th Avenue Rec Center
Little Axe
Firehouse Art Center
Historical House
Depo
Sooner Theatre

Misc.

*Public Art Program
Trail System
Festivals Enhancement

Timeline

January 28, 2026: Second Reading to Call an Election.

April 7, 2026: Election Day

April – June, 2026: Contract restructure with Visit Norman & NAC

July 1, 2026: New Guest Tax Rate goes into effect.



Questions???

