



Room Tax

Council Conference – December 9, 2025

Norman Parks - Existing Assets

Park Land: 1160 acres

Playgrounds: 55 parks have playgrounds.

Community Parks w/o playgrounds – Griffin Park & Saxon Park

Community Parks need replaced – Lions Park, Little Axe

Cultural Centers: Sooner Theatre, Historical House, Depot, Firehouse Art Center

Recreation Facilities: YFAC, Adult Wellness, 12th Avenue, Little Axe, Westwood Facilities

Others: Greenbelts & Trails, Bishop Creek Eco Park, Sutton Wilderness

Maintenance Budget for Existing Parks/Facilities: around \$5 million per year



Capital Funding for Parks – Improvements and New Facilities

3 Funds—Room Tax (Fund 23); Capital (Fund 50); and Park Land Development (Fund 52)

Room Tax:

Projected Annual Revenue +/- \$600,000

Examples: YFAC Outdoor Pickleball, Sooner Theatre Interior Renovations, Westwood Master Plan, Westwood Tennis, 12th Avenue Tennis and Pickleball

Bonded: YFAC

Capital:

Compete with rest of city for project funding (Revenue is City-wide)

Several annual Existing Facility Maintenance (EF) Park Projects- \$220,000

Examples: Sports Field Lighting, Playground Component Replacement, Park Signage, Recreation Center Interior, Sooner Theatre Sign

Annual Capital projects for Site Amenities and Forestry Projects--\$65,000

Tree Fund (NEET) Project also in Fund 50 for annual Projects--\$40,000

Unique Funding: Bishop Creek Eco Park, Reaves Park Restroom & Maintenance Building

PLD:

Projected Annual Revenue (Community + Neighborhood + Interest) \$95,000

[Reserve for Neighborhood balance-- +/- \$1,400,000]



Room Tax

Norman's Room Tax is 8%

The original 5%:
 VisitNorman – 50%
 Norman Art Council 25%
 Norman Parks 25%

The new 3% (eff. 7/1/23)
 Norman Sports Commission 75%
 Norman Arts Council 25%

Norman Room Tax by Percentages

- City takes 4% off the top of the \$ collected for administrative costs
- Of the remainder –
 - 25% to Norman Arts Council
 - 15.625% to Norman Parks Department
 - 59.375% to Visit Norman
 - 15.79% dedicated to sports tourism



Oklahoma - Alphabetical				
City	Lodging	TMD	Sales	Total
	Tax %	Amount	Tax %	Charge
Ada	5.00%		9.375%	14.4%
Ardmore	7.00%		9.125%	16.1%
Atoka	5.00%		10.250%	15.3%
Bartlesville	5.00%		9.150%	14.2%
Broken Arrow	4.00%		9.350%	13.4%
Carlton Landing	5.00%		9.000%	14.0%
Chandler	5.00%		9.500%	14.5%
Cherokee	5.00%		9.750%	14.8%
Cimarron City	5.00%		7.250%	12.3%
Claremore	5.00%		9.333%	14.3%
Cushing	4.00%		9.313%	13.3%
Dewey	5.00%		8.900%	13.9%
Drumright	4.00%		10.167%	14.2%
Durant	5.00%		9.375%	14.4%
Duncan	5.00%		8.700%	13.7%
Edmond	6.00%		8.500%	14.5%
Elk City	5.00%		9.350%	14.4%
El Reno	4.50%		8.850%	13.4%
Enid	8.00%		9.100%	17.1%
Eufaula	9.00%		10.000%	19.0%
Grove	5.00%		9.300%	14.3%
Guthrie	7.00%		9.000%	16.0%
Guymon	3.00%		9.950%	13.0%
Harrah	5.00%		8.500%	13.5%
Lawton	7.00%		9.000%	16.0%
McAlester	6.00%		10.000%	16.0%
Miami	5.00%		9.500%	14.5%
Midwest City	9.25%		9.100%	18.4%
Muskogee	8.00%		9.150%	17.2%
Norman	8.00%		8.625%	16.6%
Oklahoma City	9.25%		8.975%	18.2%
Okmulgee	4.00%		10.083%	14.1%
Perry	8.00%		10.250%	18.3%
Ponca City	8.00%		9.250%	17.3%
Sand Springs	7.00%		9.800%	16.8%
Shawnee*	5.00%		9.495%	14.5%
* \$1/RV/N ght				
Stillwater	7.00%		9.313%	16.3%
Stroud	4.00%		9.667%	13.7%
Sulphur	5.50%		9.500%	15.0%
Tahlequah	4.00%		9.500%	13.5%
Tulsa	5.00%	3.50%	8.517%	17.0%
Waynoka	8.00%		10.000%	18.0%
Weatherford	4.00%		9.500%	13.5%
Woodward	6.00%		9.400%	15.4%

Room Tax

FYE26 Projected Room Tax Revenue: \$3,947,369

FYE26 Projected Room Tax Parks Portion: \$ 616,776

If Room Tax rate was increased:

Projected Room Tax @2% increase - \$986,842 additional funding

Projected Room Tax @1% increase - \$493,421 additional funding

Projected Room Tax @0.5% increase - \$246,711 additional funding

Projected Room Tax @0.25% increase - \$123,355 additional funding

Rate Increased			0.25%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%	2.00%
Total Room Tax Rate			8.25%	8.50%	8.75%	9.00%	9.25%	9.50%	9.75%	10.00%
FYE26 Projected Revenue		\$ 3,947,369.00	\$ 4,070,724.28	\$ 4,194,079.56	\$ 4,317,434.84	\$ 4,440,790.13	\$ 4,564,145.41	\$ 4,687,500.69	\$ 4,810,855.97	\$ 4,934,211.25
Parks Portion of Room Tax		\$ 616,776.4	\$ 740,131.69	\$ 863,486.97	\$ 986,842.25	\$ 1,110,197.53	\$ 1,233,552.81	\$ 1,356,908.09	\$ 1,480,263.38	\$ 1,603,618.66



Room Tax

- Council previously gave direction to prepare ballot language for an April 2026 election to add “recreational vehicles” to the ordinance to ensure the tax is charged to rental of space in RV parks (1st reading, January 13, 2026; 2nd reading, January 27, 2026)
- Ballot language could be drafted to also include an increase in the rate of the tax

SHALL ORDINANCE NO. O-2526-XX OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, EXPANDING THE APPLICABILITY OF THE TAX TO RENTAL OF RECREATIONAL VEHICLE SPACES AND INCREASING THE EXCISE TAX UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM RENTS RECEIVED FROM OCCUPANCY OF HOTEL ROOMS OR SPACES BY _____(__ %) TO A TOTAL OF _____ PERCENT (__%) EFFECTIVE ON JULY 1, 2026 BE APPROVED?





Questions???

