

AN ORDINANCE OF THE CITY OF NORMAN, OKLAHOMA AMENDING SECTIONS 12-501 AND 12-502 OF THE CODE OF ORDINANCES OF THE CITY OF NORMAN, OKLAHOMA TO AMEND THE DEFINITION OF PERMANENT RESIDENT; PROVIDE A DEFINITION OF RECREATIONAL VEHICLES; INCREASE THE TRANSIENT GUEST ROOM TAX RATE FROM EIGHT PERCENT TO TEN PERCENT AND EXPAND THE APPLICATION OF THE TAX RATE TO INCLUDE SPACES TEMPORARILY RENTED FOR RECREATIONAL VEHICLES; ALL CONTINGENT ON VOTER APPROVAL OF ORDINANCE O-2526-33; PROVIDING FOR AN EFFECTIVE DATE FOR SAID CHANGES SUBJECT TO VOTER APPROVAL; AND PROVIDING FOR THE SEVERABILITY THEREOF.

- § 1. WHEREAS, the Norman Transient Guest Room Tax Ordinance 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, the excise tax has been increased twice since its original adoption when it was increased from four percent (4%) to five percent (5%) in 2013 and from five percent (5%) to eight percent (8%) in 2023; and
- § 3. WHEREAS, excise tax funds collected through this tax are used exclusively for the purpose of encouraging, promoting and fostering the convention and tourism development in the City of Norman; and
- § 4. WHEREAS, increasing numbers of visitors to Norman are bringing recreational vehicles to Norman and renting space to park and stay in the vehicle during their visit to Norman;
- § 5. WHEREAS, increased revenue collected from the Transient Guest Room Tax can enhance convention and tourism development through investments in City parks.

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

- § 6. THAT, Section 12-501 of the Code of the City of Norman be amended to add the following:

**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:

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*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.

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§ 7. THAT, Section 12-502 of the Code of the City of Norman be amended as follows:

**12-502 Tax Rate**

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 and occupancy of spaces rented for overnight stays in a recreational vehicle in this City except that the tax shall not be imposed where the rent is less than a rate of \$3.00 per day.

§ 8. **Effective Date.** The rates described above shall be effective for all occupancy billings issued on or after the 1<sup>st</sup> day of July, 2026, and thereafter conditioned upon said rate increase being approved by a majority of the registered voters voting in an election called for the purpose of approving or rejecting said rates; Said election to be held on the 7<sup>th</sup> day of April, 2026.

§ 9. **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.

PASSED AND ADOPTED AND SIGNED BY THE MAYOR THIS 27<sup>TH</sup> DAY OF JANUARY, 2026.

THE CITY OF NORMAN, OKLAHOMA

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Mayor

ATTEST:

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City Clerk