

2590-S

Sponsor(s): House Committee on Finance (originally sponsored by Representatives Van Luven, Dickerson and B. Thomas; by request of Department of Revenue)

Brief Description: Implementing excise tax changes needed as a result of Jefferson Lines v. Oklahoma.

HB 2590-S - DIGEST

(DIGEST AS ENACTED)

Removes guided tours and guided charters from the definition of retail sale and refers to day trips for sightseeing purposes.

Declares that wholesales of day trips and other recreational services, such as golf, pool, billiards, skating, bowling, and ski lifts, are exempted from sales tax.

Applies the B&O tax rate of 0.287 percent to tour operators, which is the same rate currently applied to travel agents.