

B. Oklahoma Quality Events Program

(68 O.S. §§ 4302 et seq.)

For more information, or to make an application, contact the Oklahoma Tax Commission at (800) 522-8165 or helpmaster@oktax.state.ok.us.

If incremental sales taxes are greater in a community as the result of hosting a quality event, this incentive program allows the Oklahoma Tax Commission to make a payment of no more than \$250,000 to the host community for eligible expenses resulting from hosting the Quality Event.

“Quality Event” is a meeting of the members for a nationally recognized organization. Additionally, in order to be considered a quality event for the incentive, the site selection process must be a competitive process in which at least one site not located in Oklahoma was considered by the organization.

Eligible expenses are those expenses that are:

- a. Paid by the local government entity from the general revenue fund or a locally imposed tax.
- b. Paid to either the certified sponsor of the Quality Event or paid to a for-profit or nonprofit entity through the certified sponsor.
- c. Used for advertising, promoting, organizing or otherwise supporting the Quality Event.

If the host community meets the other statutory requirements for the Quality Event program, it is eligible to be reimbursed for the eligible expenses from incremental state sales tax revenue collected from a period of up to 2 days prior to the Quality Event to 2 days after the last day of the Quality Event. Additionally, the state sales taxes that are captured for reimbursement must occur no more than thirteen (13) miles from the property lines of the primary property for the Quality Event.

Incremental sales taxes are those state sales taxes that are in excess of the calculated sales taxes collected in the designated Quality Event area. If the event is a new event and has not been held at any time in the previous twenty-four (24) months to the Quality Event, the calculated incremental sales taxes shall be computed as those excess sales taxes occurring in the Quality Event area when compared to the same month in the year previous to the Quality Event. Alternatively, if the Quality Event is a recurring event and has occurred at least once in the previous twenty-four (24) months, the calculated incremental sales taxes shall be computed in one of two ways:

- a. If the Quality Event occurs in the month of November or December, the incremental sales tax is computed as the excess of sales taxes over the average of every month except for the month of November or December preceding the Quality Event.