CHAPTER 95. MISCELLANEOUS AREAS OF REGULATORY AND ADMINISTRATIVE AUTHORITY

SUBCHAPTER 21. QUALITY EVENTS

710:95-21-4. Application for Quality Event recognition

(a) **Application for ~~approval~~recognition.** Within sixty (60) days of the adoption date of the ordinance or resolution designating a quality event, which must be adopted not later than thirty (30) days prior to the initial date of the designated quality event, the host community must submit ~~a written~~ an electronic application ~~request for~~ requesting recognition as a quality event to the ~~Tax Policy Division,~~ Oklahoma Tax Commission ~~Oklahoma City, Oklahoma 73194. The postmark date of the written request for recognition as a quality event is deemed to be its date of delivery~~. The date the complete application, including all documents listed in subsection (b), is received by the Tax Commission is deemed the date of the application. The burden shall be on the applicant to ensure all application documents are received by the Tax Commission within the designated timeframe.

(b) **Application requirements.** The application for recognition must be submitted electronically to qualityevents@tax.ok.gov, and include the following:

(1) **Application Form.** A completed Form TP-10, which is available online at tax.ok.gov;

(2) **Ordinance or resolution.** A copy of the ordinance or resolution designating the quality event;

~~(2)~~(3) **Economic impact study.** The economic study must include the following information:

(A) A description and, if applicable, history of the quality event.

(B) Information regarding the site selection process for the quality event.

(C) An estimate of the expenses anticipated to be incurred in connection with hosting the quality event which specifically categorizes the type of expenses, such as advertising, anticipated to be incurred along with the estimated costs associated therewith.

(D) An estimate of the total gross sales made by vendors during any period of time during which no quality event activity occurs.

(E) A detailed estimate of the anticipated increase in sales tax revenue directly attributable to the quality event.

(F) The general economic impact likely to occur as a result of the preparation for, occurrence of and activity occurring in connection with the dissolution of, a quality event~~.~~; and,

~~(3)~~(4) **Event history.** The event history must include the following information:

(A) *Historical information on the event including past locations of the event,*

(B) *A description of previous attempts by the host community to secure the event,*

(C) *Information regarding attempts by other communities to recruit the event, and*

(D) *If applicable, the competitive bidding process for securing the event by the host community.* [68 O.S. § 4303]

(c) **Ineligibility for quality event recognition.** The Tax Commission shall not consider any application for quality event recognition which is not submitted within the statutory timeframe outlined in this Section.

710:95-21-6. Determination of eligible local support amounts

(a) **Outline and required documentation.** Within one hundred and twenty (120) days from the conclusion of the quality event the host community must submit ~~to the Tax Policy Division, at Oklahoma Tax Commission, Oklahoma City, Oklahoma 73194~~electronically to qualityevents@tax.ok.gov, supporting billing or contractual obligations to pay and payment information detailing the total amount of eligible local support amounts for purposes of determining the amount of incremental state sales tax revenue that may be paid to the host community in which a quality event occurred. Acceptable "payment information" shall include a receipt of payment issued by the recipient, copy of payment instrument, credit card statement, or bank statement evidencing payment of eligible local support. The burden shall be on the applicant to ensure all documentation is received by the Tax Commission within the designated timeframe.

(b) **Payment verification.** The Commission must verify the amount of eligible local support amounts prior to making any payment to the host community.