



City Manager Report

The City of OKLAHOMA CITY

NO: 2179

DATE: MARCH 11, 2025

TO: THE MAYOR and MEMBERS OF THE CITY COUNCIL

SUBJECT: JULY 2024 – DECEMBER 2024 REVENUE ENFORCEMENT PROGRAM

Additional revenue for the City resulting from the Revenue Enforcement program for fiscal year 2025 to date is \$522,228.

The City Treasurer's Office actively pursues revenue enforcement activities through internal staff efforts as well as third party auditors to further enforce sales, use and other tax compliance. As a result of an audit completed by the City Auditor's Office, the City began pursuing revenue compliance in 2001. Since that time, the City has gained approximately \$30.7 million in additional revenue. The revenue compliance programs currently administered by the City Treasurer's Office are as follows:

Taxpayer Review Collections \$152,789 in additional revenue for the City

The independent audit program provides the City with the capability to perform sales and use tax audits in addition to those pursued by the Tax Commission. All audits are conducted in accordance with OTC standards and each contracted auditor is appointed as an authorized agent of the Tax Commission. There is currently one authorized independent auditor for the state, which can be used to conduct independent audits on behalf of the OTC. The additional revenue collected also includes reviews sent directly to the Oklahoma Tax Commission

Hotel Collections \$369,439 in additional revenue for the City

Each hotel tax report received by the City Treasurer's office is reviewed for validity by City staff. Enhanced revenue is generated by identifying erroneous exemptions, delinquent payments, and providing notices to hotel operators that additional payment is required.

Staff is available should you have questions or require additional information.

A handwritten signature in black ink, appearing to read "C. Freeman".

Craig Freeman
City Manager