

RESOLUTION NO. 96-23-24

A RESOLUTION AUTHORIZING AND DIRECTING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN TEXAS COUNTY, OKLAHOMA, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED VOTERS OF SAID COUNTY THE QUESTION OF LEVYING AND COLLECTING A COUNTY SALES TAX OF ONE PERCENT (1%) UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES AND SERVICES TAXABLE UNDER THE OKLAHOMA SALES TAX CODE; PROVIDING FOR THE EFFECTIVE DATE OF APRIL 1, 2024, WITH A DURATION OF THE SALES TAX FOR A PERIOD OF TWENTY (20) YEARS; FOR THE PURPOSES OF FUNDING CAPITAL OUTLAY, MAINTENANCE, AND/OR OPERATIONS OF MEMORIAL HOSPITAL OF TEXAS COUNTY, INCLUDING BUT NOT LIMITED TO EQUIPPING, MAINTAINING, REMODELING, REPAIRING, FURNISHING, AND/OR SECURING AND APPLYING SALES TAX PROCEEDS TOWARD THE PAYMENT OF PRINCIPAL AND INTEREST ON ANY INDEBTEDNESS, INCLUDING REFUNDING INDEBTEDNESS, INCURRED BY OR ON BEHALF OF SAID HOSPITAL FOR SUCH PURPOSES; PROVIDING A BALLOT TITLE; PROVIDING FOR THE REPEALING AND ELIMINATING THE EXISTING FORTY-FIVE HUNDREDTHS OF ONE PERCENT (.45%) SALES TAX CURRENTLY BEING LEVIED AND COLLECTED FOR THE BENEFIT OF MEMORIAL HOSPITAL OF TEXAS COUNTY EFFECTIVE APRIL 1, 2024, IF THIS RESOLUTION IS APPROVED BY THE REGISTERED VOTERS OF TEXAS COUNTY; PROVIDING FOR NOTICE TO TEXAS COUNTY ELECTION BOARD, POLLING PLACES AND THE CONDUCT OF SUCH ELECTION; PROVIDING SEVERABILITY OF PROVISIONS; AND REQUIRING APPROVAL BY MAJORITY OF REGISTERED VOTERS VOTING AT AN ELECTION HELD FOR SUCH PURPOSE AS PROVIDED BY LAW.

WHEREAS, it is deemed necessary and advisable by the County Commissioners of Texas County, Oklahoma, to provide funding necessary to continue and provide for the capital improvement, maintenance, operations, including but not limited to equipping, maintaining, remodeling, repairing, furnishing, and/or securing and applying sales tax proceeds toward the payment of any indebtedness incurred by or on behalf of Memorial Hospital of Texas County; and

WHEREAS, there are insufficient county and hospital funds available for such purposes and power is granted to said County by Title 68, Oklahoma Statutes, Section 1370, as amended to levy and collect a sales tax to provide for such purposes providing the same be authorized by a majority of the registered voters thereof voting at an election duly held for such purposes;

WHEREAS, it is the intention and purpose of this Resolution that if approved by a majority of the registered voters of Texas County, Oklahoma, voting on the same in the manner prescribed by law, the current .45% sales tax levied by Resolution No. 50-18-19 and approved by the voters of Texas County at an election called for such purpose on March 15, 2019, shall terminate and cease effective April 1, 2024, and from and after said date only the one percent sales tax as provided by this Resolution shall be levied and collected.

BE IT HEREBY RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF TEXAS COUNTY, STATE OF OKLAHOMA:

Section 1. Citation and Codification: This Resolution shall be known and may be cited as the Memorial Hospital of Texas County Sales Tax Resolution of 2024 and is hereinafter referred to as the “Resolution”.

Section 2. Proposition: There is hereby called a special election in Texas County to be held on the 9th day of January, 2024, for the purpose of submitting to the registered voters thereof the following proposition:

PROPOSITION

“Shall the County of Texas, Oklahoma, by its Board of County Commissioners, levy and collect a one percent (1%) sales tax upon the gross proceeds or gross receipts derived from all sales and services taxable under the Oklahoma Sales Tax Code for the purposes of funding capital outlay, maintenance, and/or operations of Memorial Hospital of Texas County, including but not limited to equipping, maintaining, remodeling, repairing, furnishing, and/or securing and applying sales tax proceeds toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of Memorial Hospital of Texas County for such purposes with such sales tax to commence on April 1, 2024, and continuing for a period of twenty (20) years thereafter until April 1, 2044; and if approved the existing forty-five hundredths of one percent (.45%) sales tax currently being levied and collected for the benefit of Memorial Hospital of Texas County shall be repealed and eliminated effective April 1, 2024?”

Section 3. Ballot – Registered Qualified Voters – Polling Places and Conduct of Election - Certification: The ballot setting forth the above proposition shall also contain in connection with the said proposition the following words:

FOR

The Above Proposition

AGAINST

The Above Proposition

Only the registered, qualified voters of Texas County, Oklahoma may vote upon the proposition as above set forth.

The polls shall be opened at 7:00 o’clock A.M. and shall remain open continuously until and be closed at 7:00 o’clock P.M.

The number and location of the polling places for said election shall be the same as the regular precinct polling places as designated for statewide and county elections by the Texas County Election Board. Such election shall be conducted by those officers designated by the Texas

County Election Board, which officers shall also act as counters and certify the election results as required by law.

Section 4. Clerk to Transmit Resolution to Election Board: The County Clerk of Texas County is hereby directed to transmit a copy of this Resolution to the Secretary of the Texas County Election Board immediately upon approval hereof by the Board of County commissioners of Texas County.

Section 5. Tax Rate – Sales and Services Subject to Tax: If this Resolution is approved by a majority of the registered voters of Texas County voting thereon as herein provided, there is hereby levied and imposed a sales tax of one percent (1%) to be levied upon the gross proceeds or gross receipts derived from all sales or services in Texas County upon which a consumers' sales tax is levied by the State of Oklahoma for the purposes set forth in Section 7 hereof.

Section 6. Effective Date and Duration: Subject to approval of a majority of the registered voters of Texas County, Oklahoma, voting on the same in the manner prescribed by law, the sales tax levied pursuant to this Resolution shall become and be effective on and after April 1, 2024, continuing thereafter for a period of twenty (20) years until April 1, 2044.

Section 7. Repeal and Elimination of Existing Forty-Five Hundredths of One Percent (.45%) Sales Tax: If this Resolution is approved by a majority of the registered voters of Texas County, Oklahoma, voting on the same in the manner prescribed by law, the current .45% sales tax levied by Resolution No. 50-18-19 and approved by the voters of Texas County at an election called for such purpose on March 15, 2019, shall terminate and cease effective April 1, 2024.

Section 8. Purpose of Revenues: The purpose of the sales tax levied by this Resolution is hereby declared to be to provide necessary funding for the purposes of funding capital outlay, maintenance, and/or operations of Memorial Hospital of Texas County, including but not limited to equipping, maintaining, remodeling, repairing, furnishing, and/or securing and applying sales tax proceeds toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of Memorial Hospital of Texas County.

Section 9. Deposit of Tax Revenue In Designated Revolving Funds: Sales tax revenues collected pursuant to this resolution shall not be deposited in the general revenue fund of Texas County. All sales tax revenues collected pursuant to this Resolution shall be deposited in a designated county sales tax revolving fund maintained for the disbursement of all sales tax revenue received pursuant to this Resolution by the County Commissioners of Texas County for the benefit and use of Memorial Hospital of Texas County for the purposes set forth in this Resolution.

Section 10. Subsisting State Permits: All valid and subsisting permits to do business by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code, as amended from time to time, are for the purposes of this Resolution hereby ratified, confirmed, and adopted in lieu of any requirement for any additional permit for the same purpose.

Section 11. Exemptions: There is hereby specifically exempted from the tax levied by this Resolution the gross receipts or gross proceeds exempted from the Oklahoma Sales Tax Code, as set out therein.

Section 12. Other Exempt Transfers: Also, there is hereby specifically exempted from the tax levied by this Resolution the transfer of tangible personal property exempted from the Oklahoma Sales Tax Code, as set out therein.

Section 13. Tax Due When – Returns – Records: The tax levied hereunder shall be due and payable at the time and in the manner and form prescribed for payment of the state sales tax under the Oklahoma Sales Tax Code.

Section 14. Payment of Tax: The tax herein levied shall be paid to the Tax Collector at the time in form and manner provided for payment of state sales tax under the Oklahoma Sales Tax Code.

Section 15. Tax Constitutes Debt: All sales tax, penalty, and interest due hereunder shall at all times constitute a prior, superior, and paramount claim as against the claims of unsecured creditors and may be collected by suit as any other debt.

Section 16. Classification of Taxpayers: For the purpose of this Resolution the classification of taxpayers hereunder shall be as prescribed by State law for the purpose of the Oklahoma Sales Tax Code.

Section 17. Consumer to Pay Tax – Vendor to Collect Tax – Penalties for Failure to Collect: All vendors in Texas County shall be required to collect the sales tax required by this resolution upon all taxable sales occurring and services provided in Texas County that are subject to sales tax as follows:

- (a) The tax levied hereunder shall be paid by the consumer or user to the vendor, and it shall be the duty of each and every vendor in this County to collect from the consumer or user, the full amount of the tax levied by this Resolution, or an amount equal as nearly as possible or practicable to the average equivalent thereof.
- (b) Vendors shall add the tax imposed hereunder or the average equivalent thereof, to the sales price, charge, consideration, gross receipts or gross proceeds of the sale of tangible personal property or services taxed by this Resolution, and when added such tax shall constitute a part of such price or charge, shall be a debt from the consumer or user to the vendor until paid, and shall be recoverable at law in the same manner as other debts.
- (c) A vendor who willfully or intentionally fails, neglects or refuses to collect the full amount of the tax levied herein, or willfully or intentionally fails, neglects or refuses to comply with the provisions hereunder, or remits or rebates to a consumer or user, either directly or indirectly, and by whatsoever means, all or any part of the tax levied by this Resolution, or makes in any form of advertising, verbally or otherwise, any statement which implied that he is absorbing the tax, or paying the tax for the consumer or user by an adjustment of

prices or at a price including the tax, or in any manner whatsoever, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not more than Five Hundred Dollars (\$500.00), and upon conviction for a second or other subsequent offense shall be fined not more than One Thousand Dollars (\$1,000.00), or incarcerated for not more than sixty (60) days, or both. Provided, sales by vending machines may be made at a stated price which includes state and any municipal sales tax.

- (d) Any sum or sums collected or required to be collected hereunder shall be deemed to be held in trust for the State of Oklahoma, and, as trustee, the collecting vendor shall have a fiduciary duty to the State of Oklahoma in regard to such sums and shall be subject to the trust laws of this state. Any vendor who willfully or intentionally fails to remit the tax, after the tax levied by this article was collected from the consumer or user, and appropriates the tax held in trust to his own use, or to the use of any person not entitled thereto, without authority of law shall be guilty of embezzlement.

Section 18. Returns and Remittances – Discounts: Returns and remittances of the tax levied herein and collected shall be made to the Tax Collector at the time, and in the manner, form and amount as prescribed for returns and remittances required by the Oklahoma Sales Tax Code; and remittances of tax collected hereunder shall be subject to the same discount as may be allowed by said Code for collection of state sales taxes.

Section 19. Interest and Penalties When Tax Due – Reports – Records – Delinquency: Section 1365 of Title 68, Oklahoma Statutes, as amended, is hereby adopted, and made a part of this Resolution, including but not limited to the requirements and provisions for the collection of all tax to be levied, together with reports, payments of taxes collected, and records related hereto. Provided, that the failure or refusal of any taxpayer to make and transmit the reports and remittances of tax in the time and manner required by this Resolution shall cause such tax to be delinquent.

Section 20. Waiver of Interest and Penalties: The interest or penalty or any portion thereof accruing by reason of taxpayer's failure to pay the tax herein levied may be waived or remitted in the same manner as provided for said waiver or remittance as applied in administration of the state sales tax provided by the Oklahoma Sales Tax Code, as amended; and to accomplish the purposes of this section, the applicable provisions of said Oklahoma Sales Tax Code are hereby adopted by reference and made a part of this Resolution.

Section 21. Erroneous Payments – Claims for Refund: Refund of erroneous payment of the sales tax herein levied may be made to any taxpayer making such erroneous payment in the manner and pursuant to the procedures, and under the same limitations of time, as provided for administration of the state sales tax as set forth in Title 68, Oklahoma Statutes, Section 1354.26, as amended, and to accomplish the purposes of this section, the applicable provisions of said Section 1354.26 are hereby adopted by reference and made a part of this Resolution.

Section 22. Fraudulent Returns: In addition to all civil penalties provided by this Resolution, the willful failure or refusal of any taxpayer to make reports and remittances herein required, or the making of any false or fraudulent report for the purpose of avoiding or escaping

payment of any tax or portion thereof rightfully due under this Resolution shall be an offense, and upon conviction thereof the offending taxpayer shall be subject to such fines as set out under Title 68, Oklahoma Statutes, Section 1361, as amended.

Section 23. Records Confidential: The confidential and privileged nature of the records and files concerning the administration of this sales tax is legislatively recognized and declared, and to protect the same, the provisions of the Oklahoma Sales Tax Code, as amended and each subsection thereof is hereby adopted by reference and made fully effective and applicable to the administration of this sales tax as if herein set forth in full.

Section 24. Tax Collector Defined: The term "Tax Collector" as used herein means the department of the County government or the official agency of the State duly designated according to the law by contract and authorized by law to administer the collection of the tax herein levied.


Section 25. Definitions: The definitions of words, terms, and phrases contained in the Oklahoma Sales Tax Code, Title 68, Oklahoma Statutes, Section 1352, as amended, are hereby adopted by reference, and made part of this Resolution.

Section 26. Provisions Severable: The provisions hereof are hereby declared to be severable, and if any section, paragraph, sentence, or clause of this Resolution is for any reason held invalid or inoperative by a court of competent jurisdiction such decision shall not affect any other section, paragraph, sentence, or clause hereof.

Section 27. Amendments: The people of Texas County, Oklahoma, by their approval of this Resolution at the election hereinabove provided for, hereby authorize the Board of County Commissioners of Texas County, Oklahoma, by Resolutions duly enacted to make such administrative and technical changes or additions in the method and manner of administration and enforcing this Resolution as may be necessary or proper for efficiency and fairness, except that the rate of tax herein provided shall not be changed without approval of the qualified electors of the County as provided by law.

Section 28. Provisions Cumulative: The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions adopted by Texas County, Oklahoma.

PASSED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS OF TEXAS COUNTY, OKLAHOMA THIS 8th DAY OF NOVEMBER, 2023.



Commissioner, Chairman



Commissioner, Member



Commissioner, Member

(County Clerk Seal – Next Page)

ATTEST:

Wendy Jalmon
County Clerk, Texas County

(SEAL)



ORDER FOR SALES TAX ELECTION

“AN ORDER AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN TEXAS COUNTY, STATE OF OKLAHOMA, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED VOTERS OF SAID COUNTY THE QUESTION OF APPROVAL OR DISAPPROVAL BY SAID VOTERS OF RESOLUTION 96-23-24 OF THE BOARD OF COUNTY COMMISSIONERS OF TEXAS COUNTY ADOPTED NOVEMBER 8, 2023, LEVYING AND ASSESSING A COUNTY SALES TAX OF ONE PERCENT (1%) UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES AND SERVICES TO ANY PERSON TAXABLE UNDER THE OKLAHOMA SALES TAX CODE FOR THE BENEFIT OF MEMORIAL HOSPITAL OF TEXAS COUNTY, WITH SAID TAX TO BE COLLECTED BEGINNING APRIL 1, 2024, FOR A PERIOD OF TWENTY (20) YEARS ENDING ON APRIL 1, 2044; REPEALING AND ELIMINATING THE EXISTING FORTY-FIVE HUNDRETHS OF ONE PERCENT (.45%) SALES TAX CURRENTLY BEING LEVIED AND COLLECTED FOR THE BENEFIT OF MEMORIAL HOSPITAL OF TEXAS COUNTY; AND CONTAINING OTHER PROVISIONS RELATED THERETO.”

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF COUNTY COMMISSIONERS OF TEXAS COUNTY, STATE OF OKLAHOMA:

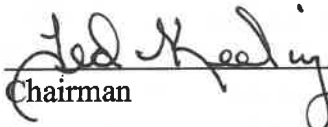
Section 1. That the Chairman of said Board of County Commissioners be and he is hereby authorized and directed to call a special election to be held in Texas County, State of Oklahoma, on the 9th day of January, 2024, for the purpose of submitting to the registered qualified voters of Texas County the following proposition:

PROPOSITION

“Shall the County of Texas, Oklahoma, by its Board of County Commissioners, levy and collect a one percent (1%) sales tax upon the gross proceeds or gross receipts derived from all sales and services taxable under the Oklahoma Sales Tax Code for the purposes of funding capital outlay, maintenance, and/or operations of Memorial Hospital of Texas County, including but not limited to equipping, maintaining, remodeling, repairing, furnishing, and/or securing and applying sales tax proceeds toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of Memorial Hospital of Texas County for such purposes with such sales tax to commence on April 1, 2024, and continuing for a period of twenty (20) years thereafter until April 1, 2044; and, if approved, the existing forty-five hundredths of one percent (.45%) sales tax currently being levied and collected for the benefit of Memorial Hospital of Texas County shall be repealed and eliminated effective April 1, 2024?”

Section 2. That such call for said election shall be by Notice of Election attached hereto and approved hereby to be signed by the Chairman of the Board of County Commissioners of Texas County, State of Oklahoma, and attested by the County Clerk, setting forth the Proposition to be voted upon and the hours of opening and closing the polls and other provisions related to the conduct of such election; that the ballots shall set forth the Proposition to be voted upon substantially as set out in Section 1 hereof; and that the returns of said election shall be made to and canvassed by the Texas County Election Board.

ORDERED BY THE BOARD OF COUNTY COMMISSIONERS OF TEXAS COUNTY, STATE OF OKLAHOMA, THIS 8th DAY OF NOVEMBER, 2023.



Chairman


Member


Member



ATTEST:


County Clerk
Texas County, Oklahoma

(SEAL)

NOTICE OF ELECTION

Under and by virtue of Title 68, Oklahoma Statutes, Section 1370, and the Resolution of the Board of County Commissioners of Texas County, State of Oklahoma, authorizing the calling of a special election for the purpose hereinafter set forth, as approved by said Board of County Commissioners on November 8, 2023, I, the undersigned, Chairman of said Board of County Commissioners of Texas County, hereby give notice of the Order and call of a special election to be held in Texas County on the 9th day of January, 2024, for the purpose of submitting to the registered, qualified voters of Texas County the following Proposition:

PROPOSITION

“Shall the County of Texas, Oklahoma, by its Board of County Commissioners, levy and collect a one percent (1%) sales tax upon the gross proceeds or gross receipts derived from all sales and services taxable under the Oklahoma Sales Tax Code for the purposes of funding capital outlay, maintenance, and/or operations of Memorial Hospital of Texas County, including but not limited to equipping, maintaining, remodeling, repairing, furnishing, and/or securing and applying sales tax proceeds toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of Memorial Hospital of Texas County for such purposes with such sales tax to commence on April 1, 2024, and continuing for a period of twenty (20) years thereafter until April 1, 2044; and, if approved, the existing forty-five hundredths of one percent (.45%) sales tax currently being levied and collected for the benefit of Memorial Hospital of Texas County shall be repealed and eliminated effective April 1, 2024?”

The ballot used at said election shall set out Proposition as above set forth, and shall also contain the words:

1. **FOR** the above Proposition

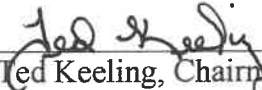
2. **AGAINST** the above Proposition

(If the voter desires to vote For the above Proposition, he or she shall stamp an “X” in the first square, #1 above; if the voter desires to vote against the above Proposition, he or she shall stamp an “X” in the second square, #2 above).

Said special election shall be held at the same places and in the same manner prescribed for the conduct of state and county elections and the polls shall be opened at 7:00 o’clock A.M. and remain open continuously until and be closed at 7:00 o’clock P.M. on January 9, 2024.

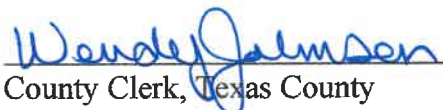
By order of the Board of County Commissioners of Texas County, State of Oklahoma.

WITNESS my hand as Chairman of the Board of Commissioners of said County, affixed to this Notice of Election in said County this 8th day of November, 2023.



Ted Keeling, Chairman
Board of County Commissioners
Texas County, State of Oklahoma

ATTEST:



County Clerk, Texas County

(S E A L)



