

**RESOLUTION # 108-25-26**

WHEREAS, Title 68 Oklahoma Statutes, Section 1411, allows the Board of County Commissioners to levy an excise tax on the storage, use or other consumption of tangible personal property;

WHEREAS, the Board of County Commissioners of Texas County adopted and entered Resolution #113-00-01 on May 14, 2001, that implemented a Use Tax on the storage, use or other consumption of tangible personal property in Texas County, with the collection of said Use Tax to commence from and after July 1, 2001; and the Resolution provided revenues collected from the Use Tax were to be used for the support and general funding needs of governmental functions in Texas County;

WHEREAS, Resolution #113-00-01 provided that all revenues derived from the Use Tax were to be expended by the Board of County Commissioners for the purposes designed by Resolution #113-00-01;

WHEREAS, the Board of County Commissioners of Texas County adopted and entered Resolution #107-18-19, that placed forty percent (40%) of the funds derived from Use Tax in special "Use Tax Fund" account to be used for repairs, maintenance, and renovations of the Texas County Courthouse;

WHEREAS, the Board of County Commissioners believe it is in the best interest of Texas County and the citizens of Texas County to temporarily for the months of May, June and July, 2026, place one hundred percent (100%) of the funds derived from Use Tax in the "Use Tax Fund" account to be used for repairs, maintenance, and renovations of the Texas County Courthouse with said percentage to revert back to forty percent (40%) on August 1, 2026;

**NOW THEREFORE BE IT RESOLVED AS FOLLOWS:**

That the Board of County Commissioners hereby resolve and direct that temporarily for the months of May, June and July 2026, one hundred percent (100%) of the funds from Use Tax shall be placed in the "Use Tax Fund" account with said percentage to revert back to forty percent (40%) on August 1, 2026.

**PASSED, APPROVED and ADOPTED this 27<sup>th</sup> day of April 2026.**

**TEXAS COUNTY COMMISSIONERS**

By: *David D. Stewart*  
Chairman

*Levi Buford*  
Member



**ATTEST:**

*Wendy Johnson*  
Wendy Johnson, Texas County Clerk

( S E A L )