

RESOLUTION 106-18-19

WHEREAS, Title 68 Oklahoma Statutes, Section 1411, allows the Board of County Commissioners of a county 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 an excise (use) tax on the storage, use or other consumption of tangible personal property in Texas County, with the collection of said excise tax to commence from and after July 1, 2001;

WHEREAS, Resolution #113-00-01 provided that the rate of the excise tax collections would be at the rate of one percent (1%) of the purchase price of such property;

WHEREAS, the excise tax rate set by Resolution #113-00-01 was at the same amount as the then existing county sales tax rate of one percent (1%);

WHEREAS, the voters of Texas County approved a new sales tax on sales within Texas County of forty five hundredths of one percent (.45%) for a period of ten years beginning July 1, 2019; and

WHEREAS, the Board of County Commissioners desire to clarify, modify, and amend Resolution #113-00-01 to increase the amount of excise tax to be collected beginning July 1, 2019, and thereafter to an amount equal to the total amount of county sales taxes being imposed on purchases subject to the county excise tax;

IT IS NOW THEREFORE RESOLVED by the Board of County Commissioners of Texas County as follows:

SECTION 1. Modification and Amendment of Resolution #113-00-01

Section 1 of Resolution #113-00-01 adopted by the Board of County Commissioners of Texas County on May 14, 2001, levying a excise tax beginning from and after July 1, 2001, on the storage, use or other consumption of tangible personal property used, stored or consumed within Texas County is hereby modified and amended with respect to the rate of excise tax to be collected thereon as set forth below. Except to the extent specifically modified herein, all provisions of Resolution #113-00-01 incorporated herein by reference and shall remain in full force and effect as though the same were fully set forth herein.

SECTION 2. Excise Tax Rate

From and after July 1, 2019, there is hereby levied an excise tax on the storage, use or other consumption of tangible personal property used, stored or consumed within Texas County, at a rate that is equal to the county sales tax rate of Texas County as may be imposed and levied from time to time by Texas County.

SECTION 3. Purpose of Excise Tax Revenue

Section 19 of Resolution #113-00-01 is hereby amended and modified to clarify that all funds derived from the excise tax imposed by Resolution #113-00-01 and this Resolution is intended for and shall be used by the County Commissioners for the support, maintenance, and operations of the county government of Texas County as shall be determined and expended by the Board of County Commissioners.

SECTION 4. Citation

This Resolution shall be known and may be cited as the Texas County, Oklahoma, "Supplemental Use Tax Resolution".

SECTION 5. Effective Date

This Resolution shall take effect on and after July 1, 2019.

APPROVED, PASSED, AND ADOPTED , this 1st day of April, 2019.


BOARD OF COUNTY COMMISSIONERS
TEXAS COUNTY, OKLAHOMA



Jack Strain, Chairman

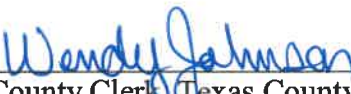


Richard Bryan, Member



Ted Keeling, Member

ATTEST:



County Clerk, Texas County



(S E A L)