

RESOLUTION NO. 185-22-23

A RESOLUTION LEVYING AND ASSESSING A COUNTY SALES TAX OF ONE PERCENT (1%) RENEWING AND EXTENDING THE CURRENT ONE PERCENT (1%) SALES TAX LEVIED BY TEXAS COUNTY RESOLUTION NO. 26-08-09 UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES AND SERVICES TAXABLE UNDER THE OKLAHOMA SALES TAX CODE, INCLUDING BUT NOT LIMITED TO CERTAIN ENUMERATED SALES AND SERVICES LISTED THEREIN; PROVIDING FOR THE EFFECTIVE DATE AND DURATION OF THE SALES TAX; PROVIDING FOR THE PURPOSES OF SUCH ONE PERCENT (1%) SALES TAX TO BE FOR NECESSARY FUNDING OF EXPENSES RELATING TO CAPITAL OUTLAY, MAINTENANCE, AND/OR OPERATIONS OF DESIGNATED COUNTY ENTITIES PROVIDING SERVICES NECESSARY AND/OR ESSENTIAL FOR THE HEALTH, SAFETY, SECURITY, AND WELL-BEING OF THE CITIZENS OF TEXAS COUNTY; PROVIDING FOR THE ALLOCATION THEREOF BETWEEN COUNTY ENTITIES CONSISTING OF THE TEXAS COUNTY SHERIFF'S OFFICE, RURAL EMERGENCY SERVICES FOR AMBULANCE, FIRE PROTECTION, 911, AND LAW ENFORCEMENT AND EMERGENCY SERVICES, MEMORIAL HOSPITAL OF TEXAS COUNTY, AND THE TEXAS COUNTY FREE FAIR, INCLUDING THE PAYMENT OF DEBT SERVICE ON INDEBTEDNESS INCURRED BY OR FOR ANY SUCH COUNTY ENTITIES BY THE COUNTY OR ANY PUBLIC TRUST OF WHICH THE COUNTY IS THE BENEFICIARY; PROVIDING EXEMPTIONS EXEMPTED FROM THE OKLAHOMA SALES TAX CODE INCLUDING BUT NOT LIMITED TO CERTAIN ENUMERATED EXEMPTIONS LISTED THEREIN; PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF TAX; REQUIRING THE FILING OF RETURNS; PROVIDING FOR INTEREST AND PENALTIES FOR FAILURE TO PAY TAX WHEN DUE; PROVIDING FOR TAXPAYER TO KEEP RECORDS; REQUIRING VENDORS TO COLLECT TAX FROM PURCHASER AT TIME OF SALE; ESTABLISHING LIENS; AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO MAKE ADMINISTRATIVE ALLOCATIONS, TECHNICAL CHANGES, AND ADDITIONS EXCEPT TAX RATE; MAKING THE TAX CUMULATIVE; PROVIDING SEVERABILITY OF PROVISIONS; REQUIRING APPROVAL OF RESOLUTION BY MAJORITY OF REGISTERED VOTERS VOTING AT AN ELECTION HELD FOR SUCH PURPOSE AS PROVIDED BY LAW; AND FIXING EFFECTIVE DATE.

IT IS 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 Texas County, Oklahoma Sales Tax Resolution of 2023 and is hereinafter referred to as the "Resolution".

Section 2. Tax Rate – Sales and Services Subject to Tax: There is hereby 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 that are taxable under the Oklahoma Sales Tax Code, Title 68, Oklahoma Statutes, Section 1350 et seq., as amended from time to time.

Section 3. 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 August 1, 2024, and shall terminate on June 30, 2039.

Section 4. Continuation and Expiration of Existing 1% Sales Tax: The current 1% sales tax levied by Resolution No. 26-08-09 and approved by the voters of Texas County at an election called for such purpose on November 4, 2008, shall continue in full force and effect until its expiration and termination date on July 31, 2024, and shall not be affected by this Resolution.

Section 5. Purpose of Revenues: The purpose of the sales tax levied by this Resolution is hereby declared to be to provide necessary funding for expenses relating to capital outlay, maintenance, and/or operations of county entities providing services necessary and/or essential for the health, safety, security, and wellbeing of the citizens of Texas County; said entities being the Sheriff of Texas County, rural emergency services including ambulance and fire services, rural 911 emergency services and law enforcement dispatching, Memorial Hospital of Texas County, and the Texas County Free Fair.

Section 6. Allocation of Sales Tax Revenue: All sales tax revenue received pursuant to this resolution shall be allocated between the above designated county entities as follows:

- (a) Sixty percent (60%) of all sales tax revenues collected shall be set aside for the sole benefit and use of the Sheriff of Texas County for law enforcement purposes and maintenance and operation of the Texas County Detention Center; and
- (b) The remaining forty percent (40%) shall be set aside for distribution to rural Texas County emergency service providers including ambulance and fire services, rural 911 emergency telephone and law enforcement dispatching services, Memorial Hospital of Texas County, the Texas County Free Fair, and the Sheriff of Texas County for law enforcement purposes and maintenance and operations of the Texas County Detention Center.

The County Commissioners of Texas County shall determine, approve, and authorize the manner, method, and amount of distributions made from the forty percent (40%) allocation of sales tax revenue to the rural Texas County emergency service providers including ambulance and fire services, rural 911 emergency telephone and law enforcement services, Memorial Hospital of Texas County, the Texas County Free Fair, and the Sheriff of Texas County for law enforcement purposes and the maintenance and operation of the Texas County Detention Center.

Section 7. 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 designated county sales tax revolving funds. One sales tax revolving fund shall be maintained for the deposit and disbursement of sixty percent (60%) of all sales tax revenue received and allocated for

the use of the Sheriff of Texas County for law enforcement purposes and the maintenance and operation of the Texas County Detention Center. Another sales tax revolving fund shall be maintained for the deposit and disbursal of forty percent (40%) of all sales tax revenue received in accordance with allocations approved and authorized by the Texas County Commissioners to rural Texas County emergency service providers including ambulance and fire services, rural 911 emergency telephone and law enforcement services, Memorial Hospital of Texas County, the Texas County Free Fair, and the Sheriff of Texas County for law enforcement purposes and the maintenance and operation of the Texas County Detention Center.

Section 8. 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 9. 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 10. 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 11. 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 12. 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 13. 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 14. 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 15. 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 16. 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 17. 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 18. 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 19. 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 20. 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 21. 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 22. 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 23. 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 24. 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 25. 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 26. 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 15TH DAY OF MAY, 2023.**



Commissioner, Chairman



Commissioner, Member



Commissioner, Member

ATTEST:



County Clerk

(SEAL)

