

Table 1. Detailed Outline of the Technical Steps for a County to Take Before and After the Election

Before Election			
<i>Board of County Commissioners</i>	<i>District Attorney</i>	<i>Election Board</i>	<i>Oklahoma Tax Commission</i>
<p>Adopt Resolution and sample ballot in open meeting. Include: 1) New Rate; 2) Purpose and allocation; 3) Effective date (must be on the first day of the calendar quarter following passage or later); 4) Duration of tax 68 OS §1370</p> <p>Resolution and Ballot must be published at least (4) four weeks in some newspaper. The Statute is not clear on the schedule of the publication. If your paper is weekly, then it would require 4 weeks, etc. 19 OS §383</p>	<p>Ballot must be submitted to District Attorney for approval. District Attorney must notify Board of County Commissioners in writing whether or not the proposed ballot title complies with applicable laws. 19 OS 388</p>	<p>Resolution and ballot title due 60 days prior to election date; For election Dates see OS 26 §3-101</p>	<p>Helpful Hint: Dave Francis, OTC, Audit Division can provide assistance with all paper work. 405-522-6600</p>
After Election			
<p>Provide documents to OTC. OAC 710:65-18-10: According to Rules for OTC, Sales Tax Election information must be received at least 75 days prior to the effective tax rate. Information should be sent to OTC -Audit Maintenance Division, ATTN: Account Analysis, PO Box 269090, Oklahoma City OK 73126-9060. Information includes: 1) Resolution for sales tax election, 2) Certified Election Results, 3) Minutes of meeting if Use Tax was amended.</p> <p>Approve Sales Tax Agreement and return to OTC. Should be returned prior to the effective date of tax. County use tax must be the same rate as the new sales tax rate. The Use Tax Resolution should be reviewed. If it does not “auto-adjust” then the Board must take action. (Again, this should be filed 75 days prior to effective date of tax)</p> <p>In an open meeting the Board should take action to amend Use Tax to reflect the current sales tax rate. This can be by motion or a new Resolution. It is recommended that the Use Tax Resolution use verbiage that would tie the Use Tax to the current Sales Tax rate. If use tax rate is not amended timely it will delay the collections. Resources: Extension Fact Sheet AGEC-765; 68 OS 1411</p>	<p>Certification of Election results to Board of County Commissioners. If measure fails, another election can not be held for at least 6 months.</p>	<p>OTC must notify vendors at least 60 days prior to effective date of tax. If any information is delayed the effective rate of tax would be delayed to the next quarter.</p> <p>Prior to Effective date OTC will send Bd of County Commissioners the new Sales Tax Agreements reflecting the new rate. This is the agreement outlining the actual collections by OTC of the sale tax.</p>	

Sample Time line for an election date of January 14, 2014.

