

County Sales, Use, and Lodging Tax Summary Report, FY 2010

FY2010

<u>County</u>	<u>Rate</u>	<u>Effective Date</u>	<u>Duration</u>	<u>Earmarked Purpose</u>	<u>% Designated</u>	<u>Fund</u>	<u>Total Sales Tax</u>	<u>Use Tax</u>	<u>Lodging Tax</u>
ADAIR	.5 cent	10/1/1996	Unlimited	Jail Debt	100%	Jail Trust Cash Fund	655,512.96		
	.25 cent	6/1/2001	Unlimited	Fire Departments	100%	Cash			
	.75 cent	Use Tax		911	100%	Cash		51,230.00	
ALFALFA	1.25 cent	10/1/2004	1/1/2009	Health & Well Being	55%	Cash	694,680.76		
				Co. & Library	22.5%	General			
				Fairgrounds Const.	22.5%	Cash			
	2 cent	2/1/2009	2013	EMS	55%	Cash			
				County General	22.5%	General			
				Fairgrounds Const.	22.5%	Cash			
	1.25 cent	Use Tax	1/1/2009	County		General		29,401.00	
	2 cent	Use Tax	<i>renewed with Sales Tax</i>						
ATOKA	1 cent		Unlimited	County Hospital	100%	Cash	2,120,198.50		
	.5 cent		2012	Jail; Debt and M&O	100%	Cash			
	.5 cent		2012	Rural Fire	100%	Cash			
	1.5 cent	Use Tax		General Use		Cash		137,178.48	
BEAVER	1 cent	1/1/2009	6 years	OSU Extension	11%	General	1,182,128.63		
				County Health	15%	General			

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				Free Fair	15%	General			
				General Fund	19%	General			
				Rural Fire	10%	General			
				Courthouse M & O	10%	General			
				Co. Library	10%	General			
				Senior Citizens	6%	General			
				Beaver City Transit Bus	1%	General			
				Rural Economic Dev.	1%	General			
				Jones & Plummer Trail Museu	1%	General			
	1 cent	1/1/2004	2011	Hospital	100%	General			
	2 cent	Use Tax		Courthouse Renovations	100%	Cash		135,537.53	
BECKHAM	.3 cent	4/1/2002	2017	Jail Debt	100%	Cash	1,014,123.27		
	.3 cent	Use Tax		General Purposes	100%	General		106,476.66	
BLAINE	.5 cent	4/1/2005	Unlimited	General Purpose	100%	General	601,470.18		
	.5 cent	Use Tax		General Purpose		General		52,460.74	
	5 cent	Lodging		Fairgrounds		Cash			39,384.71
BRYAN	0.25 cent		4 years	Law enforcement (Sheriff)	33.33%	Cash	925,100.72		

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				Roads and Bridges	33.33%	Cash			
				Jail Debt	16.66%	Cash Trust			
				Jail Maintenance	16.66%	Cash			
	0.25 cent	Use Tax		County General	100%	General Fund		123,737.46	
CADD0	1 cent	1/1/2009	5 years	General Fund	34.0%		2,503,593.87		
				Sheriff	12.0%				
				OSU Extension & 4-H	10.0%				
				Rural & Volunteer Fire	10.0%				
				Free Fair & Livestock Show	7.0%				
				Free Township Fairs	7.0%				
				Sr. Citizen centers	7.0%				
				Courthouse Improvements	9.5%				
				County Health Dept.	1.0%				
				Collection Fee	1.0%				
				Fairgrounds	1.5%				
	.5 cent	1/1/2009	5 years	Ambulance	100%	Cash			
				<i>Ambulance Svc 50%; Ambulance run 40%</i>					
	1.5 cent	Use Tax		Genreal Purpose	100%	Cash		186,294.13	

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CANADIAN	.35 cent	1/1/1997	Unlimited	Juvenile Center	100%		4,519,780.11	-	
				<i>Debt and Operation</i>					
CARTER	.25 cent	10/1/1999	Unlimited	Roads, Bridges & Equip	33.34%	Cash	3,314,761.48		
				General Fund	33.33%	Cash			
				Law Enforcement	33.33%	Cash			
	.25 cent	1/1/2007	12/31/2011	Rural Fire Dept.	100%	Cash			
	.5 cent	Use Tax		Same allocation as sales tax		Cash		199,261.87	
CHEROKEE	1 cent		Unlimited	County Roads	50%		6,572,263.77		
				General Fund	25%				
				Law Enforcement	15%				
				Grant Matching Fund	10%				
	0.25 cent		Unlimited	Rural Fire	100%				
	0.75 cent		Unlimited	Jail Debt	100%				
				<i>Maintenance Thereafter</i>					
	2 cent	Use	Unlimited	Courthouse/Fairground Upkeep		Cash Funds		246,252.44	
CHOCTAW	1 cent	4/1/2009	Unlimited	Hospital	75.0%	Cash Funds	2,074,664.72		
			Unlimited	Fire Depts	35.0%	Cash Funds			

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	1 cent		6/30/2010	Economic Dev	8.0%	General			
				Law	15.0%	General			
				Ambulance	18.0%	General			
				Roads	36.0%	General			
				Libraries	1.0%	General			
				General	18.0%	General			
				Extension	4.0%	General			
	1 cent	Use Tax		General Fund	100%	General		139,098.87	
CIMARRON	2 cent	7/1/2009	2011	County Hospital	100%	Cash	448,380.68	-	
	5 cent	Lodging	Unlimited	General Purpose	100%	Cash			19,540.48
CLEVELAND	.25 cent	4/1/2009	Until debt paid	Jail Debt		Cash	6,361,470.78		
	.25 cent	Use Tax 7/1/09	2 years	Jail Debt	100%	Cash		218,882.87	
				<i>note: a quarter of the .25% use tax can be used for M&O of the</i>					
COAL	1 cent	3/1/2005	2015	General Fund	27%	Cash	1,574,706.04	70,301.42	
				OSU Extension	10%	Cash			

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				County Buildings	12%	Cash			
				Rural Fire Dept.	5%	Cash			
				Senior Citizens center	8%	Cash			
				County Sheriff & Security	20%	Cash			
				Solid Waste & Recycling	5%	Cash			
				EMS	13%	Cash			
	1 cent	Use Tax		Capitol Improvements					
COMANCHE	.125 cent	6/1/2008	12/31/2014	Industrial Development	54%	Cash	3,042,720.38		
				Fairgrounds	15%	Cash			
				Rural Fire	14%	Cash			
				Sheriff	8%	Cash			
				Courthouse Improvement	9%	Cash			
	.125 cent	1/1/2009	12/31/2015	Jail Operations	100%	Cash			
	.25 cent	Use Tax		Courthouse Maintenance	100%	Cash		178,021.92	
COTTON	1 cent		unlimited	General Purpose	100%	General	318,069.47		
	.25 cent	2008	5 year	Extension	0.875%	General			
				Fair Grounds	0.125%	General			
	1.25 cent	Use Tax		General	100%	General		16,856.10	

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CRAIG	1 cent	7/1/2009	5 years	County Road	62.5%	General	2,363,726.39		
				County General	15.0%	General			
				Law Enforcement	10.0%	General			
				Ambulance	12.5%	General			
	1 cent	1/1/2003	20 years	Jail & Judicial	100%				
	2 cent	Use Tax		County General		General		92,174.37	
CREEK	1 cent	1/1/2002	Until paid	Building/Facilities	16.6700%	Cash Fund	4,759,696.60		
				Juvenile Detention center	16.6700%	Cash Fund			
			Unlimited	Jail staffing	33.3300%	Cash Fund			
		1/1/2007	10 years	County Roads	33.0000%	Cash Fund			
	1 cent	Use Tax	Unlimited	Property & Improvements	100%	Cash Fund		257,003.52	
CUSTER	.5 cent	7/1/2007	2012	General Fund	50%	Cash	3,507,062.05		
				Sheriff	30%	Cash			
				Rural Fire	8%	Cash			
				OSU Extension	8%	Cash			
				Fair Board	4%	Cash			
	.5 cents	4/1/2006	6.5 years	Jail	100%	Cash			

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	1 cent	Use Tax	6.5 years	Capital Improvement	100%	Cash		317,549.00	
DELAWARE	.5 cent	4/1/1988	Unlimited	Solid Waste Mgt.	100%	Cash	2,611,355.79		
	.4 cent	5/1/2001	Unlimited	Rural Fire	100%	Cash			
	.9 cent	Use Tax		General Use		Cash		154,920.41	
DEWEY	.5 cent	1998	Unlimited	County General	100%	General	1,177,794.47		
	.5 cent	4/1/2007	Unlimited	County General	100%	General			
	.75 cent	4/1/2009	25 yrs	Public Facilities Bond	100%	Building Fund			
	1 cent	Use Tax		County General	100%	General		106,657.46	
	0.75 cent	Use Tax		Public Facilities Bond	100%	Building Fund			
ELLIS	1 cent		Unlimited	County Fair, OSU Extension	13.00%	General	3,217,150.78	94,735.67	
				General Fund, Courthouse	68.00%	General			
				Restoration & maintenance	2.00%	General			
				Senior Citizens Transportation	1.00%	Cash			
				Fire Departments	16.00%	Cash			
	1 cent	10/1/2005	Oct-10	Hospital	75%	Cash			
				General Fund	25%	General Fund			

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	2 cent	12/1/2009		General Government	100%	General Fund			
GARFIELD	.1 cent		12/31/14	Rural Fire	100%	Cash	2,532,582.42		
	.25 cent	2/1/2002	2017/15 yrs	Jail	100%	Cash			
	1.25 cent	Use Tax		County General	100%	Cash		178,048.36	
Garvin	.5 cent	7/1/2007	7/1/2014	Courthouse	50%		1,326,908.48		
				Commission	25%				
				Sheriff	25%				
	.5 cent	Use Tax		County General	100%	Cash		65,610.18	
GRADY	0.25 cent	5/1/2001	2014	County General Fund	100%	General	1,017,214.93		
	.25 cent	Use Tax		County General Purpose		General		50,748.62	
GRANT	1 cent	5/1/2006	2011	Medford Fire	8%	Cash	-		
				Medford Ambulance	8%	Cash			
				PC Fire	8%	Cash			
				PC Ambulance	8%	Cash			

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				DeerCreek FD	8%	Cash			
				Lamont FD	8%	Cash			
				Wakita FD	8%	Cash			
				Manshester FD	8%	Cash			
				Nash FD	8%	Cash			
				Sheriff	8%	Cash			
				Emergency	8%	Cash			
				Hawley FD	8%	Cash			
	1 cent	Use Tax		County General Use	100%	General		126,118.45	
GREER	1 cent	2/1/1985	Unlimited	County General Use	80%	General	411,981.71		
				Co. Extension Office	15%	Cash			
				Free Fair	5%	Cash			
	.5 cent	7/1/2008	2018/ 10 year	Capitol Improvements	100%	Cash			
	1.5 cent	Use Tax		General Fund	100%	General		20,082.80	
	5 cent	Lodging	Unlimited	Economic Development	50%	Cash			74,937.67
				General Fund	50%	General			
HARMON	1 cent	4/1/1984	Unlimited	County General Use	100%	General	292,676.29		
	1 cent	10/1/1996	25 years/202	Hospital	100%	General			

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	1 cent	Use Tax	Unlimited	County General	2%	General		30,590.07	
HARPER	1 cent		4/30/2013	Hospital	100%	Cash	820,950.93		
	1 cent	7/1/2007	2012	Courthouse	36%	Cash			
				EMS	16%	Cash			
				Health Dept.	14%	Cash			
				Rural Fire	11%	Cash			
				Free Fair	10%	Cash			
				OSU Extension	9%	Cash			
				Rural Development	2%	Cash			
				Senior Citizens	1%	Cash			
				Library	1%	Cash			
	2 cent	Use Tax		General Purpose	100%	General		74,272.24	
HASKELL	1 cent	3/1/1984	Unlimited	County General	100%	General	1,718,875.69		
	.5 cent	7/1/2005	30 years/204	Hospital	100%	General			
	.5 cent	5/1/2006	25 years	Jail Debt	75%	General			
				Jail M&O	25%	General			

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	2 cent	Use Tax		General Fund	100%	General		110,776.82	
HUGHES				No current sales tax				-	
JACKSON	.25 cent	3/1/2007	Unlimited	Jail Debt	100%	Trust	1,312,032.46		
				<i>back to County annually for Jail Operations</i>					
	.25 cent	4/1/2007	Unlimited	Jail maintenance	100%	Cash			
				<i>Surplus monies to be used for Courthouse Operations</i>					
	.5 cent	Use Tax		General Purpose	100%	General		54,649.84	
JEFFERSON	1 cent		Unlimited	County General	100%	General	548,056.69		
	1 cent	7/1/2009	7/1/2015	Hospital	100%	Cash			
	2 cent	Use Tax		Hospital	50%	Cash		43,557.18	
				County General	50%	General			
JOHNSTON	1 cent	4/1/2009	2013	City & Rural Fire Protection	12%	General	754,044.64		
				Ambulance	10%	General			
				General Emergency Service	1%	General			
				Civil Defense	1%	General			
				Sheriff	1%	General			

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				Extension	10%	General			
				Youth Shelter	2%	General			
				Fair	2%	General			
				General Comm. Services	2%	General			
				Senior Citizens	4%	General			
				Courthouse Repair	11%	General			
				Co. Offices	37%	General			
				General Fund	7%	General			
	.25 cent		2011	Jail M & O	100%	Cash			
	1.25 cent	Use Tax		General Use	100%	General		144,808.65	
	5 cent	Lodging		Industrial Authority	100%	Trust			15,076.85
KAY	.667 cent	11/1/2008		Jail Debt	50%	Trust	3,157,667.83	-	
				Jail Maintenance	50%	Trust			
		Use Tax		none					
KINGFISHER	.5 cent	2006	2011	Roads	29%	Cash	1,583,497.55		
				County General	16%	Cash			
				Sheriff	15%	Cash			
				OSU Extension	9%	Cash			
				Fair	10%	Cash			

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				Rural Fire Departments	13%	Cash			
				Museum	5%	Cash			
				Libraries	3%	Cash			
	.25 cent	1/1/2007	2012	Free Fair	100%	Cash			
	.25 cent	4/1/2008	2028	Rural Fire Departments (8)	100%	Cash			
	1 cent	Use Tax		General Fund	100%	General		289,273.84	
KIOWA	.5 cent	1993	Unlimited	County Fair	\$ 10,000	Cash	332,997.88		
				Co. Extension	\$ 25,000	Cash			
				Co. Historical Society	\$ 2,500	Cash			
				Senior Citizens	\$ 25,000	Cash			
				Sheriff	Balance of Collections				
	.5 cent	Use Tax		General Purpose	100%	General		30,335.09	
LATIMER	.5 cent	2008	2013	General Use	100%	Cash	1,354,772.79		
	.75 cent	2008	2013	Hospital	100%	Cash			
	.25 cent	2008	2013	Solid Waste	100%	Cash			
	1.5 cent	Use Tax		General Use	100%	General		197,389.13	
	5 cent	Lodging	Unlimited	Tourism Board	95%	Trust			47,017.12
				County General	5%	Genral			

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LEFLORE	.50 cents	4/1/1993	Unlimited	Solid Waste	100%	Cash	3,878,536.51		
	.50 cent	10/1/2003	17 years	Jail	100%	Trust			
	.25 cent	10/1/2003	Unlimited	Jail Operation	100%	Cash			
	1.25 cent	Use Tax		General	100%	General		307,878.49	
LINCOLN	1 cent	1/1/2009	5 years/2014	County Roads-Bridges	59%	Cash	1,912,292.01		
				County Jail	13%	Cash			
				OSU Extension & 4-H	6%	Cash			
				<i>Capped @ \$120,000</i>					
				Senior Citizen Nutrition	6%	Cash			
				Fire Department	85%	Cash			
				Free Fair	2%	Cash			
				Economic Development	3%	Cash			
				Emergency Management	2%	Cash			
				<i>Capped @25,000</i>					
				Lincoln County Courthouse	1%	Cash			
	1 cent	Use Tax		Courthouse/Elected Off Salaries		Cash		218,409.91	
LOGAN	.75 cent	1/1/2008	unlimited	Hospital	100%	Cash	4,185,057.16		

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				<i>apportioned directly to Hospital</i>					
	.25 cent	10/1/2005	2009/5 years	Fire Departments	100%	Cash			
	.75 cent	4/1/2005	10 years/2015	Jail Debt	100%	Trust			
				<i>Trust budgets backs to Jail Operations</i>					
	1.75 cent	Use Tax		General Purpose	100%	General		234,144.69	
LOVE	1 cent	4/3/2008	2013	County M & O	50%	Cash	1,160,926.69		
				Fire Protection	10%	Cash			
				Ambulance Service	5%	Cash			
				Sr. Citizen center	5%	Cash			
				County Clerk	5%	Cash			
				County Assessor	5%	Cash			
				County Treasurer	5%	Cash			
				County Sheriff	5%	Cash			
				Court Clerk	5%	Cash			
				County Ext. Office	5%	Cash			
	1 cent	4/1/2004	10 years	Hospital	100%	Cash			
	2 cent	Use Tax		General Expenditures	100%	Cash		91,390.55	
	5 cent	Lodging	10/30/2008	General Purposes	100%	General			263,578.70
		<i>Casino/Hotel opened during FY09-10</i>							

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MAJOR	0.25 cent	4/1/2005	7 years/2012	Cooperative Extension	Budgeted	Cash	172,164.06		
				Fairgrounds	50% of remainder	Cash			
				Courthouse	50% of remainder	Cash			
	0.25 cent	Use Tax		General Purpose	100%	General		17,512.77	
MARSHALL	1 cent		10 years	Hospital	100%	Cash	1,690,814.76		
	.5 cent	4/1/2005	Unlimited	Sheriff and jail	100%	Cash			
	1.5 cent	Use Tax	Unlimited	County General Business	100%	General		88,424.99	
	5 cent	Lodging	Unlimited	Courthouse	80%	Cash Fund			68,851.60
			Unlimited	Tourism	20%	Cash Fund			
MAYES	0.625 cent	1/1/1986	Unlimited	County Roads	67%	General	4,296,340.26		
				Ambulance Services	33%				
	0.125 cent	12/1/1997	Unlimited	Jail M&O	100%	Cash Fund			
	0.375 cent	7/1/2002	<i>Until Debt Paid</i>	Public Facility Authority	100%	Cash Fund			
	0.25 cent	1/1/2003	Unlimited	Fire Departments	100%	Cash Fund			
	1.375 cent	Use Tax	Unlimited	General Fund	100%	General		285,229.86	
MCCLAIN	.5 cent	1/1/2007	2012	Sheriff	20%		1,546,266.58		

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FY2010

<u>County</u>	<u>Rate</u>	<u>Effective Date</u>	<u>Duration</u>	<u>Earmarked Purpose</u>	<u>% Designated</u>	<u>Fund</u>	<u>Total Sales Tax</u>	<u>Use Tax</u>	<u>Lodging Tax</u>
				Rural Fire	32%				
				County Fair Facilities	23%				
				4-H & Extension	10%				
				Economic Development	3%				
				County Fair	5%				
				Senior Citizens	7%				
	.5 cent	Use Tax		General Purpose	100%	General		52,579.93	
MCCURTAIN	.5 cent	10/1/1991	unlimited	Solid Waste	100%	Cash	4,232,565.59		
	.5 cent	1/1/2000	unlimited	Jail Operations	100%	Cash			
	.25 cent	1/1/2000	unlimited	Sheriff	50%	Cash			
	.25 cent	2007	unlimited	Rural Fire					
	1.5 cent	Use Tax		General Purpose	100%	Cash		191,981.90	
	3 cent	Lodging		Tourist Authority	100%	Cash			329,513.58
MCINTOSH	1 cent	9/1/2002	Unlimited	Senior Citizens	5%	General	2,398,600.10		
				OSU	4%	General			
				EMS	1%	General			
				Fair Board	4%	General			

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<u>County</u>	<u>Rate</u>	<u>Effective Date</u>	<u>Duration</u>	<u>Earmarked Purpose</u>	<u>% Designated</u>	<u>Fund</u>	<u>Total Sales Tax</u>	<u>Use Tax</u>	<u>Lodging Tax</u>
				Court Clerk	2%	General			
				Roads & Bridges	21%	General			
				County Clerk	5%	General			
				Assessor	3%	General			
				County Treasurer	3%	General			
				County Sheriff	12%	General			
				Library	4%	General			
				Courthouse Imp.	12%	General			
				General Fund	19%	General			
				Collection Fee	1%	General			
	.5 cent		2020	Jail Debt	100%	Cash			
				After debt reduced to .25 for operations					
	1 cent	Use Tax		Highway Cash	100%	Highway		76,053.91	
	.5 cent	Use Tax		Jail Supplies	100%	Cash			
MURRAY	1 cent	7/1/2002	2012	Economic Dev.	2.00%	Cash Fund	2,792,103.75		
				Sulphur Chamber of Commerce	0.25%	Cash Fund			
				Davis Chamber of Commerce	0.25%	Cash Fund			
				Senior Citizens	5.00%	Cash Fund			
				Rural Fire	3.50%	Cash Fund			

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<u>County</u>	<u>Rate</u>	<u>Effective Date</u>	<u>Duration</u>	<u>Earmarked Purpose</u>	<u>% Designated</u>	<u>Fund</u>	<u>Total Sales Tax</u>	<u>Use Tax</u>	<u>Lodging Tax</u>
				Civil Defense	0.50%	Cash Fund			
				OSU Extension	3.00%	Cash Fund			
				Extension Home Economics	0.50%	Cash Fund			
				4-H	0.50%	Cash Fund			
				Fair Board	4.00%	Cash Fund			
				Dist. 1	8.10%	Cash Fund			
				Dist. 2	8.10%	Cash Fund			
				Dist. 3	8.10%	Cash Fund			
				Co. Clerk	5.00%	Cash Fund			
				Court Clerk	5.00%	Cash Fund			
				Co. Assessor	4.00%	Cash Fund			
				Co. Treasurer	5.00%	Cash Fund			
				Co. Sheriff	5.50%	Cash Fund			
				Res. Deputies	1.00%	Cash Fund			
				Gen. Govt.	25.20%	Cash Fund			
				Courthouse Repair	4.50%	Cash Fund			
				Tax Comm.	1.00%	Cash Fund			
	1 cent	11/1/2006	Unlimited	Hospital	100.00%	Cash Fund			
	2 cent	Use Tax		Same Distribution as Sales Tax				129,941.26	

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<u>County</u>	<u>Rate</u>	<u>Effective Date</u>	<u>Duration</u>	<u>Earmarked Purpose</u>	<u>% Designated</u>	<u>Fund</u>	<u>Total Sales Tax</u>	<u>Use Tax</u>	<u>Lodging Tax</u>
MUSKOGEE	.15 cent	4/1/2006	Unlimited	Fire Fighters		Cash	4,484,514.89		
	.5 cent	1/1/2008	10 yrs	Roads and bridges	50%	Cash			
				Sheriff	50%	Cash			
	.65 cent	Use Tax		General Use	100%	Cash		271,496.10	
NOBLE	.25 cent	3/1/2002	Unlimited	Fair	70%	Cash	956,099.58		
				Extension	30%	Cash			
	.25 cent	1/1/2006	12/30/2010	Rural Fire	100%	Cash			
	.75 cent	1/1/2006	12/31/2016	Jail/Sheriff Operations	100%	Cash			
				<i>Ballot allows for Debt reduction</i>					
	1.25 cent	Use Tax		General Purpose		General		165,173.39	
NOWATA	1 cent	7/1/2008	5 years	County Roads and Bridges	100%	Cash Fund	870,387.21		
	1 cent	7/1/2003	Unlimited	Roads and Bridges	45%	Cash Fund			
				County General Officers	35%	Cash Fund			
				County General	15%	Cash Fund			
				<i>Budgeted each year to Extension;4-H;Library;Chairty;Health;County Fair</i>					
				Courthouse Improvements	5%	Cash Fund			
	2 cent	Use Tax		Roads and Bridges	100%	Cash Fund		41,257.47	
OKFUSKEE	1.25 cent	2/1/1993	Unlimited	General Fund	59%	Cash	729,945.82		

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				Courthouse Improvement	6%	Cash			
				OSU Extension	13%	Cash			
				Free Fair	5%	Cash			
				Rural Fire Protection	3%	Cash			
				Senior Citizens	3%	Cash			
				Roads & Bridges	12%	Cash			
	1.25 cent	Use Tax	Unlimited	County General	100%	Cash		31,680.70	
OKLAHOMA				No current Sales Tax			6.48	-	
				<i>Apportionments made on delinquent sales tax that are collected</i>					
OKMULGEE	.5 cent	3/1/2000	Unlimited	Jail Debt,	100%	Cash	2,503,588.98		
				<i>Debt retired 2020</i>					
				<i>Excess of collections over Bond payment goes to Jail M&O</i>					
				<i>Upon retirement of debt to M&O</i>					
				Jail M&O					
	.5 cent	4/1/2005	2011	County roads	100%	Cash			
	1 cent	Use Tax		Courthouse Improvements and Special projects		Cash		101,245.00	
OSAGE	1 cent	7/1/1994	20 years	Jail and Maintenance	100%	Cash	4,568,573.50		

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<u>County</u>	<u>Rate</u>	<u>Effective Date</u>	<u>Duration</u>	<u>Earmarked Purpose</u>	<u>% Designated</u>	<u>Fund</u>	<u>Total Sales Tax</u>	<u>Use Tax</u>	<u>Lodging Tax</u>
	.25 cent	1/1/2007	Unlimited	Health	100%	Cash			
	1.25 cent	Use Tax		Courthouse Improvement	100%	Cash		786,920.89	
	5 cent	Lodging		Tourism	100%	Cash			66,514.46
OTTAWA	.5 cent	10/1/1996	Unlimited	Maintain Jail	100%	General/ Sheriff	2,965,808.27		
	.5 cent	1/1/1999	Unlimited	New Roads and Bridges	100%	Cash			
	.1 cent		Unlimited	All Fire Departments	100%	Cash			
	.25 cent		30 yrs	Courthouse Debt	100%	Trust			
	1.35 cent	Use Tax		General Purpose	100%	General		229,104.42	
PAWNEE	2 cent	1/1/2009	2013	General Fund	28%	Cash Fund	1,165,670.86		
				Sheriff	30%	Cash Fund			
				OSU Extension	5%	Cash Fund			
				City & Rural Fire Dept.	5%	Cash Fund			
				County 911	2%	Cash Fund			
				County Buildings	8%	Cash Fund			
				Juvenile Detention	1%	Cash Fund			
				Economic Development	4%	Cash Fund			
				Emergency Management	2%	Cash Fund			
				Roads & Bridges	10%	Cash Fund			

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<u>County</u>	<u>Rate</u>	<u>Effective Date</u>	<u>Duration</u>	<u>Earmarked Purpose</u>	<u>% Designated</u>	<u>Fund</u>	<u>Total Sales Tax</u>	<u>Use Tax</u>	<u>Lodging Tax</u>
				Free Fair	3%	Cash Fund			
				Senior Citizens	2%	Cash Fund			
	2 cent	Use Tax		General Purpose	50%	General		47,600.39	
				Construction cost of Jail	40%	Cash			
				Jail Operations	10%	Cash			
PAYNE	0.375 cent	1/1/2009	12/31/2013	Roads & Bridges	53%	General	6,437,930.95		
				OSU Extension	7%	General			
				Expo	20%	General			
				Rural Fire	5%	General			
				General	15%	General			
	0.125 cent	1/1/2006	Unlimited	Jail Operations	100%	Cash			
	0.25 cent	4/1/2006	6/1/2021	Jail Debt	100%	Trust			
	.75 cent	Use Tax		Self Insurance Fund	100%	Cash		618,827.86	
PITTSBURG	.75 cent	Jan-06	2025	Jail Debt	100%	Cash	6,413,854.54		
	.25 cent	Jan-09	Unlimited	Fire Department	100%	Cash			
	1 cent	Use Tax		Fire Department	100%	Cash		462,371.31	
PONTOTOC	.6875 cent	4/1/2007	20 yrs	Courthouse and Jail Renovation Debt	100%	Cash	2,873,062.20		

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				<i>After Debt reduces to .125</i>					
	0.6875	Use Tax 4/1/10		Undefined	100%	Cash		16,412.31	
	5 cent	Lodging		Fairgrounds	100%	Cash			214,381.42
POTTAWATOMIE	1 cent		Unlimited	Jail	20.0%	Cash	6,727,339.74		
				Fire Department	7.0%	Cash			
				Capital Improvements	5.0%	Cash			
				Emergency Services	3.5%	Cash			
				OSU Extension Service	2.5%	Cash			
				Economic Development	2.0%	Cash			
				Senior Citizens	2.0%	Cash			
				Soil Conservation Service	1.0%	Cash			
				Co. Fair/Jr. Live Shw/Yth Ed	1.0%	Cash			
				Highway	56.0%	cash			
	1 cent	Use Tax		Capitol Improvement	100%	Cash		722,999.00	
PUSHMATAHA	1 cent	7/1/2006	2011	Sherrif & Jail	50%	General	1,180,771.12		
				General Fund	34%	General			
				Economic Development	3.5%	General			
				County Fair	2%	General			

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<u>County</u>	<u>Rate</u>	<u>Effective Date</u>	<u>Duration</u>	<u>Earmarked Purpose</u>	<u>% Designated</u>	<u>Fund</u>	<u>Total Sales Tax</u>	<u>Use Tax</u>	<u>Lodging Tax</u>
				Emergency Management	1.5%	General			
	.25 cent	7/1/2008	2013	Volunteer Fire Department	100%	General			
	.75 cent	7/1/2008	2013	Hospital	100%	General			
	2 cent	Use Tax		General Use		General		55,352.08	
ROGER MILLS	1.5 cent	12/1/2007	2013	Hospital	60.00%	Cash	1,060,898.50		
				Rural Fire	8.33%	Cash			
				Civil Defense	0.750%	General			
				Senior Citizens	4.25%	Cash			
				Free Fair	1.90%	Cash			
				Extension	1.50%	Cash			
				Economic Development	0.35%	Cash			
				General	22.92%	Cash			
				<i>General Fund budgeted each year to Sheriff, Treas, Clerk, Assessor, Court Clerk, Election Bd, General</i>					
	1.5 cent	Use Tax		General Purpose	100%	General		181,635.58	
ROGERS	1 cent	Nov-08	2013	County Roads & Bridges	100%	General	9,151,156.26		
	.5 cent	5/1/1997	2015	Jail	100%	Cash Fund			
				Will reduce to .33 in 2010 for jail operations					

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	1.5 cent	Use Tax		Rogers County Industrial & Development Authority		Cash Funds		796,279.10	
SEMINOLE	.5 cent	11/1/2005	2010	County General	50%	Cash	2,732,531.81		
				Sheriff	50%	Cash			
	.5 cent	4/1/2007	4/1/2027	Jail Debt	100%	Cash			
				Until paid then reduces					
	.25 cent	1/1/2007	12/31/2011	Rural Fire	100%	Cash			
	1.25 cent	Use Tax		County General	50%	Cash		126,357.69	
				Sheriff	50%	Cash			
SEQUOYAH	.667 cent	1/1/2009	Unlimited	Jail Maintenance/Operation	100%	Cash	2,525,579.06		
	.5 cent		Unlimited	Highways and Roads	100%	Cash			
	.25 cent		Unlimited	Rural Fire	100%	Cash			
	1.417 cent	Use Tax		Designated same as Sales Tax Allocation		Cash		111,578.87	
STEPHENS	0.3 cent	10/1/2005	Unlimited	Jail M&O	100%	Cash	2,542,843.71	-	
	0.25 cent	1/1/2001	2021	Fairgrounds Improvement	100%	Cash			

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TEXAS	1 cent		7/1/2009	Jail Debt Payment	100%	Cash	1,759,691.44		
	1 cent	8/1/2009	7/31/2024	Jail Operations	60%	Cash			
				Rural Fire, EMS, Hospital, Fair, Detention cent	40%	Cash			
				<i>Commission approves expenditures by request</i>					
	1 cent	Use Tax		General Government		General		319,643.14	
TILLMAN	1 cent	4/1/2002	Unlimited	County General Use	63%	General	389,238.26		
				Capital Improvement	20%	General			
				County Ext. Office	12%	Cash			
				Free Fair	5%	Cash			
	1 cent	Use Tax		General Purposes	100%	General		18,174.87	
					100%	General			
TULSA	.25 cent	1/1/2004	Unlimited	Jail M & O	100%		91,133,502.71		
	.167 cent	12/1/2005	2011	Renovation:	100%				
				Juvenile center, Courthouse					
				Phase 3 Expo Square Plan					
				County Roads					
	.025 cent	1/1/2004	2017	Capital Improvements	100%				
				American Airlines					

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	.4 cent	1/1/2004	2017	Economic Development/	100%				
				Education, Health Care and					
				Events Facilities					
	.175 cent	1/1/2004	2017	Capitol Improvements	100%	Cash			
	1.017 cent	Use Tax		Tulsa County Public Facilities Authority	100%	Cash		5,719,522.26	
WAGONER	1 cent	1/1/2007	4/1/2018	Road Improvements	80%	Cash	5,355,476.70		
				County General Fund	10%	Cash			
				Sheriff	10%	Cash			
	.3 cent	7/1/2007	Unlimited	14 Wagoner County Fire Dept.	95% to F.D	Cash			
	1.3 cent	Use Tax		County Commissioners	50%	Cash		666,640.17	
				Economic Development	50%	Cash			
WASHINGTON	.5 cent	2003	Unlimited	Jail; Roads and Bridges	100%	General	4,531,131.76		
				<i>Allocated each year</i>					
	.5 cent	10/1/2009	10 yrs or debt paid	Jail Debt	100%	General			
			after jail debt paid	Jail Maintenance					
								0.89	
WASHITA	.625 cent	10/1/2004	2009	OSU (max 118,190 yr.)	50%	Cash	2,961,103.90		
				Health Dept. (max 31,185 yr.)	13%	Cash			

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				Fair & Jr. Lvst (max 21,510 yr.)	9%	Cash			
				Cap. Maint. (max 35,850 yr.)	15%	Cash			
				Senior Citizens (max 32,265)	14%	Cash			
				<i>"Money over maximum goes to General Fund"</i>		General			
	.50 cent	10/1/2004	2009	Cordell Memorial Hospital		Cash			
	0.375 cent	10/1/2009	20 years	New Justice Center building co	100%	Cash			
	0.1875 cent	10/1/2009	20 years	New Justice Center building ed	100%	Cash			
	0.1875 cent	10/1/2009	20 years	New Justice Center Building M	100%	Cash			
	1.875 cent	Use Tax		General Purposes	60%	General		532,081.85	
		10/1/2009		New Justice Center building co	20%				
		10/1/2009		New Justice Center building ed	10%				
		10/1/2009		New Justice Center Building M	10%				
WOODS	.5 cent	3/1/1992	Unlimited	County General	100%	General	738,314.62		
	.5 cent	Use Tax		General Purposes	100%	General		49,357.17	
WOODWARD	2 cent	6/1/1994	Unlimited	Rural Fire	0.375	Cash	1,283,410.13		
				Fair Board	0.165	Cash			
				Extension	0.165	Cash			

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				Learn Not To Burn	0.12	Cash			
	.825 cent			General Purpose	24%				
				Jail	24%				
				Jail M&O	52%				
				DARE	0.175	Cash			
						General		69,591.76	
	.825 cent	USE	1/1/2010	General Purpose	24%				
				Jail	24%				
				Jail M&O	52%				
Total							269,032,773.16	18,165,145.72	1,138,796.59