

# County Sales, Use, and Lodging Tax Summary Report, FY 2013

AE 14037

Sherri Schieffer, Local Govt. Ext. Spec., and Notie Lansford, Extension Economist

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
ADAIR	.5 cent	10/1/1996	Unlimited	Jail Debt	100.0%	Jail Trust Cash Fund			
	.25 cent	6/1/2001	Unlimited	Fire Departments	100.0%	Cash			
	.75 cent	Use Tax		911	100.0%	Cash			
							663,557.34	77,291.28	
ALFALFA	2 cent	2/1/2013	2017	EMS	55.0%	Cash			
				County General	12.5%	General			
				Roads	22.5%	Hwy Fund			
				Fairgrounds Arena	10.0%	Cash			
	2 cent	Use Tax	<i>renewed with Sales Tax</i>	General		General			
							9,325,631.50	1,162,912.89	
ATOKA	1 cent		Unlimited	County Hospital	100.0%	Cash			
	.5 cent		Unlimited	Jail; Debt and M&O	100.0%	Cash			
	.5 cent		2017	Rural Fire	100.0%	Cash			
	2 cent	Use Tax		General Use		Cash			
							2,086,216.95	163,391.40	
BEAVER	1 cent	4/1/2009	4/1/2015	OSU Extension	11.0%	General			
				County Health	15.0%	General			
				Free Fair	15.0%	General			
				General Fund	19.3%	General			

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
				Rural Fire	10.4%	General			
				Courthouse M & O	10.0%	General			
				Co. Library	10.0%	General			
				Senior Citizens	6.0%	General			
				Beaver City Transit Bus	1.3%	General			
				Rural Economic Dev.	1.0%	General			
				Jones & Plummer Trail Museum	1.0%	General			
	1 cent	2/1/2011	4/1/2017	Hospital	100.0%	cash			
	2 cent	Use Tax		Courthouse Renovations	100.0%	Cash			
					300.0%		3,421,907.78	638,972.03	70,381.02
BECKHAM	.3 cent	4/1/2002	2017	Jail Debt	100.0%	Cash			
	.3 cent	Use Tax		General Purposes	100.0%	General			
							1,970,461.64	174,746.61	
BLAINE	.5 cent	4/1/2005	Unlimited	General Purpose	100.0%	General			
	.25 cent	1/1/2013	12/31/2023	Fire	100.0%	Cash			
	.75 cent	Use Tax		General Purpose		General			
	5 cent	Lodging		Fairgrounds		Cash			
							878,128.83	55,270.57	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
BRYAN	0.25 cent	2010	permanent	Law enforcement (Sheriff)	33.3%	Cash			
				Roads and Bridges	33.3%	Cash			
				Jail Debt	33.3%	Cash Trust			
	.25 cent	10/1/2012	permanent	Rural & Volunteer Fire	90.0%		Divided equally among 18 depart		
				Dispatch	5.0%				
				Rural Fire Chief Assocation	5.0%				
	.5 cent	Use Tax		County General	100.0%	General Fund			
							1,597,318.36	128,435.88	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
CADDO	.5 cent	3/1/2013	2018	General Fund	33.0%				
				Sheriff	11.0%				
				OSU Extension & 4-H	9.0%				
				Rural & Volunteer Fire	12.0%				
				Free Fair & Livestock Show	6.0%				
				Free Township Fairs	6.0%				
				Sr. Citizen centers	11.0%				
				Courthouse Maintenance	9.0%				
				County Health Dept.	1.5%				
				Fairgrounds	1.5%				
	.25 cent	3/1/2013	2018	Ambulance	100.0%	Cash			
				<i>Ambulance Svc 50%; Ambulance run 40%</i>					
	.75 cent	9/1/2011	until paid	New Jail, Courthouse Renovation; \$200,00 to OSU Extension Center	100.0%				
	1.5 cent	Use Tax		Genreal Purpose	100.0%	Cash			
							3,508,535.60	306,960.80	
CANADIAN	.35 cent	1/1/1997	Unlimited	Juvenile Center	100.0%				
				<i>Debt and Operation</i>					
	0.35 cent	Use Tax		General Fund	100.0%				
							7,070,205.01	755,012.73	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
CARTER	.25 cent	10/1/1999	Unlimited	Roads, Bridges & Equip	33.3%	Cash			
				General Fund	33.3%	Cash			
				Law Enforcement	33.3%	Cash			
	.25 cent	1/1/2007	12/31/2011	Rural Fire Dept.	100.0%	Cash			
	.125 cent	4/1/2013	4/1/2018	Highway	100.0%	Cash			
	.125 cent	4/1/2013	4/1/2018	Public Schools	100.0%	cash	Appriated by ADA		
	.75 cent	Use Tax		Same allocation as sales tax;.125 cent Public schools retained by county for administration fee		Cash			
Fire Tax Expired Jan 2012							2,650,069.52	286,983.85	
CHEROKEE	1 cent		Unlimited	County Roads	50.0%	Cash			
				General Fund	25.0%	General			
				Law Enforcement	15.0%	Cash			
				Grant Matching Fund	10.0%	Cash			
	0.25 cent		Unlimited	Rural Fire	100.0%	Cash			
	.5 cent		Unlimited	Jail Debt	100.0%	Cash			
				<i>Maintenance Thereafter</i>					
	1.75 cent	Use	Unlimited	Courthouse/Fairground Upkeep		Cash Funds			
							6,124,423.31	270,385.27	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
CHOCTAW	1 cent	4/1/2009	Unlimited	Hospital	75.0%	Cash Funds			
			Unlimited	Fire Depts	25.0%	Cash Funds			
	1 cent		6/30/2015	Economic Dev	8.0%	Cash Fund			
				Law	15.0%	Cash Fund			
				Ambulance	18.0%	Cash Fund			
				Roads	36.0%	Cash Fund			
				Libraries	1.0%	Cash Fund			
				General	18.0%	Cash Fund			
				Extension	4.0%	Cash Fund			
	2 cent	Use Tax		General Fund	100.0%	General			
							2,287,227.22	128,194.80	
CIMARRON	2 cent	7/1/2011	2015	County Hospital	75.0%	Cash			
				Courthouse Renovation	17.125%	cash			
				Free Fair	2.625%	cash			
				Library	2.625%	Cash			
				Extension	2.625%	cash			
	5 cent	Lodging	Unlimited	Courthouse Renovation	100.0%	Cash			
	2 cent	Use tax	Effective 2012	Courthouse Renovation	100.0%	cash			

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
							429,776.20	10,302.80	20,686.93
CLEVELAND	.25 cent	4/1/2009	Until debt paid	Jail Debt		Cash			
	.25 cent	Use Tax 7/1/09	2 years	Jail Debt	100.0%	Cash			
				<i>note: a quarter of the .25% use tax can be used for M&amp;O of the jail</i>					
							7,344,056.78	338,785.61	
COAL	1 cent	3/1/2005	2015	General Fund	27.0%	Cash			
				OSU Extension	10.0%	Cash			
				County Buildings	14.0%	Cash			
				Rural Fire Dept.	5.0%	Cash			
				Senior Citizens center	8.0%	Cash			
				County Sheriff & Security	20.0%	Cash			
				Solid Waste & Recycling	3.0%	Cash			
				EMS	13.0%	Cash			
	1 cent	4/1/2013	unlimited	Hospital	100.0%	Cash	*collections started 7-1-2013		
	2 cent	Use Tax		General Purpose	100.0%	Cash			
	5 cent	Lodging		Chamber	50.0%	Cash			
				County General	50.0%	Cash			
							721,446.82	103,854.29	3,835.86

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
COMANCHE	.125 cent	6/1/2008	12/31/2014	Industrial Development	54.0%	Cash			
				Fairgrounds	15.0%	Cash			
				Rural Fire	14.0%	Cash			
				Sheriff	8.0%	Cash			
				Courthouse Improvement	9.0%	Cash			
	.125 cent	1/1/2009	12/31/2015	Jail Operations	100.0%	Cash			
	.25 cent	Use Tax		Courthouse Maintenance	100.0%	Cash			
							3,106,354.54	190,025.51	
COTTON	1 cent		unlimited	General Purpose	100.0%	General			
	.25 cent	Apr-13	2018	Extension	90.0%	General			
				Fair Grounds	10.0%	General			
	1.25 cent	Use Tax		General	100.0%	General			
	5 cent	Lodging Tax Jan 2011	unlimited	General Purpose	100.0%	Geneal			
							365,453.96	27,564.14	2,361.33
CRAIG	1 cent	7/1/2009	6/1/2013	County Road	62.5%	General			
				County General	15.0%	General			
				Law Enforcement	10.0%	General			
				Ambulance	12.5%	General			
	1 cent	1/1/2003	20 years	Jail & Judicial	100.0%				
	2 cent	Use Tax		County General		General			



County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
							2,621,413.48	124,686.49	
CREEK	1 cent	1/1/2002	Until paid	Building/Facilities	16.7%	Cash Fund			
				Juvenile Detention center	16.7%	Cash Fund			
			Unlimited	Jail staffing	33.3%	Cash Fund			
		1/1/2007	10 years	County Roads	33.3%	Cash Fund			
	1 cent	Use Tax	Unlimited	Property & Improvements	100.0%	Cash Fund			
							5,381,661.21	316,964.75	
CUSTER	.5 cent	7/1/2012	6/1/2017	General Fund	50.0%	Cash			
				Sheriff	30.0%	Cash			
				Rural Fire	8.0%	Cash			
				OSU Extension	8.0%	Cash			
				Fair Board	4.0%	Cash			
	.5 cents	10/1/2012	until paid	Judgement	100.0%	Cash			
	1 cent	Use Tax		Capital Improvement	100.0%	Cash			
							4,723,710.05	561,106.36	
DELAWARE	.5 cent	4/1/1988	Unlimited	Solid Waste Mgt.	100.0%	Cash			
	.4 cent	5/1/2001	Unlimited	Rural Fire	100.0%	Cash			
	.5 cent		debt paid	Judgement	100.0%	Cash			
	1.4 cent	Use Tax		General Use		Cash			
							4,005,066.02	263,875.95	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
DEWEY	.5 cent	1998	Unlimited	County General	100.0%	General			
	.5 cent	4/1/2007	Unlimited	County General	100.0%	General			
	.75 cent	4/1/2009	25 yrs	Public Facilities Bond	100.0%	Building Fund			
	1 cent	Use Tax		County General	100.0%	General			
	0.75 cent	Use Tax		Public Facilities Bond	100.0%	Building Fund			
							3,148,775.79	399,521.88	
ELLIS	1 cent	2013	Unlimited	Fair	5.0%	Cash			
				Extension	8.0%				
				General Fund, Courthouse	64.0%	Cash			
				Restoration & maintenance	6.0%	General			
				Senior Citizens Transportation	1.0%	Cash			
				<i>Above percentages are subject to change by Ellis County Commissioners</i>					
				Fire Departments	16.0%	Cash			
	1 cent	10/1/2010	10/1/2015	Hospital	50.0%	Cash			
				General Fund	25.0%	General Fund			
				EMS	25.0%	CASH			
	2 cent	Use Tax		General Government	100.0%	General Fund			
							6,965,756.54	1,039,384.46	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
GARFIELD	.1 cent		12/31/14	Rural Fire	100.0%	Cash			
	.25 cent	2/1/2002	2017	Jail	100.0%	Cash			
	.35 cent	Use Tax		County General	100.0%	Cash			
							3,754,387.15	301,055.58	
Garvin	.5 cent	7/1/2007	7/1/2014	Courthouse	50.0%	Cash Fund			
				Commission	25.0%	Cash Fund			
				Sheriff	25.0%	Cash Fund			
	.25 cent	Jul-12	unlimited	EMS	4.0%	Cash Fund			
				Rural Fire	96.0%	Cash			
	.75 cent	Use Tax		County General	100.0%	Cash Fund			
							2,830,658.39	269,866.57	
GRADY	0.25 cent	5/1/2001	2014	County Fairgrounds	100.0%	Cash			
	0.125 cent	1/1/2011	2015	Senior Citizens	100.0%	Cash			
	0.375 cent	Use Tax		County General Purpose		General			
							2,615,774.81	283,514.94	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
GRANT	1 cent	12/1/2010	1/1/2021	Medford Fire	8.3%	Cash			
				Medford Ambulance	8.3%	Cash			
				PC Fire	8.3%	Cash			
				PC Ambulance	8.3%	Cash			
				DeerCreek FD	8.3%	Cash			
				Lamont FD	8.3%	Cash			
				Wakita FD	8.3%	Cash			
				Manshester FD	8.3%	Cash			
				Nash FD	8.3%	Cash			
				Sheriff	8.3%	Cash			
				Emergency	8.3%	Cash			
				Hawley FD	8.3%	Cash			
	.25 cent	7/1/2010	7/1/2021	Fairgrounds	100.0%	Cash			
	1.25 cent	Use Tax		General Use	100.0%	General			
							4,673,701.65	590,730.31	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
GREER	1 cent	2/1/1985	Unlimited	County General Use	80.0%	General			
				Co. Extension Office	15.0%	Cash			
				Free Fair	5.0%	Cash			
	.5 cent	7/1/2008	2018/ 10 years	Capitol Improvements	100.0%	Cash			
	1.5 cent	Use Tax		General Fund	100.0%	General			
	5 cent	Lodging	Unlimited	Economic Development	50.0%	Cash			
				General Fund	50.0%	General			
							425,987.73	32,629.35	65,560.81
HARMON	1 cent	4/1/1984	Unlimited	County General Use	100.0%	General			
	1 cent	10/1/1996	25 years/2021	Hospital	100.0%	General			
	2 cent	Use Tax	Unlimited	County General	100.0%	General			
							266,799.27	<u>29,002.67</u>	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
HARPER	1 cent	2012	2017	Hospital	100.0%	Cash			
	1 cent	11/1/2012	10/1/2017	Courthouse	36.0%	Cash			
				EMS	16.0%	Cash			
				Health Dept.	14.0%	Cash			
				Rural Fire	11.0%	Cash			
				Free Fair	10.0%	Cash			
				OSU Extension	9.0%	Cash			
				Rural Development	2.0%	Cash			
				Senior Citizens	1.0%	Cash			
				Library	1.0%	Cash			
	2 cent	Use Tax		General Purpose	100.0%	General			
							1,215,154.25	133,499.24	
HASKELL	1 cent	3/1/1984	Unlimited	County General	100.0%	General			
	.5 cent	5/1/2006	25 years	Jail Debt	75.0%	General			
				Jail M&O	25.0%	General			
	.25 cent	9/1/2011	unlimited	Fire Departments	100.0%	Cash			
	1.75 cent	Use Tax		General Fund	100.0%	General			
							1,507,272.79	72,689.99	
HUGHES	.25 cent	1/1/2011	unlimited	Fire Departments	100.0%	cash			
	.25 cent	Use Tax - 2-2012		Fire Departments					

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							262,275.71	16,517.17	
JACKSON	.5 cent	3/1/2007	Unlimited	Jail Debt	100.0%	Trust			
				<i>Surplus monies above debt paid back to County annually for Jail Operations</i>					
	.5 cent	Use Tax		General Purpose	100.0%	General			
							1,417,117.27	56,032.18	
JEFFERSON	1 cent		Unlimited	County General	100.0%	General			
	1 cent	7/1/2009	7/1/2015	Hospital	100.0%	Cash			
	2 cent	Use Tax		Hospital	50.0%	Cash			
				County General	50.0%	General			
	5 cent	Lodging tax		General	10000.0%	General			
							598,102.50	82,551.06	3,015.74

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
JOHNSTON	1 cent	4/1/2009	12/31/2014	City & Rural Fire Protection	12.0%	General			
				Ambulance	10.0%	General			
				General Emergency Service	1.0%	General			
				Civil Defense	1.0%	General			
				Sheriff Reserves	1.0%	General			
				Extension	10.0%	General			
				Youth Shelter	2.0%	General			
				Fair	2.0%	General			
				General Comm. Services	2.0%	General			
				Senior Citizens	4.0%	General			
				Courthouse Repair	11.0%	General			
				Co. Offices	37.0%	General			
				General Fund	7.0%	General			
	.25 cent	Apr-13	5 year	Fire Departments	100.0%	Cash			
	.25 cent	4/1/2013	4/1/2023	Jail M & O	100.0%	Cash			
	1.5 cent	Use Tax		General Use	100.0%	General			
	5 cent	Lodging		Industrial Authority	100.0%	Trust			
							1,103,973.89	124,882.84	12,438.68



County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
KAY	.667 cent	11/1/2008	20 years	Jail Debt	50.0%	Trust			
				Jail Maintenance	50.0%	Trust			
	.6667 cent	Use Tax 11-1-2012		General Use	100.0%	General			
							4,320,621.69	417,920.29	
KINGFISHER	.5 cent	2011	2016	Roads	29.0%	Cash			
				County General	16.0%	Cash			
				Sheriff	15.0%	Cash			
				OSU Extension	9.0%	Cash			
				Fair	10.0%	Cash			
				Rural Fire Departments	13.0%	Cash			
				Museum	5.0%	Cash			
				Libraries	3.0%	Cash			
	.25 cent	4/1/2008	2018	Rural Fire Departments (8)	100.0%	Cash			
	.75 Cent	Use Tax		General Fund	100.0%	General			
							2,040,233.34	270,084.58	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
KIOWA	.5 cent	1993	Unlimited	County Fair	\$ 10,000.00	Cash			
				Co. Extension	\$ 25,000.00	Cash			
				Co. Historical Society	\$ 2,500.00	Cash			
				Senior Citizens	\$ 25,000.00	Cash			
				Sheriff	Balance of Collect	Cash			
	.5 cent	Use Tax		General Purpose	100.0%	General			
							341,647.52	41,660.00	
LATIMER	.5 cent	2013	2018	General Use	100.0%	Cash			
	.75 cent	213	2018	Hospital	100.0%	Cash			
	.25 cent	2013	2018	Solid Waste	100.0%	Cash			
	1.5 cent	Use Tax		General Use	100.0%	General			
	5 cent	Lodging	Unlimited	Tourism Board	95.0%	Trust			
				County General	5.0%	Genral			
							1,067,372.04	103,187.62	50,498.31
LEFLORE	.50 cents	4/1/1993	Unlimited	Solid Waste	100.0%	Cash			
	.50 cent	10/1/2003	17 years	Jail	100.0%	Trust			
	.25 cent	10/1/2003	Unlimited	Jail Operation	100.0%	Cash			
	0.25 cent	4/1/2011	Unlimited	Fire Fighters	100.0%	Cash			
	1.5 cent	Use Tax		General	100.0%	General			
							4,851,621.40	330,775.13	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
LINCOLN	1 cent	1/1/2009	5 years/2014	County Roads-Bridges	59.0%	Cash			
				County Jail	13.0%	Cash			
				OSU Extension & 4-H <i>Capped @ \$120,000</i>	6.0%	Cash			
				Senior Citizen Nutrition	6.0%	Cash			
				Fire Department	8.5%	Cash			
				Free Fair	2.0%	Cash			
				Economic Development	2.5%	Cash			
				Emergency Management <i>Capped @25,000 excess to courthouse improvemen</i>	2.0%	Cash			
				<i>Capitol Improvement</i>	1.0%	cash			
				<i>Capital Outlay (excess)</i>					
	1 cent	Use Tax		Courthouse/Elected Off Salaries		Cash			
							2,515,499.68	701,967.69	
LOGAN									
	.25 cent	2010	2015	Fire Departments	100.0%	Cash			
	.75 cent	4/1/2005	10 years/2015	Jail Debt <i>Trust budgets backs to Jail Operations</i>	100.0%	Trust			
	1 cent	Use Tax		General Purpose	100.0%	General			
							3,861,483.72	176,552.20	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
LOVE	1 cent	4/1/2013	4/1/2018	County M & O	50.0%	Cash			
				Fire Protection	10.0%	Cash			
				Ambulance Service	5.0%	Cash			
				Sr. Citizen center	5.0%	Cash			
				County Clerk	5.0%	Cash			
				County Assessor	5.0%	Cash			
				County Treasurer	5.0%	Cash			
				County Sheriff	5.0%	Cash			
				Court Clerk	5.0%	Cash			
				County Ext. Office	5.0%	Cash			
	1 cent	4/1/2004	10 years	Hospital	100.0%	Cash			
	2 cent	Use Tax		General Expenditures	100.0%	Cash			
	5 cent	Lodging	10/30/2008	General Purposes	100.0%	General			
							2,151,586.88	168,463.17	395,104.72
MAJOR	0.25 cent	4/1/2012	4/1/2019	Cooperative Extension	Budgeted each yr	Cash			
				Fairgrounds	50% of remainder	Cash			
				Courthouse	50% of remainder	Cash			
	0.25 cent	Use Tax		General Purpose	100.0%	General			
							279,176.88	31,073.26	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MARSHALL	1 cent		10 years	Hospital	100.0%	Cash			
	.5 cent	4/1/2005	Unlimited	Sheriff and jail	100.0%	Cash			
	1.5 cent	Use Tax	Unlimited	County General Business	100.0%	General			
	5 cent	Lodging	Unlimited	Courthouse	80.0%	Cash Fund			
			Unlimited	Tourism	20.0%	Cash Fund			
							2,868,820.05	209,899.87	119,553.87
MAYES	0.625 cent	1/1/1986	Unlimited	County Roads	67.0%	General			
				Ambulance Services	33.0%	General			
	0.125 cent	12/1/1997	Unlimited	Jail M&O	100.0%	Cash Fund			
	0.375 cent	7/1/2002	<i>Until Debt Paid</i>	Public Facility Authority	100.0%	Cash Fund			
	0.25 cent	1/1/2003	Unlimited	Fire Departments	100.0%	Cash Fund			
	1.375 cent	Use Tax	Unlimited	General Fund	100.0%	General			
							5,011,203.36	609,392.60	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
McClain									
	.5 cent	1/1/2012	12/1/2020	Rural Fire	32.0%	Cash			
				Law Enforcement	25.0%	Cash			
				4-H Extension	10.0%	Cash			
				Senior Citizens	8.0%	Cash			
				Free Fair	4.0%	Cash			
				Emergency Management	2.0%	Cash			
				Economic Development	7.0%	Cash			
				Community center;Expo;County Buildings	12.0%	Cash			
	.5 cent	Use Tax		General Purpose	0.0%	General			
							1,902,467.31	77,725.39	
MCCURTAIN	.5 cent	10/1/1991	unlimited	Solid Waste	100.0%	Cash			
	.5 cent	1/1/2000	unlimited	Jail Operations	100.0%	Cash			
	.25 cent	1/1/2000	unlimited	Sheriff	100.0%	Cash			
	.25 cent	2007	unlimited	Rural Fire	100.0%	cash			
	1.5 cent	Use Tax		General Purpose	100.0%	Cash			
	3 cent	Lodging	Voted 6-2012	Tourist Authority	100.0%	Cash			
							4,280,226.23	259,517.36	530,920.82

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MCINTOSH	1 cent	1/1/2012	Unlimited	Senior Citizens	5.0%	General			
				OSU	3.5%	General			
				EMS	0.5%	General			
				Fair Board	2.0%	General			
				Court Clerk	2.0%	General			
				Roads & Bridges	23.0%	General			
				County Clerk	5.0%	General			
				Assessor	2.5%	General			
				County Treasurer	2.5%	General			
				County Sheriff	12.0%	General			
				Library	5.0%	General			
				Courthouse Imp.	7.0%	General			
				General Fund	19.0%	General			
				Rural Fire	10.0%	General			
				Collection Fee	1.0%	General			
	.5 cent		2026	Jail Debt	100.0%				
	.5 cent		unlimited	Jail Operations	100.0%				
	2 cent	Use Tax		Highway Cash	50.0%	Highway			
				Jail operations	50.0%	Cash			
							3,406,053.23	152,704.87	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MURRAY	1 cent	7/1/2002	2012	Economic Dev.	2.0%	Cash Fund			
				Sulphur Chamber of Commerce	0.25%	Cash Fund			
				Davis Chamber of Commerce	0.25%	Cash Fund			
				Senior Citizens	4.0%	Cash Fund			
				Rural Fire	3.5%	Cash Fund			
				Civil Defense	0.25%	Cash Fund			
				OSU Extension	3.0%	Cash Fund			
				Extension Home Economics	0.25%	Cash Fund			
				4-H	0.25%	Cash Fund			
				Fair Board	3.0%	Cash Fund			
				Roads & Bridges	21.0%	Cash Fund			
				Co. Clerk	4.0%	Cash Fund			
				Court Clerk	4.0%	Cash Fund			
				Co. Assessor	3.5%	Cash Fund			
				Co. Treasurer	4.0%	Cash Fund			
				Co. Sheriff	5.0%	Cash Fund			
				Res. Deputies	0.25%	Cash Fund			
				Gen. Govt.	26.0%	Cash Fund			
				911	5.25%	Cash Fund			
				Courthouse Repair	4.0%	Cash Fund			



County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
				EMS	5.25%	Cash Fund			
				Tax Comm.	1.0%	Cash Fund			
	1 cent	11/1/2006	Unlimited	Hospital	100.0%	Cash Fund			
	2 cent	Use Tax		Same Distribution as Sales Tax					
							3,247,009.18	146,314.45	
MUSKOGEE	.15 cent	4/1/2006	Unlimited	Fire Fighters	100.0%	Cash			
	.5 cent	1/1/2008	10 yrs	Roads and bridges	50.0%	Cash			
				Sheriff	50.0%	Cash			
	.65 cent	Use Tax		General Use	100.0%	Cash			
							4,752,214.97	366,091.40	
NOBLE	.25 cent	10/1/2012	Unlimited	Fair	70.0%	Cash			
				Extension	30.0%	Cash			
	.25 cent	1/1/2011	12/31/2015	Rural Fire	100.0%	Cash			
	.75 cent	1/1/2006	12/31/2016	Jail/Sheriff Operations	100.0%	Cash			
				<i>Ballot allows for Debt reduction</i>					
	.25 cent	10/1/2012	6/1/2017	Ambulance	100.0%	Cash Fund			
	1.5 cent	Use Tax		General Purpose		General			
							3,455,780.83	190,956.53	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
NOWATA	1 cent	5/1/2013	5/1/2018	County Roads and Bridges	100.0%	Cash Fund			
	1 cent	7/1/2003	Unlimited	Roads and Bridges	45.0%	Cash Fund			
				County General Officers	35.0%	Cash Fund			
				County General	15.0%	Cash Fund			
				<i>Budgeted each year to Extension;4-H;Library;Chairty;Health;County Fair</i>					
				Courthouse Improvements	5.0%	Cash Fund			
	2 cent	Use Tax		Roads and Bridges	100.0%	Cash Fund			
							951,485.06	58,426.00	
OKFUSKEE	1.25 cent	2/1/1993	Unlimited	General Fund	59.0%	General			
				Courthouse Improvement	6.0%	General			
				OSU Extension	12.5%	General			
				Free Fair	4.5%	General			
				Rural Fire Protection	3.0%	General			
				Senior Citizens	3.0%	General			
				Roads & Bridges	12.0%	General			
	1.25 cent	Use Tax	Unlimited	County General	100.0%	Cash			
							880,244.63	48,757.12	
OKLAHOMA				No current Sales Tax					
				<i>Apportionments made on delinquent sales tax that are collected</i>			2,761.73		

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
OKMULGEE	.5 cent	3/1/2000	Unlimited	Jail Debt,	100.0%	Cash			
			Debt retired 2020	Excess of collections over Bond payment goes to Jail M&O					
			Upon retirement of debt to M&O	Jail M&O					
	.5 cent	4/1/2011	unlimited	County roads	100.0%	Cash			
	.25 cent	4/1/2011	unlimited	Sheriff	100.0%	Cash			
	1.25 cent	Use Tax		Courthouse Improvements and Special projects		Cash			
							3,295,651.20	166,828.14	
OSAGE	1 cent	7/1/1994	Unlimited	Jail and Maintenance	100.0%	Cash			
	.25 cent	1/1/2007	Unlimited	Health	100.0%	Cash			
	1.25 cent	Use Tax		County Buildings/Roads/Nutrition/Public Works/Fairgrounds		Cash			
	5 cent	Lodging		Tourism	100.0%	Cash			
							5,806,981.73	1,041,240.35	73,823.11
OTTAWA	.5 cent	10/1/1996	Unlimited	Maintain Jail	100.0%	General/ Sheriff			
	.5 cent	1/1/1999	Unlimited	New Roads and Bridges	100.0%	Cash			
	.1 cent		Unlimited	All Fire Departments	100.0%	Cash			
	.25 cent		30 yrs	Courthouse Debt	100.0%	Trust			
	1.35 cent	Use Tax		General Purpose	100.0%	General			
							3,107,268.46	221,857.81	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
PAWNEE	1 cent	7/29/2008	2/1/2014	General Fund	28.0%	Cash Fund			
				Sheriff	30.0%	Cash Fund			
				OSU Extension	5.0%	Cash Fund			
				City & Rural Fire Dept.	5.0%	Cash Fund			
				County 911	2.0%	Cash Fund			
				County Buildings	8.0%	Cash Fund			
				Juvenile Detention	1.0%	Cash Fund			
				Economic Development	4.0%	Cash Fund			
				Emergency Management	2.0%	Cash Fund			
				Roads & Bridges	10.0%	Cash Fund			
				Free Fair	3.0%	Cash Fund			
				Senior Citizens	2.0%	Cash Fund			
	1 cent	10/13/2009		Jail Operations*	20.0%	Cash			
			until paid	Construction cost of Jail	80.0%	Cash			
	2 cent	Use Tax		General Purpose	100.0%	General			
							3,310,493.58	174,530.66	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
PAYNE	0.375 cent		12/31/2018	Roads & Bridges	53.0%	General			
				OSU Extension	7.0%	General			
				Expo	20.0%	General			
				Rural Fire	5.0%	General			
				General	15.0%	General			
	0.125 cent	1/1/2006	Unlimited	Jail Operations	100.0%	Cash			
	0.25 cent	4/1/2006	6/1/2021	Jail Debt	100.0%	Trust			
	.0625 Cent	5/1/2013	5/1/2018	Fire Department	100.0%	General			
	.813 cent	Use Tax		Self Insurance Fund	100.0%	Cash			
							8,925,515.83	604,966.64	
PITTSBURG	.75 cent	Jan-06	2025	Jail Debt	32.0%	Cash			
				Courthouse Debt	31.3%	Cash			
				Animal Shelter debt	3.3%	Cash			
			unlimited	Jail Maintenance	25.0%	Cash			
			unlimited	Animal Shelter Operations	8.3%	Cash			
	.25 cent	Jan-09	Unlimited	Fire Department	100.0%	Cash			
	1 cent	Use Tax		Distributed to all ST accounts	100.0%	Cash			
							6,882,463.72	716,377.13	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
PONTOTOC	.6875 cent	4/1/2007	20 yrs	Courthouse and Jail Renovation Debt <i>After Debt reduces to .125</i>	100.0%	Cash			
	0.1875 cent	4/1/2013	permanent	Fire Department	80.5%	Cash			
				Nutrition	5.75%				
				call-A-Ride transportation	5.75%				
				Emergency Management	3.0%				
				Administration	5.0%				
	.875 cent	Use Tax 4/1/10		Undefined	100.0%	Cash			
	5 cent	Lodging		Fairgrounds	100.0%	Cash			
4-1-13	.875						3,337,855.10	188,936.92	241,663.50
POTTAWATOMIE	1 cent		Unlimited	Jail	20.0%	Cash			
				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			

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
	1 cent	Use Tax		Capitol Improvement	100.0%	Cash			
							7,634,023.85	971,129.36	
PUSHMATAHA	1 cent	7/1/2011	2016	Sherrif & Jail	50.0%	General			
				General Fund	34.0%	General			
				Economic Development	3.5%	General			
				County Fair	2.0%	General			
				Emergency Management	1.5%	General			
				OSU Extension Service	9.0%	General			
	.25 cent	6/1/2012	6/1/2018	Volunteer Fire Department	100.0%	General			
	.75 cent	6/1/2012	6/1/2018	Hospital	100.0%	General			
	2 cent	Use Tax		General Use		General			
							1,148,065.39	66,448.43	
ROGER MILLS	1.5 cent	5/1/2013	5/1/2019	Hospital	60.0%	Cash			
				Rural Fire	8.3%	Cash			
				Emergency Mgment	0.8%	Cash			
				Senior Citizens	4.3%	Cash			
				Free Fair	1.9%	Cash			
				Extension	1.5%	Cash			
				Economic Development	0.4%	Cash			
				General	22.9%	General			

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
				<i>General Fund budgeted each year to Sheriff, Treas, Clerk, Assessor, Court Clerk, Election Bd, General</i>					
	1.5 cent	Use Tax		Roads and Bridges	100.0%	Hwy			
							6,729,245.23	886,776.10	
ROGERS	1 cent	Nov-08	2013	County Roads & Bridges	100.0%	General			
	.5 cent	5/1/1997	2015	Jail	100.0%	Cash Fund			
				Will reduce to .33 in 2010 for jail operations					
	.333 cent	Oct-12	until debt paid	Courthouse Construction Debt	100.0%	Trust			
	1.833 cent	Use Tax		Rogers County Industrial & Development Authority		Cash Funds			
							11,626,541.63	1,010,248.68	



County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
SEMINOLE	.5 cent	11/1/2005	2015	County General	20.0%	Cash			
				Sheriff	20.0%	Cash			
				Highway #1	20.0%	Cash			
				Highway #2	20.0%	Cash			
				Highway #3	20.0%	Cash			
	.5 cent	4/1/2007	4/1/2027	Jail Debt	100.0%	Cash			
				Until paid then reduces					
	0.25 Cent	1/1/2012	12/31/2016	Fire Departments	14.33%	Cash			
				Ambulance	43.34%	Cash			
				E-911	30.83%	Cash			
				City Police	11.50%				
	1.25 Cent								
							3,447,774.42	309,305.13	
SEQUOYAH	.667 cent	1/1/2009	Unlimited	Jail Maintenance/Operation	100.0%	Cash			
	.5 cent		Unlimited	Highways and Roads	100.0%	Cash			
	.25 cent		Unlimited	Rural Fire	100.0%	Cash			
	1.417 cent	Use Tax		Designated same as Sales Tax Allocation		Cash			
							3,492,989.77	199,284.20	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
STEPHENS	0.3 cent	10/1/2005	Unlimited	Jail M&O	100.0%	Cash			
	0.25 cent	1/1/2001	12/31/2020	Fairgrounds Improvement	100.0%	Cash			
	.15 cent	4/1/2013	3/1/2020	Fire	92.0%	Cash			
No Use tax				Nutrition Sites	8.0%	Cash			
				<i>Allocation monthly per meals served</i>			3,594,653.65		
TEXAS	1 cent	8/1/2009	7/31/2024	Jail Operations	60.0%	Cash			
				Rural Fire, EMS, Hospital, Fair, Detention cent	40.0%	Cash			
				<i>Commission approves expenditures by request</i>					
	1 cent	Use Tax		General Government		General			
							2,292,614.08	427,203.96	
TILLMAN	1 cent	1/1/2013	Unlimited	County General Use	63.0%	General			
				Capital Improvement	20.0%	General			
				County Ext. Office	12.0%	Cash			
				Free Fair	5.0%	Cash			
	.5 cent	1/1/2011	debt paid	Jail Debt	100.0%	Cash			
	1.5 cent	Use Tax		General Purposes	67.0%	General			
				LEC Board	33.0%	Cash			
							555,014.58	123,881.05	

County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
TULSA	.25 cent	1/1/2004	Unlimited	Jail M & O	100.0%				
	.6 cent	11/1/2011	12/1/2016	Vision 2025					
	.85 cent	Use Tax		Tulsa County Public Facilities Authority	100.0%	Cash			
							84,570,484.36	6,220,477.40	
WAGONER	1 cent	1/1/2007	4/1/2018	Road Improvements	80.0%	Cash			
				County General Fund	10.0%	Cash			
				Sheriff	10.0%	Cash			
	.3 cent	7/1/2007	Unlimited	14 Wagoner County Fire Depts.	95% to F.D	Cash			
	1.3 cent	Use Tax		County Commissioners	50.0%	Cash			
				Economic Development	50.0%	Cash			
							6,169,964.20	976,137.39	
WASHINGTON	.5 cent	2003	Unlimited	Jail; Roads and Bridges	100.0%	General			
				<i>Allocated each year</i>					
	.5 cent	10/1/2009	10 yrs or debt paid	Jail Debt	100.0%	General			
			after jail debt paid	Jail Maintenance					
No Use Tax							6,134,919.09	30.37	



County	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
WOODWARD	.2 cent	6/1/1994	unlimited	Fire Department	37.5%	cash			
				Fair Board	16.5%	cash			
				Extension	16.5%	cash			
				Learn not to burn	12.0%	cash			
				DARE	17.5%	cash			
	.625 cent	2/1/2010	10 yr	Jail Debt	68.0%	cash			
				Jail Maintenance	32.0%	cash			
	.825 cent	USE	1/1/2010	General Purpose	100.0%	General			
							4,010,391.69	384,414.74	
State Total							336,061,032.89	29,863,369.40	1,589,844.70