### County Sales, Use & Lodging Tax Summary Report Jean Hinkle, Director **Oklahoma Cooperative Extension Service**



## COUNTY TRAINING PROGRAM OSU Extension

|         | Rate      | Effective Date | Duration                       | Earmarked Purpose         | % Designated | Fund           | Sales Tax    | Use Tax    | Lodging Tax |
|---------|-----------|----------------|--------------------------------|---------------------------|--------------|----------------|--------------|------------|-------------|
| ADAIR   | 1.75 cent |                |                                |                           |              |                | 2,692,906.20 | 779,661.69 | -           |
|         | 1 cent    | 10/1/1996      | Unlimited                      | Jail M&O                  | 100.0%       | Cash           |              |            |             |
|         | 0.25 cent | 6/1/2001       | Unlimited                      | Fire Departments          | 100.0%       | Cash           |              |            |             |
|         | 0.5 cent  | 7/1/2014       | Reduces to 0.2 after debt paid | Courthouse Maintenance    | 100.0%       | Cash           |              |            |             |
|         | 1.75 cent | Use Tax        |                                | General Purpose           | 100.0%       | Cash           |              |            |             |
| ALFALFA | 2 cent    |                |                                |                           |              |                | 1,005,904.92 | 330,476.13 | -           |
|         | 2 cent    | 1/1/2025       | 12/31/2028                     | Emergency Services        | 52.0%        | Cash           |              |            |             |
|         |           |                |                                | County General Government | 20.0%        | General & Cash |              |            |             |
|         |           |                |                                | County Roads and Bridges  | 23.0%        | Cash           |              |            |             |
|         |           |                | Renewed with Sales             | Fairgrounds               | 5.0%         | Cash           |              |            |             |
|         | 2 cent    | Use Tax        | Tax                            | General                   | 100.0%       | General        |              |            |             |
| АТОКА   | 2 cent    |                |                                |                           |              |                | 3,476,984.43 | 709,585.72 | -           |
|         | 1 cent    |                | Unlimited                      | County Hospital           | 100.0%       | Cash           |              |            |             |
|         | 0.45 cent |                | Unlimited                      | Sheriff                   | 100.0%       | Cash           |              |            |             |
|         | 0.3 cent  | 4/1/2017       | Unlimited                      | Rural Fire                | 100.0%       | Cash           |              |            |             |
|         | 0.25 cent | 1/1/2023       | 12/31/2029                     | County Roads & Bridges    | 80.0%        | Cash           |              |            |             |
|         |           |                |                                | Fire Protection           | 20.0%        | Cash           |              |            |             |
|         | 2 cent    | Use Tax        |                                | General Use               | 100.0%       | General & Cash |              |            |             |
|         |           |                |                                |                           |              |                |              |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

| <b>-</b> | Rate      | Effective Date | Duration  | Earmarked Purpose   | % Designated | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|----------|-----------|----------------|-----------|---|--------------|---------|--------------|------------|-------------|
| BEAVER   | 2 cent    |                |           |   |              |         | 894,487.98   | 339,542.74 | -           |
|          | 1 cent    | 4/1/2021       | 4/1/2027  | OSU Extension   | 11.0%        | Cash    |              |            |             |
|          |           |                |           | County Health Department                                    | 15.0%        | Cash    |              |            |             |
|          |           |                |           | Free Fair   | 15.0%        | Cash    |              |            |             |
|          |           |                |           | General Use   | 10.0%        | Cash    |              |            | ļ           |
|          |           |                |           | 7 Beaver Co. Fire Departments                               | 10.4%        | Cash    |              |            | ļ           |
|          |           |                |           | Courthouse M&O  | 19.3%        | Cash    |              |            | ļ           |
|          |           |                |           | County Library  | 10.0%        | Cash    |              |            |             |
|          |           |                |           | 3 Senior Citizens Centers                                   | 6.0%         | Cash    |              |            |             |
|          |           |                |           | Beaver City Transit Bus                                     | 1.3%         | Cash    |              |            |             |
|          |           |                |           | Rural Economic Development of<br>Beaver Chamber of Commerce | 1.0%         | Cash    |              |            |             |
|          |           |                |           | Jones & Plummer Trail Museum                                | 1.0%         | Cash    |              |            |             |
|          | 1 cent    | 4/1/2024       | 3/31/2033 | Hospital  | 100.0%       | Trust   |              |            | ļ           |
|          | 2 cent    | Use Tax        |           | Courthouse Renovations                                      | 100.0%       | Cash    |              |            |             |
|          |           |                |           |   |              |         |              |            |             |
| BECKHAM  | 0.35 cent |                |           |   |              |         | 1,560,946.63 | 223,989.67 | -           |
|          | 0.25 cent | 4/1/2017       | Unlimited | Jail Maintenance - debt pay off                             | 100.0%       | Cash    |              |            |             |
|          | 0.10 cent | 2/1/2024       | 2/1/2034  | County Fire Departments - divided equally among 7 depts     | 100.0%       | Cash    |              |            |             |
|          | 0.35 cent | Use Tax        |           | General Purposes  | 100.0%       | General |              |            |             |
|          |           |                |           |   |              |         |              |            |             |

**Oklahoma Cooperative Extension Service** 



## **COUNTY TRAINING PROGRAM**

OSU Extension

| •      | Rate       | Effective Date | Duration  | Earmarked Purpose          | % Designated    | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|--------|------------|----------------|-----------|----------------------------|-----------------|---------|--------------|------------|-------------|
| BLAINE | 0.875 cent |                |           |                            |                 |         | 2,343,875.41 | 612,061.83 | 49,370.13   |
|        |            |                |           |                            | Distribution of |         |              |            |             |
|        |            |                |           | Courthouse M&O and         | funds           |         |              |            |             |
|        |            |                |           | Improvements; Jail M&O and | determined by   |         |              |            |             |
|        | 0.5 cent   | 8/1/2021       | Unlimited | Improvements               | BOCC            | General |              |            |             |
|        | 0.25 cent  | 1/1/2024       | Unlimited | Rural Fire                 | 100.0%          | Cash    |              |            |             |
|        | 0.125 cent | 7/1/2017       | Unlimited | 522 EMS Districts          | 100.0%          | Cash    |              |            |             |
|        | 0.875 cent | Use Tax        | Unlimited | General Purpose            | 100.0%          | General |              |            |             |
|        | 5 cent     | Lodging Tax    | Unlimited | Fairgrounds                | 100.0%          | Cash    |              |            |             |
|        |            |                |           |                            |                 |         |              |            |             |
| BRYAN  | 0.5 cent   |                |           |                            |                 |         | 3,390,918.90 | 762,061.80 | -           |
|        | 0.25 cent  | 2010           | Unlimited | Law Enforcement (Sheriff)  | 33.3%           | Cash    |              |            |             |
|        |            |                |           | Roads and Bridges          | 33.3%           | Cash    |              |            |             |
|        |            |                |           | Jail Debt                  | 33.3%           | Cash    |              |            |             |
|        | 0.25 cent  | 10/1/2012      | Unlimited | Rural Fire                 | 100.0%          | Cash    |              |            |             |
|        | 0.5 cent   | Use Tax        |           | County General             | 100.0%          | General |              |            |             |
|        |            |                |           |                            |                 |         |              |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate      | Effective Date | Duration   | Earmarked Purpose   | % Designated | Fund | Sales Tax     | Use Tax      | Lodging Tax |
|----------|-----------|----------------|------------|---|--------------|------|---------------|--------------|-------------|
| CADDO    | 1.5 cent  |                |            |   |              |      | 3,587,170.20  | 844,039.71   | -           |
|          | 0.5 cent  | 1/1/2024       | 12/31/2028 | General Government  | 33.0%        | Cash |               |              |             |
|          |           |                |            | Sheriff   | 11.0%        | Cash |               |              |             |
|          |           |                |            | OSU Extension & 4-H   | 9.0%         | Cash |               |              |             |
|          |           |                |            | Rural & Volunteer Fire  | 12.0%        | Cash |               |              |             |
|          |           |                |            | Free Fair & Livestock Show  | 6.0%         | Cash |               |              |             |
|          |           |                |            | Free Township Fairs   | 6.0%         | Cash |               |              |             |
|          |           |                |            | Sr. Citizen Centers   | 11.0%        | Cash |               |              |             |
|          |           |                |            | Courthouse Maintenance  | 9.0%         | Cash |               |              |             |
|          |           |                |            | County Health Dept.   | 1.5%         | Cash |               |              |             |
|          |           |                |            | Fairgrounds   | 1.5%         | Cash |               |              |             |
|          | 0.25 cent | 7/1/2022       | 6/30/2027  | Ambulance Services and Service Providers                              | 100.0%       | Cash |               |              |             |
|          | 0.75 cent | 1/1/2010       | Until Paid | New Jail, Courthouse Renovation;<br>\$200,000 to OSU Extension Center | 100.0%       | Cash |               |              |             |
|          | 1.5 cent  | Use Tax        |            | General Purpose   | 100.0%       | Cash |               |              |             |
| CANADIAN | 0.35 cent |                |            |   |              |      | 10,273,090.95 | 2,562,819.14 | _           |
| CANADIAN | 0.35 cent | 11/1/1996      | Unlimited  | Juvenile Center - Debt and<br>Operation                               | 100.0%       | Cash | 10,273,030.33 | 2,302,013.14 |             |
|          | 0.35 cent | Use Tax        |            | General Use   | 100.0%       | Cash |               |              |             |
|          |           |                |            |   |              |      |               |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

| 0.875 cent |   |  |   |  |   | 10,219,895.92   | 1,905,558.05   | -                     |
|------------|---|--|---|--|---|---|--|-----------------------|
| 0.25 cent  | 10/1/1999   | Unlimited  | General Government  | 100.0%   | Cash  |   |  |                       |
| 0.25 cent  | 4/1/2023  | 5 years  | Highway/Roads and Bridges   | 100.0%   | Cash  |   |  |                       |
| 0.25 cent  | 1/1/2023  | 5 years  | Public Schools  | 100.0%   | Cash  |   |  |                       |
| 0.125 cent | 1/1/2025  | 12/31/2029   | Fire Department   | 100.0%   | Cash  |   |  |                       |
| 0.875 cent | Use Tax   |  | Same allocation as sales tax; 0.125 cent Public Schools retained by county for administration fee   |  | General & Cash  |   |  |                       |
| 1.75 cent  |   |  |   |  |   | 9,957,393.33  | 2,008,482.87   | 249,401.71            |
| 1 cent     |   | Unlimited  | County Roads  | 50.0%  | Cash  |   |  |                       |
|            |   |  | General Operations, including Extension & 4-H   | 25.0%  | Cash  |   |  |                       |
|            |   |  | Law Enforcement   | 15.0%  | Cash  |   |  |                       |
|            |   |  | Grant Matching Fund   | 10.0%  | Cash  |   |  |                       |
| 0.25 cent  |   | Unlimited  | Rural Fire  | 100.0%   | Cash  |   |  |                       |
| 0.5 cent   |   | Unlimited  | Jail M&O  | 100.0%   | Cash  |   |  |                       |
| 1.75 cent  | Use Tax   | Unlimited  | Courthouse/Fairgrounds Upkeep   | 100.0%   | Cash  |   |  |                       |
| 4 cent     | Lodging Tax<br>7/1/2021   | Unlimited  | Countywide Tourism  | 75.0%  | Cash  |   |  |                       |
|            |   |  | Roadside Beautification   | 25.0%  | Cash  |   |  |                       |
|            | 0.25 cent 0.25 cent 0.25 cent 0.125 cent  1.75 cent  0.25 cent  1 cent  1.75 cent  1.75 cent  1.75 cent | 0.25 cent 10/1/1999 0.25 cent 4/1/2023 0.25 cent 1/1/2023 0.125 cent 1/1/2025  0.875 cent Use Tax  1.75 cent  1 cent  0.25 cent  0.5 cent  1.75 cent  Use Tax  Lodging Tax | 0.25 cent         10/1/1999         Unlimited           0.25 cent         4/1/2023         5 years           0.25 cent         1/1/2023         5 years           0.125 cent         1/1/2025         12/31/2029           0.875 cent         Use Tax           1.75 cent         Unlimited           0.25 cent         Unlimited           1.75 cent         Use Tax         Unlimited           1.75 cent         Use Tax         Unlimited           Lodging Tax         Unlimited | 0.25 cent 10/1/1999 Unlimited General Government  0.25 cent 4/1/2023 5 years Highway/Roads and Bridges  0.25 cent 1/1/2023 5 years Public Schools  0.125 cent 1/1/2025 12/31/2029 Fire Department  Same allocation as sales tax; 0.125 cent Public Schools retained by county for administration fee  1.75 cent Use Tax Unlimited County Roads  General Operations, including Extension & 4-H  Law Enforcement  Grant Matching Fund  0.25 cent Unlimited Rural Fire  0.5 cent Unlimited Jail M&O  1.75 cent Use Tax Unlimited Courthouse/Fairgrounds Upkeep  Lodging Tax 7/1/2021 Unlimited Countywide Tourism | 0.25 cent         10/1/1999         Unlimited         General Government         100.0%           0.25 cent         4/1/2023         5 years         Highway/Roads and Bridges         100.0%           0.25 cent         1/1/2023         5 years         Public Schools         100.0%           0.125 cent         1/1/2025         12/31/2029         Fire Department         100.0%           Same allocation as sales tax; 0.125 cent Public Schools retained by county for administration fee         50.0%         50.0%           1.75 cent         Use Tax         Unlimited         County Roads         50.0%           General Operations, including Extension & 4-H         25.0%         Law Enforcement         15.0%           Law Enforcement         15.0%         Grant Matching Fund         10.0%           0.25 cent         Unlimited         Rural Fire         100.0%           1.75 cent         Use Tax         Unlimited         Courthouse/Fairgrounds Upkeep         100.0%           1.75 cent         Use Tax         Unlimited         Courthouse/Fairgrounds Upkeep         100.0% | 0.25 cent         10/1/1999         Unlimited         General Government         100.0%         Cash           0.25 cent         4/1/2023         5 years         Highway/Roads and Bridges         100.0%         Cash           0.25 cent         1/1/2023         5 years         Public Schools         100.0%         Cash           0.125 cent         1/1/2025         12/31/2029         Fire Department         100.0%         Cash           0.875 cent         Use Tax         Same allocation as sales tax; 0.125 cent Public Schools retained by county for administration fee         General & Cash           1.75 cent         Use Tax         Unlimited         County Roads         50.0%         Cash           1.75 cent         Use Tax         Unlimited         County Roads         50.0%         Cash           Law Enforcement         15.0%         Cash         Cash           Law Enforcement         15.0%         Cash           0.25 cent         Unlimited         Rural Fire         100.0%         Cash           0.5 cent         Use Tax         Unlimited         Courthouse/Fairgrounds Upkeep         100.0%         Cash           1.75 cent         Use Tax         Unlimited         Countywide Tourism         75.0%         Cash | 0.25 cent         10/1/1999         Unlimited         General Government         100.0%         Cash           0.25 cent         4/1/2023         5 years         Highway/Roads and Bridges         100.0%         Cash           0.25 cent         1/1/2023         5 years         Public Schools         100.0%         Cash           0.125 cent         1/1/2025         12/31/2029         Fire Department         100.0%         Cash           0.875 cent         Use Tax         Same allocation as sales tax; 0.125 cent Public Schools retained by county for administration fee         General & Cash           1.75 cent         Use Tax         Unlimited         Sounty Roads         50.0%         Cash           1 cent         Unlimited         County Roads         50.0%         Cash           2 cent and processed | 0.25 cent   10/1/1999 |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

| Rate     | Effective Date                                   | Duration          | Earmarked Purpose  | % Designated   | Fund    | Sales Tax    | Use Tax   | Lodging Tax       |
|----------|--|-------------------|--|--|---------|--------------|---|-------------------|
| 2 cent   |  |                   |  |  |         | 3,578,818.93 | 907,371.86  | -                 |
| 1 cent   | 4/1/2009   | Unlimited         | Hospital   | 75.0%  | Cash    |              |   |                   |
|          |  | Unlimited         | Fire Depts   | 25.0%  | Cash    |              |   |                   |
| 1 cent   | 6/30/2025  | 6/30/2030         | Co. Economic Development   | 9.0%   | Cash    |              |   |                   |
|          |  |                   | Co. Law Enforcement  | 15.0%  | Cash    |              |   |                   |
|          |  |                   | Co. Ambulance Authority  | 15.0%  | Cash    |              |   |                   |
|          |  |                   | Co. Road Improvement   | 36.0%  | Cash    |              |   |                   |
|          |  |                   | Co. Libraries (M&O)  | 2.0%   | Cash    |              |   |                   |
|          |  |                   | Co. General  | 19.0%  | Cash    |              |   |                   |
|          |  |                   | Co. Extension Service  | 4.0%   | Cash    |              |   |                   |
| 2 cent   | Use Tax  |                   | General Fund   | 100.0%   | General |              |   |                   |
| 2 cent   |  |                   |  |  |         | 487.856.12   | 215.822.74  | 33,950.34         |
| 1.5 cent | 7/1/2025   | 3/20/2030         | Cimarron Memorial Hospital and<br>Rural Health Clinic  | 100.0%   | Cash    | 101,00012    | ,   |                   |
| 0.5 cent | 7/1/2025   | 6/30/2030         | Cimarron County Free Fair, Soutar<br>Memorial Library, Cimarron County<br>OSU Extension, and Cimarron<br>County Courthouse Maintenance | Distribution of<br>funds<br>determined by<br>BOCC  | Cash    |              |   |                   |
| 2 cent   | Use Tax  | Annual Resolution | Courthouse Renovation  | 100.0%   | Cash    |              |   |                   |
| 5 cent   | Lodging Tax                                      | Unlimited         | Courthouse Renovation  | 100.0%   | Cash    |              |   |                   |
|          | 2 cent  1 cent  2 cent  2 cent  0.5 cent  2 cent | 2 cent            | 2 cent   | 2 cent  1 cent  4/1/2009  Unlimited  Fire Depts  1 cent  6/30/2025  6/30/2030  Co. Economic Development  Co. Law Enforcement  Co. Ambulance Authority  Co. Road Improvement  Co. Libraries (M&O)  Co. General  Co. Extension Service  2 cent  Use Tax  General Fund  Cimarron Memorial Hospital and Rural Health Clinic  Cimarron County Free Fair, Soutar Memorial Library, Cimarron County OSU Extension, and Cimarron  O.5 cent  7/1/2025  6/30/2030  Courthouse Maintenance  2 cent  Use Tax  Annual Resolution  Courthouse Renovation | 1 cent  | 2 cent       | 2 cent         4/1/2009         Unlimited         Hospital         75.0%         Cash           1 cent         4/1/2009         Unlimited         Fire Depts         25.0%         Cash           1 cent         6/30/2025         6/30/2030         Co. Economic Development         9.0%         Cash           1 cent         6/30/2025         6/30/2030         Co. Economic Development         9.0%         Cash           2 cash         Co. Law Enforcement         15.0%         Cash           2 cash         Co. Ambulance Authority         15.0%         Cash           2 cash         Co. Ambulance Authority         15.0%         Cash           2 cash         Co. Extension Male Power and Co. Extension Service         4.0%         Cash           2 cash         Co. Extension Service         4.0%         Cash           2 cent         Use Tax         General Fund         100.0%         General           2 cent         7/1/2025         3/20/2030         Rural Health Clinic         100.0%         Cash           2 cent         7/1/2025         6/30/2030         County Free Fair, Soutar Memorial Hospital and Memorial Library, Cimarron County Gouthy Graph County Graph County | 2 cent   4/1/2009 |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|           | Rate       | Effective Date | Duration           | Earmarked Purpose         | % Designated | Fund | Sales Tax    | Use Tax      | Lodging Tax |
|-----------|------------|----------------|--------------------|---------------------------|--------------|------|--------------|--------------|-------------|
| CLEVELAND | 0.125 cent |                |                    |                           |              |      | 5,697,816.84 | 1,163,046.95 | -           |
|           |            |                | 2040 or Until debt |                           |              |      |              |              |             |
|           | 0.125 cent | 4/1/2020       | paid               | Jail Debt                 | 100.0%       | Cash |              |              |             |
|           | 0.125 cent | Use Tax        |                    | Jail Debt                 | 100.0%       | Cash |              |              |             |
|           |            |                |                    |                           |              |      |              |              |             |
| COAL      | 2 cent     |                |                    |                           |              |      | 1,245,386.06 | 518,267.86   | 218.69      |
|           | 1 cent     | 4/1/2015       | Unlimited          | General Government        | 30.0%        | Cash |              |              |             |
|           |            |                |                    | OSU Extension             | 6.0%         | Cash |              |              |             |
|           |            |                |                    | County Buildings          | 14.0%        | Cash |              |              |             |
|           |            |                |                    | Rural Fire Dept.          | 6.0%         | Cash |              |              |             |
|           |            |                |                    | Senior Citizens Center    | 5.0%         | Cash |              |              |             |
|           |            |                |                    | County Sheriff & Security | 24.0%        | Cash |              |              |             |
|           |            |                |                    | Solid Waste & Recycling   | 3.0%         | Cash |              |              |             |
|           |            |                |                    | EMS                       | 12.0%        | Cash |              |              |             |
|           | 1 cent     | 4/1/2013       | Unlimited          | Hospital                  | 100.0%       | Cash |              |              |             |
|           | 2 cent     | Use Tax        |                    | General Purpose           | 100.0%       | Cash |              |              |             |
|           | 5 cent     | Lodging Tax    | Unlimited          | Chamber                   | 50.0%        | Cash |              |              |             |
|           |            |                |                    | County General            | 50.0%        | Cash |              |              |             |
|           |            |                |                    |                           |              |      |              |              |             |

### County Sales, Use & Lodging Tax Summary Report Jean Hinkle, Director **Oklahoma Cooperative Extension Service**



## COUNTY TRAINING PROGRAM OSU Extension

|            |   |   | Earmarked Purpose  | % Designated   | Fund   | Sales Tax   | Use Tax  | Lodging Tax  |
|------------|---|---|--|--|--|---|--|--|
| 0.375 cent |   |   |  |  |  | 6,105,387.79  | 1,174,772.83   | -  |
|            |   |   | Economic Development Efforts:  |  |  |   |  |  |
|            |   |   | capitol improvements and   |  |  |   |  |  |
|            |   |   | operational costs of Rural Fire  |  |  |   |  |  |
|            |   |   | Protection, County Fairgrounds,  |  |  |   |  |  |
|            |   |   | Sheriff's Office, County Jail, and the   |  |  |   |  |  |
|            |   |   | Comanche County Industrial   |  |  |   |  |  |
|            |   |   | Authority (and/or debt service in  |  |  |   |  |  |
|            |   |   | connection with obligations issued   | Distribution of  |  |   |  |  |
|            |   |   | by or on behalf of the County to   | funds  |  |   |  |  |
|            |   |   | fund any of the capital  | determined by  |  |   |  |  |
| 0.375 cent | 3/2/2021  | 12/31/2031  | improvements)  | BOCC   | Cash   |   |  |  |
| 0.375 cent | Use Tax   |   | Capitol Improvements   | 100.0%   | Cash   |   |  |  |
|            |   |   |  |  |  |   |  |  |
| 3 cent     |   |   |  |  |  | 717,868.68  | 224,163.83   | 905.35   |
| 1 cent     |   | Unlimited   | General Purpose  | 100.0%   | General  |   |  |  |
| 0.25 cent  | 4/1/2013  | Unlimited   | Extension  | 90.0%  | General  |   |  |  |
|            |   |   | Fairgrounds  | 10.0%  | General  |   |  |  |
| 1 cent     | 4/1/2025  | Unlimited   | EMS  | 100.0%   | General  |   |  |  |
| 0.75 cent  | 7/1/2015  | Unlimited   | Unrestricted General Fund  | 100.0%   | General  |   |  |  |
| 3 cent     | Use Tax   |   | General  | 100.0%   | General  |   |  |  |
|            | Lodging Tax   |   |  |  |  |   |  |  |
| 5 cent     | Jan 2011  | Unlimited   | General Purpose  | 100.0%   | General  |   |  |  |
|            |   |   |  |  |  |   |  |  |
|            | 0.375 cent  3 cent  1 cent  0.25 cent  1 cent  3 cent  3 cent | 0.375 cent         Use Tax           3 cent         1 cent           0.25 cent         4/1/2013           1 cent         4/1/2025           0.75 cent         7/1/2015           3 cent         Use Tax           Lodging Tax | 0.375 cent         Use Tax           3 cent         Unlimited           0.25 cent         4/1/2013         Unlimited           1 cent         4/1/2025         Unlimited           0.75 cent         7/1/2015         Unlimited           3 cent         Use Tax         Lodging Tax | capitol improvements and operational costs of Rural Fire Protection, County Fairgrounds, Sheriff's Office, County Jail, and the Comanche County Industrial Authority (and/or debt service in connection with obligations issued by or on behalf of the County to fund any of the capital improvements)  0.375 cent | capitol improvements and operational costs of Rural Fire Protection, County Fairgrounds, Sheriff's Office, County Jail, and the Comanche County Industrial Authority (and/or debt service in connection with obligations issued by or on behalf of the County to fund any of the capital improvements)  0.375 cent Use Tax Capitol Improvements 100.0%  3 cent Unlimited General Purpose 100.0%  0.25 cent 4/1/2013 Unlimited Extension 90.0%  1 cent 4/1/2025 Unlimited EMS 100.0%  0.75 cent 7/1/2015 Unlimited Unrestricted General Fund 100.0%  3 cent Use Tax General 100.0%  1 cent Use Tax General 100.0% | capitol improvements and operational costs of Rural Fire Protection, County Fairgrounds, Sheriff's Office, County Jail, and the Comanche County Industrial Authority (and/or debt service in connection with obligations issued by or on behalf of the County to fund any of the capital improvements)  0.375 cent 3/2/2021 12/31/2031 improvements  0.375 cent Use Tax Capitol Improvements  1 cent Unlimited General Purpose 100.0% General  1 cent Unlimited Extension 90.0% General  1 cent 4/1/2013 Unlimited Extension 90.0% General  1 cent 4/1/2025 Unlimited EMS 100.0% General  0.75 cent 7/1/2015 Unlimited Unrestricted General Fund 100.0% General  1 cent Use Tax General 100.0% General  1 cent Use Tax General 100.0% General | capitol improvements and operational costs of Rural Fire Protection, County Fairgrounds, Sheriff's Office, County Jail, and the Comanche County Industrial Authority (and/or debt service in connection with obligations issued by or on behalf of the County to fund any of the capital improvements)  0.375 cent Use Tax Capitol Improvements 100.0% Cash  3 cent Use Tax Capitol Improvements 100.0% General  1 cent Unlimited General Purpose 100.0% General  0.25 cent 4/1/2013 Unlimited Extension 90.0% General  1 cent 4/1/2025 Unlimited EMS 100.0% General  1 cent 4/1/2015 Unlimited Unrestricted General Fund 100.0% General  3 cent Use Tax General 100.0% General  1 cent Use Tax General 100.0% General | capitol improvements and operational costs of Rural Fire Protection, County Fairgrounds, Sheriff's Office, County Jail, and the Comanche County Industrial Authority (and/or debt service in connection with obligations issued by or on behalf of the County to fund any of the capital improvements)  0.375 cent 3/2/2021 12/31/2031 improvements Distribution of funds determined by improvements BOCC Cash  0.375 cent Use Tax Capitol Improvements 100.0% Cash  3 cent Unlimited General Purpose 100.0% General  0.25 cent 4/1/2013 Unlimited Extension 90.0% General  1 cent 4/1/2025 Unlimited EMS 100.0% General  0.75 cent 7/1/2015 Unlimited Unrestricted General Fund 100.0% General  1 cent Use Tax General Unception General Fund 100.0% General  1 cent Use Tax General General Fund 100.0% General  1 cent Use Tax General General Fund 100.0% General  1 cent Use Tax General 100.0% General |

**Oklahoma Cooperative Extension Service** 



## **COUNTY TRAINING PROGRAM**

OSU Extension

|       | Rate       | Effective Date | Duration  | Earmarked Purpose         | % Designated | Fund    | Sales Tax    | Use Tax      | Lodging Tax |
|-------|------------|----------------|-----------|---------------------------|--------------|---------|--------------|--------------|-------------|
| CRAIG | 2 cent     |                |           |                           |              |         | 3,899,311.10 | 714,872.38   | -           |
|       | 1 cent     | 6/1/2024       | 5/30/2029 | County Roads              | 68.0%        | General |              |              |             |
|       |            |                |           | County General            | 15.0%        | General |              |              |             |
|       |            |                |           | Law Enforcement           | 10.0%        | General |              |              |             |
|       |            |                |           | Ambulance                 | 7.0%         | General |              |              |             |
|       | 1 cent     | 5/10/2010      | 2040      | Jail & Judicial           | 100.0%       | Cash    |              |              |             |
|       | 2 cent     | Use Tax        |           | County General            | 100.0%       | General |              |              |             |
|       |            |                |           |                           |              |         |              |              |             |
| CREEK | 1.167 cent |                |           |                           |              |         | 989,439.62   | 2,292,488.61 |             |
|       | 1 cent     | 1/1/2002       | Unlimited | Building/Facilities       | 16.7%        | Cash    |              |              |             |
|       |            |                |           | Juvenile Detention Center | 16.7%        | Cash    |              |              |             |
|       |            |                |           | Jail Staffing             | 33.3%        | Cash    |              |              |             |
|       |            | 1/1/2017       | 10 years  | County Roads              | 33.3%        | Cash    |              |              |             |
|       | 0.167 cent | 7/1/2021       | Unlimited | 15 Fire Departments       | 100.0%       | Cash    |              |              |             |
|       | 1.167 cent | Use Tax        | Unlimited | Property & Improvements   | 100.0%       | Cash    |              |              |             |
|       |            |                |           |                           |              |         |              |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate      | Effective Date | Duration  | Earmarked Purpose   | % Designated | Fund    | Sales Tax    | Use Tax      | Lodging Tax |
|----------|-----------|----------------|-----------|---|--------------|---------|--------------|--------------|-------------|
| CUSTER   | 0.5 cent  |                |           |   |              |         | 2,776,445.91 | 509,914.82   | -           |
|          | 0.5 cent  | 7/1/2022       | 6/30/2027 | General Government  | 50.0%        | Cash    |              |              |             |
|          |           |                |           | Sheriff   | 30.0%        | Cash    |              |              |             |
|          |           |                |           | Rural Fire  | 8.0%         | Cash    |              |              |             |
|          |           |                |           | OSU Extension   | 8.0%         | Cash    |              |              |             |
|          |           |                |           | Fair Board  | 4.0%         | Cash    |              |              |             |
|          | 0.5 cent  | Use Tax        |           | Rural Fire up to \$100,000; then to<br>Capital Improvements | 100.0%       | Cash    |              |              |             |
| DELAWARE | 1.7 cent  |                |           |   |              |         | 9,569,414.83 | 1,848,137.31 | -           |
|          | 0.5 cent  | 4/1/1988       | Unlimited | Solid Waste Mgt.  | 100.0%       | Cash    |              |              |             |
|          | 0.4 cent  | 5/1/2001       | Unlimited | Rural Fire  | 100.0%       | Cash    |              |              |             |
|          | 0.5 cent  | 10/1/2022      | Unlimited | Transportation Infrastructures                              | 100.0%       | Cash    |              |              |             |
|          | 0.3 cent  | 7/1/2023       | Unlimited | Sheriffs Office M&O   | 100.0%       | Cash    |              |              |             |
|          | 1.7 cent  | Use Tax        |           | General Use   | 100.0%       | Cash    |              |              |             |
| DEWEY    | 1.75 cent |                |           |   |              |         | 2,291,034.13 | 788,500.21   |             |
|          | 0.5 cent  | 1998           | Unlimited | County General  | 100.0%       | General | , , , , , ,  |              |             |
|          | 0.5 cent  | 4/1/2007       | Unlimited | County General  | 100.0%       | General |              |              |             |
|          | 0.75 cent | 4/1/2024       | 10 years  | General Government  | 100.0%       | Cash    |              |              |             |
|          | 1 cent    | Use Tax        | Unlimited | County General  | 100.0%       | General |              |              |             |
|          | 0.75 cent | Use Tax        | 10 years  | Roads/Bridges/Public Safety                                 | 100.0%       | Cash    |              |              |             |
|          |           |                |           |   |              |         |              |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate      | Effective Date | Duration   | Earmarked Purpose   | % Designated | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|----------|-----------|----------------|------------|---|--------------|---------|--------------|------------|-------------|
| ELLIS    | 2 cent    |                |            |   |              |         | 3,478,268.34 | 602,842.32 | _           |
|          | 1 cent    | 7/11/1905      | Unlimited  | Fair  | 4.0%         | Cash    |              |            |             |
|          |           |                |            | Extension   | 4.0%         | Cash    |              |            |             |
|          |           |                |            | General Government  | 66.0%        | Cash    |              |            |             |
|          |           |                |            | Courthouse Restoration & Maintenance  | 8.0%         | Cash    |              |            |             |
|          |           |                |            | Senior Citizens Transportation  | 2.0%         | Cash    |              |            |             |
|          |           |                |            | Above percentages are subject to<br>change by Ellis County<br>Commissioners |              |         |              |            |             |
|          |           |                |            | Fire Departments  | 16.0%        | Cash    |              |            |             |
|          | 1 cent    | 10/1/2025      | 9/30/2030  | Newman Memorial Hospital M&O  | 50.0%        | Cash    |              |            |             |
|          |           |                |            | General Government  | 25.0%        | Cash    |              |            |             |
|          |           |                |            | Emergency Medical Services  | 25.0%        | Cash    |              |            |             |
|          | 2 cent    | Use Tax        |            | General Government  | 100.0%       | General |              |            |             |
|          | 0.05      |                |            |   |              |         | 2 702 242 52 | 050 505 00 |             |
| GARFIELD | 0.35 cent |                |            |   |              |         | 3,709,219.68 | 960,625.02 | -           |
|          | 0.1 cent  | 1/1/2025       | 12/31/2034 | Rural Fire  | 100.0%       | Cash    |              |            |             |
|          | 0.25 cent | 1/1/2018       | 1/1/2033   | Jail  | 100.0%       | Cash    |              |            |             |
|          | 0.35 cent | Use Tax        |            | County General  | 100.0%       | Cash    |              |            |             |
|          |           |                |            |   |              |         |              |            |             |

### County Sales, Use & Lodging Tax Summary Report Jean Hinkle, Director **Oklahoma Cooperative Extension Service**



## COUNTY TRAINING PROGRAM OSU Extension

|        | Rate       | Effective Date | Duration            | Earmarked Purpose                     | % Designated | Fund | Sales Tax    | Use Tax      | Lodging Tax |
|--------|------------|----------------|---------------------|---------------------------------------|--------------|------|--------------|--------------|-------------|
| GARVIN | 0.75 cent  |                |                     |                                       |              |      | 3,827,374.37 | 752,910.31   | -           |
|        |            |                |                     |                                       |              |      |              |              |             |
|        |            |                |                     | Essential Garvin County operations    |              |      |              |              |             |
|        |            |                |                     | including but not limited to: County  |              |      |              |              |             |
|        |            |                |                     | Roads and Bridges maintenance,        |              |      |              |              |             |
|        |            |                |                     | General Fund M&O (as budgeted         |              |      |              |              |             |
|        |            |                |                     | annually by the Excise Board and      |              |      |              |              |             |
|        |            |                |                     | BOCC), Senior Citizens organizations, |              |      |              |              |             |
|        | 0.5        | = /4 /0004     | s /20 /2000 /=      | OSU Extension Services, and any       | 22.22        |      |              |              |             |
|        | 0.5 cent   | 7/1/2021       | 6/30/2028 (7 years) | lawful purposes relating to the same  | 20.0%        | Cash |              |              |             |
|        |            |                |                     | Public Safety services including but  |              |      |              |              |             |
|        |            |                |                     | not limited to: Sheriff's Department  |              |      |              |              |             |
|        |            |                |                     | and County Jail M&O, 911 Services     |              |      |              |              |             |
|        |            |                |                     | M&O, public ambulance services,       |              |      |              |              |             |
|        |            |                |                     | and any other lawful purposes         |              |      |              |              |             |
|        |            |                |                     | relating to the same                  | 80.0%        | Cash |              |              |             |
|        | 0.25 cent  | 7/1/2012       | Unlimited           | EMS                                   | 4.0%         | Cash |              |              |             |
|        |            |                |                     | Rural Fire                            | 96.0%        | Cash |              |              |             |
|        | 0.75 cent  | Use Tax        |                     | County General                        | 100.0%       | Cash |              |              |             |
|        |            |                |                     |                                       |              |      |              |              |             |
| GRADY  | 0.75 cent  |                |                     |                                       |              |      | 7,122,435.56 | 1,803,950.91 | -           |
|        | 0.25 cent  | 1/1/2015       | 12/31/2029          | County Fairgrounds                    | 100.0%       | Cash |              |              |             |
|        |            |                |                     |                                       |              |      |              |              |             |
|        | 0.125 cent | 1/1/2021       | 12/31/2025          | Senior Nutrition Centers              | 100.0%       | Cash |              |              |             |
|        | 0.125 cent | 4/1/2025       | 3/30/2035           | Fire                                  | 100.0%       | Cash |              |              |             |
|        | 0.25 cent  | 7/1/2016       | 6/30/2036           | Hospital & EMS                        | 100.0%       | Cash |              |              |             |
|        | 0.75 cent  | Use Tax        |                     | County General Purpose                | 100.0%       | Cash |              |              |             |
|        |            |                |                     |                                       |              |      |              |              |             |

### **County Sales, Use & Lodging Tax Summary Report** Jean Hinkle, Director **Oklahoma Cooperative Extension Service**



## COUNTY TRAINING PROGRAM OSU Extension

|       | Rate      | Effective Date | Duration  | Earmarked Purpose                   | % Designated     | Fund    | Sales Tax  | Use Tax    | Lodging Tax |
|-------|-----------|----------------|-----------|-------------------------------------|------------------|---------|------------|------------|-------------|
| GRANT | 1.25 cent |                |           |                                     |                  |         | 544,661.67 | 247,525.92 | -           |
|       |           |                |           |                                     | Distribution of  |         |            |            |             |
|       |           |                |           | Grant County Sheriff & Grant County | funds for the 12 |         |            |            |             |
|       |           |                |           | ESA, Deer Creek FD, Hawley FD,      | public service   |         |            |            |             |
|       |           |                |           | Lamont FD, Manchester FD,           | entities         |         |            |            |             |
|       |           |                |           | Medford FD & EMS, Nash FD, Pond     | determined by    |         |            |            |             |
|       | 1 cent    | 6/1/2021       | 5/30/2031 | Creek FD & EMS, and Wakita FD       | восс             | Cash    |            |            |             |
|       | 0.25 cent | 3/1/2021       | 2/28/2031 | Grant County Fairgrounds            | 100.0%           | Cash    |            |            |             |
|       | 1.25 cent | Use Tax        |           | General Use                         | 100.0%           | General |            |            |             |
|       |           |                |           |                                     |                  |         |            |            |             |
| GREER | 2 cent    |                |           |                                     |                  |         | 575,029.33 | 514,361.54 | 45,183.65   |
|       | 0.5 cent  | 10/1/2022      | 10/1/2030 | Renovation                          | 100.0%           | Cash    |            |            |             |
|       | 1 cent    | 10/1/2022      | 10/1/2030 | General Government                  | 80.0%            | Cash    |            |            |             |
|       |           |                |           | OSU                                 | 15.0%            | Cash    |            |            |             |
|       |           |                |           | Fairgrounds                         | 5.0%             | Cash    |            |            |             |
|       | 0.5 cent  | 10/1/2022      | 10/1/2030 | General Government                  | 40.0%            | Cash    |            |            |             |
|       |           |                |           | Sheriff                             | 45.0%            | Cash    |            |            |             |
|       |           |                |           | Emergency Fund                      | 5.0%             | Cash    |            |            |             |
|       |           |                |           | County Clerk                        | 10.0%            | Cash    |            |            |             |
|       | 2 cent    | Use Tax        |           | General Fund                        | 100.0%           | General |            |            |             |
|       | 5 cent    | Lodging Tax    | Unlimited | Economic Development                | 50.0%            | Cash    |            |            |             |
|       |           |                |           | General                             | 50.0%            | Cash    |            |            |             |
|       |           |                |           |                                     |                  |         |            |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|        | Rate   | Effective Date | Duration  | Earmarked Purpose   | % Designated | Fund    | Sales Tax  | Use Tax    | Lodging Tax |
|--------|--------|----------------|-----------|---|--------------|---------|------------|------------|-------------|
| HARMON | 4 cent |                |           |   |              |         | 655,904.91 | 207,512.89 | -           |
|        | 1 cent | 4/1/1984       | Unlimited | County General Use  | 100.0%       | Cash    |            |            |             |
|        | 1 cent | 10/1/1996      | 2043      | Hospital  | 100.0%       | Cash    |            |            |             |
|        | 1 cent | 1/1/2019       | Unlimited | Judgement To judgement until paid, then to General fund General operation and maintenance | 100.0%       | Cash    |            |            |             |
|        | 1 cent | 4/1/2023       | 4/1/2048  | of Harmon County Healthcare Authority and Colonial Manor II Nursing Home                  | 100.0%       | Cash    |            |            |             |
|        | 4 cent | Use Tax        | Unlimited | County General  | 100.0%       | General |            |            |             |
| HARPER | 2 cent |                |           |   |              |         | 602,360.91 | 155,949.42 | -           |
|        | 1 cent | 7/1/2022       | 6/30/2027 | Hospital  | 100.0%       | Cash    |            |            |             |
|        | 1 cent | 7/1/2022       | Unlimited | 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 |            |            |             |
|        |        |                |           |   |              |         |            |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|         | Rate      | Effective Date | Duration  | Earmarked Purpose | % Designated | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|---------|-----------|----------------|-----------|-------------------|--------------|---------|--------------|------------|-------------|
| HASKELL | 2 cent    |                |           |                   |              |         | 2,319,221.63 | 478,730.67 | -           |
|         | 1 cent    | 3/1/1984       | Unlimited | County General    | 100.0%       | General |              |            |             |
|         | 0.5 cent  | 5/1/2006       | 2031      | Jail Debt         | 75.0%        | Cash    |              |            |             |
|         |           |                |           | Jail M&O          | 25.0%        | General |              |            |             |
|         | 0.25 cent | 9/1/2011       | Unlimited | Fire Departments  | 100.0%       | Cash    |              |            |             |
|         | 0.25 cent | 7/1/2014       | Unlimited | County General    | 100.0%       | General |              |            |             |
|         | 2 cent    | Use Tax        |           | General Fund      | 100.0%       | General |              |            |             |
|         |           |                |           |                   |              |         |              |            |             |
| HUGHES  | 1 cent    |                |           |                   |              |         | 1,106,528.22 | 294,858.70 | -           |
|         | 0.25 cent | 1/1/2011       | Unlimited | Fire Departments  | 100.0%       | Cash    |              |            |             |
|         | 0.75 cent | 7/1/2016       | Unlimited | Sheriff           | 40.0%        | Cash    |              |            |             |
|         |           |                |           | Highway           | 53.3%        | Cash    |              |            |             |
|         |           |                |           | Expo Center       | 2.0%         | Cash    |              |            |             |
|         |           |                |           | Extension         | 2.7%         | Cash    |              |            |             |
|         |           |                |           | Senior Citizen    | 2.0%         | Cash    |              |            |             |
|         | 1 cent    | Use Tax        |           | Fire Departments  | 100.0%       | General |              |            |             |
|         |           |                |           |                   |              |         |              |            |             |

**Oklahoma Cooperative Extension Service** 



## **COUNTY TRAINING PROGRAM**

OSU Extension

| Rate       | Effective Date   | Duration  | Earmarked Purpose   | % Designated   | Fund   | Sales Tax   | Use Tax   | Lodging Tax  |
|------------|--|---|---|--|--|---|---|--|
| 1.125 cent |  |   |   |  |  | 4,006,706.39  | 740,542.28  | -  |
| 0.5 cent   | 3/1/2007   | Unlimited   | Jail M&O  | 100.0%   | Cash   |   |   |  |
| 0.125 cent | 1/1/2019   | 10 years  | Rural Fire  | 100.0%   | Cash   |   |   |  |
| 0.5 cent   | 10/1/2021  | 10 years  | Courthouse Renovation   | 100.0%   | Cash   |   |   |  |
| 1.125 cent | Use Tax  |   | General Purpose   | 100.0%   | General  |   |   |  |
|            |  |   |   |  |  |   |   |  |
| 2 cent     |  |   |   |  |  | 765,783.97  | 262,804.12  | 8,031.00   |
| 1 cent     |  | Unlimited   | County General  | 100.0%   | General  |   |   |  |
| 1 cent     | 5/11/2023  | Unlimited   | General Operation   | 100.0%   | Cash   |   |   |  |
| 2 cent     | Use Tax  |   | Hospital  | 50.0%  | General  |   |   |  |
|            |  |   | County General  | 50.0%  | General  |   |   |  |
| 5 cent     | Lodging Tax  |   | General   | 100.0%   | General  |   |   |  |
|            |  |   |   |  |  |   |   |  |
|            | 1.125 cent  0.5 cent  0.125 cent  0.5 cent  1.125 cent  1 cent  1 cent  2 cent  2 cent | 1.125 cent  0.5 cent 3/1/2007  0.125 cent 1/1/2019  0.5 cent 10/1/2021  1.125 cent Use Tax  2 cent  1 cent  1 cent  5/11/2023  2 cent Use Tax | 1.125 cent         0.5 cent       3/1/2007       Unlimited         0.125 cent       1/1/2019       10 years         0.5 cent       10/1/2021       10 years         1.125 cent       Use Tax         2 cent       Unlimited         1 cent       5/11/2023       Unlimited         2 cent       Use Tax | 1.125 cent         Jail M&O           0.5 cent         3/1/2007         Unlimited         Jail M&O           0.125 cent         1/1/2019         10 years         Rural Fire           0.5 cent         10/1/2021         10 years         Courthouse Renovation           1.125 cent         Use Tax         General Purpose           2 cent         Unlimited         County General           1 cent         5/11/2023         Unlimited         General Operation           2 cent         Use Tax         Hospital           County General         County General | 1.125 cent       Jail M&O       100.0%         0.5 cent       3/1/2007       Unlimited       Jail M&O       100.0%         0.125 cent       1/1/2019       10 years       Rural Fire       100.0%         0.5 cent       10/1/2021       10 years       Courthouse Renovation       100.0%         1.125 cent       Use Tax       General Purpose       100.0%         2 cent       Unlimited       County General       100.0%         1 cent       5/11/2023       Unlimited       General Operation       100.0%         2 cent       Use Tax       Hospital       50.0%         County General       50.0% | 1.125 cent       3/1/2007       Unlimited       Jail M&O       100.0%       Cash         0.125 cent       1/1/2019       10 years       Rural Fire       100.0%       Cash         0.5 cent       10/1/2021       10 years       Courthouse Renovation       100.0%       Cash         1.125 cent       Use Tax       General Purpose       100.0%       General         2 cent       Unlimited       County General       100.0%       General         1 cent       5/11/2023       Unlimited       General Operation       100.0%       Cash         2 cent       Use Tax       Hospital       50.0%       General         County General       50.0%       General | 1.125 cent       4,006,706.39         0.5 cent       3/1/2007       Unlimited       Jail M&O       100.0%       Cash         0.125 cent       1/1/2019       10 years       Rural Fire       100.0%       Cash         0.5 cent       10/1/2021       10 years       Courthouse Renovation       100.0%       Cash         1.125 cent       Use Tax       General Purpose       100.0%       General         2 cent       Unlimited       County General       100.0%       General         1 cent       5/11/2023       Unlimited       General Operation       100.0%       Cash         2 cent       Use Tax       Hospital       50.0%       General         County General       50.0%       General | 1.125 cent         4,006,706.39         740,542.28           0.5 cent         3/1/2007         Unlimited         Jail M&O         100.0%         Cash           0.125 cent         1/1/2019         10 years         Rural Fire         100.0%         Cash           0.5 cent         10/1/2021         10 years         Courthouse Renovation         100.0%         Cash           1.125 cent         Use Tax         General Purpose         100.0%         General           2 cent         Unlimited         County General         100.0%         General           1 cent         5/11/2023         Unlimited         General Operation         100.0%         Cash           2 cent         Use Tax         Hospital         50.0%         General           County General         50.0%         General |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate      | Effective Date | Duration   | Earmarked Purpose                         | % Designated | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|----------|-----------|----------------|------------|---|--------------|---------|--------------|------------|-------------|
| JOHNSTON | 2 cent    |                |            |   |              |         | 2,199,609.83 | 504,663.26 | 30,438.08   |
|          | 1 cent    | 1/1/2020       | 12/31/2026 | City & Rural Fire Protection              | 6.0%         | General |              |            |             |
|          |           |                |            | Ambulance                                 | 8.0%         | General |              |            |             |
|          |           |                |            | Emergency Management                      | 4.0%         | General |              |            |             |
|          |           |                |            | Sheriff Reserves                          | 1.0%         | General |              |            |             |
|          |           |                |            | Emergency Services                        | 1.0%         | General |              |            |             |
|          |           |                |            | Extension                                 | 8.0%         | General |              |            |             |
|          |           |                |            | Youth Shelter                             | 1.0%         | General |              |            |             |
|          |           |                |            | Fair                                      | 2.0%         | General |              |            |             |
|          |           |                |            | Community Services                        | 2.0%         | General |              |            |             |
|          |           |                |            | Senior Citizens                           | 4.0%         | General |              |            |             |
|          |           |                |            | Co. Offices                               | 40.0%        | General |              |            |             |
|          |           |                |            | Courthouse Maintenance/General Government | 16.0%        | General |              |            |             |
|          |           |                |            | County Purchasing                         | 7.0%         | General |              |            |             |
|          | 0.5 cent  | 4/1/2023       | 5 years    | Communication Board                       | 100.0%       | Cash    |              |            |             |
|          | 0.25 cent | 4/1/13         | Unlimited  | Fire Departments                          | 100.0%       | Cash    |              |            |             |
|          | 0.25 cent | 4/1/2023       | 10 years   | Jail M&O                                  | 100.0%       | Cash    |              |            |             |
|          | 2 cent    | Use Tax        |            | General Use                               | 100.0%       | General |              |            |             |
|          | 5 cent    | Lodging Tax    |            | Industrial Authority                      | 100.0%       | Cash    |              |            |             |
|          |           |                |            |   |              |         |              |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|            | Rate       | Effective Date | Duration               | Earmarked Purpose                | % Designated | Fund    | Sales Tax    | Use Tax      | Lodging Tax |
|------------|------------|----------------|------------------------|----------------------------------|--------------|---------|--------------|--------------|-------------|
| KAY        | 1.25 cent  |                |                        |                                  |              |         | 8,277,856.92 | 1,502,698.02 | -           |
|            | 0.667 cent | 11/1/2008      | 20 years               | Jail M&O                         | 100.0%       | Cash    |              |              |             |
|            |            |                | Earlier of 13 years or |                                  |              |         |              |              |             |
|            | 0.25 cent  | 1/1/2020       | debt retired           | Construction                     | 100.0%       | Trust   |              |              |             |
|            | 0.333 cent | 1/1/2023       | 12/31/2028             | Fire Department & EMT            | 100.0%       | Cash    |              |              |             |
|            | 1.25 cent  | Use Tax        |                        | General Use                      | 100.0%       | Cash    |              |              |             |
| KINGFISHER | 1.25 cent  |                |                        |                                  |              |         | 5,207,745.58 | 1,069,930.03 | -           |
|            | 0.5 cent   | 2/1/2021       | 1/31/2026<br>(5 years) | Resurfacing Roads                | 28.0%        | Cash    |              |              |             |
|            |            |                | , , ,                  | County Sheriff                   | 15.0%        | Cash    |              |              |             |
|            |            |                |                        | County 911                       | 9.0%         | Cash    |              |              |             |
|            |            |                |                        | Extension & 4-H                  | 8.0%         | Cash    |              |              |             |
|            |            |                |                        | Free Fair                        | 6.0%         | Cash    |              |              |             |
|            |            |                |                        | General Government               | 15.0%        | Cash    |              |              |             |
|            |            |                |                        | Rural Fire Departments           | 13.0%        | Cash    |              |              |             |
|            |            |                |                        | Chisholm Trail Museum            | 4.0%         | Cash    |              |              |             |
|            |            |                |                        | Hennessey & Kingfisher Libraries | 2.0%         | Cash    |              |              |             |
|            | 0.5 cent   | 1/1/2024       | 1/1/2029               | Roads                            | 100.0%       | Cash    |              |              |             |
|            | 0.25 cent  | 6/1/2018       | 2028                   | Rural Fire Departments (8)       | 10.0%        | Cash    |              |              |             |
|            |            |                |                        | Jail Construction                | 90.0%        | Cash    |              |              |             |
|            | 1.25 cent  | Use Tax        |                        | General Fund                     | 100.0%       | General |              |              |             |
|            |            |                |                        |                                  |              |         |              |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|         | Rate       | Effective Date | Duration  | Earmarked Purpose      | % Designated          | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|---------|------------|----------------|-----------|------------------------|-----------------------|---------|--------------|------------|-------------|
| KIOWA   | 3 cent     |                |           |                        |                       |         | 2,414,065.31 | 642,816.86 | -           |
|         | 0.5 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<br>Collect | Cash    |              |            |             |
|         | 1.5 cent   | 7/1/2024       | 6/30/2049 | Hospital               | 100.0%                | Cash    |              |            |             |
|         | 1.0 cent   | 10/1/2023      | 9/30/2048 | Jail                   | 100.0%                | Cash    |              |            |             |
|         | 3 cent     | Use Tax        |           | General Purpose        | 100.0%                | General |              |            |             |
|         |            |                |           |                        |                       |         |              |            |             |
| LATIMER | 1.25 cent  |                |           |                        |                       |         | 1,046,559.36 | 275,408.53 | 74,709.17   |
|         | 0.375 cent | 1/1/2024       | 5 years   | General                | 100.0%                | Cash    |              |            |             |
|         | 0.125 cent |                |           | Fire                   | 100.0%                | Cash    |              |            |             |
|         | 0.50 cent  | 4/1/2023       | Unlimited | General Government     | 100.0%                |         |              |            |             |
|         | 0.25 cent  | 4/1/2023       | 5 years   | County General Fund    | 12.5%                 | Trust   |              |            |             |
|         |            |                |           | Solid Waste            | 6.25%                 | Cash    |              |            |             |
|         |            |                |           | 911                    | 6.25%                 |         |              |            |             |
|         | 1.25 cent  | Use Tax        |           | General Use            | 100.0%                | General |              |            |             |
|         | 5 cent     | Lodging Tax    | Unlimited | Tourism Board          | 95.0%                 | Trust   |              |            |             |
|         |            |                |           | General Use            | 5.0%                  | General |              |            |             |
|         |            |                |           |                        |                       |         |              |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|         | Rate      | Effective Date | Duration  | Earmarked Purpose  | % Designated | Fund    | Sales Tax    | Use Tax      | Lodging Tax |
|---------|-----------|----------------|-----------|--|--------------|---------|--------------|--------------|-------------|
| LEFLORE | 2 cent    |                |           |  |              |         | 9,617,113.97 | 2,172,212.26 | -           |
|         | 0.5 cent  | 4/1/1993       | Unlimited | Solid Waste  | 100.0%       | Cash    |              |              |             |
|         | 0.75 cent | 10/1/2003      | Unlimited | Jail Operation   | 100.0%       | Cash    |              |              |             |
|         | 0.25 cent | 4/1/2011       | Unlimited | Fire Fighters  | 100.0%       | Cash    |              |              |             |
|         | 0.5 cent  | 1/1/2015       | Unlimited | Hospital   | 100.0%       | Cash    |              |              |             |
|         | 2 cent    | Use Tax        |           | General  | 100.0%       | General |              |              |             |
| LINCOLN | 1 cent    |                |           |  |              |         | 3,530,561.42 | 1,112,078.43 | -           |
|         | 1 cent    | 1/1/2024       | 1/1/2029  | County Roads & Bridges   | 60.0%        | Cash    |              |              |             |
|         |           |                |           | County Jail  | 13.0%        | Cash    |              |              |             |
|         |           |                |           | OSU Extension & 4-H Capped @ \$120,000, excess to  |              |         |              |              |             |
|         |           |                |           | Courthouse Improvements  | 6.0%         | Cash    |              |              |             |
|         |           |                |           | Senior Citizen Nutrition   | 7.0%         | Cash    |              |              |             |
|         |           |                |           | Fire Department  | 8.5%         | Cash    |              |              |             |
|         |           |                |           | Free Fair  | 2.0%         | Cash    |              |              |             |
|         |           |                |           | Economic Development   | 2.0%         | Cash    |              |              |             |
|         |           |                |           | Emergency Management & Lincoln County Safety Office Capped @ \$25,000, excess to Courthouse Improvements | 1.5%         | Cash    |              |              |             |
|         | 1 cent    | Use Tax        |           | Undefined  | 100.0%       | Cash    |              |              |             |
|         |           |                |           |  |              |         |              |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|       | Rate      | Effective Date      | Duration  | Earmarked Purpose   | % Designated | Fund    | Sales Tax                               | Use Tax      | Lodging Tax |
|-------|-----------|---------------------|-----------|---|--------------|---------|---|--------------|-------------|
| LOGAN | 0.75 cent |                     |           |   |              |         | 3,894,934.22                            | 1,394,979.14 | -           |
|       | 0.25 cent | 1/1/2025            | 2040      | Fire Departments  | 100.0%       | Cash    |   |              |             |
|       | 0.25 cent | 1/1/2025            | 2040      | Jail Operations   | 100.0%       | Cash    |   |              |             |
|       | 0.25 cent | 1/1/2025            | 2040      | Roads and Bridges   | 100.0%       | Cash    |   |              |             |
|       | 0.75 cent | Use Tax             |           | General Purpose   | 100.0%       | General |   |              |             |
| LOVE  | 2.5 cent  |                     |           |   |              |         | 4,939,338.06                            | 1,082,957.71 | 810,775.75  |
|       | 1 cent    | 4/1/2023            | 3/31/2028 | 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 Extension Office   | 5.0%         | Cash    |   |              |             |
|       | 1 cent    | 4/1/2024            | 4/1/2034  | Hospital  | 100.0%       | Cash    |   |              |             |
|       | 0.5 cent  | 4/1/2016            | 4/1/2031  | Justice/Safety Center Debt payments; reduces to .25 for maintenance after pay off (Authorized under 68 OS 1370.7) | 100.0%       | Cash    |   |              |             |
|       | 2.5 cent  | Use Tax             |           | General Expenditures  | 100.0%       | Cash    |   |              |             |
|       | 5 cent    | Lodging Tax<br>2008 | Unlimited | General Purposes  | 100.0%       | General |   |              |             |
|       |           |                     |           |   |              |         |   |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate         | Effective Date | Duration             | Earmarked Purpose       | % Designated | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|----------|--------------|----------------|----------------------|-------------------------|--------------|---------|--------------|------------|-------------|
| MAJOR    | 1.406 cent   |                |                      |                         |              |         | 2,471,434.62 | 504,231.40 | _           |
|          | 0.0625 cent  | 4/1/2019       | Unlimited            | Extension               | 100.0%       | Cash    |              |            |             |
|          |              |                |                      | Fairgrounds M&O and     |              |         |              |            |             |
|          | 0.25 cent    | 4/1/2019       | Unlimited            | Improvements            | 100.0%       | Cash    |              |            |             |
|          |              |                |                      | Courthouse M&O and      |              |         |              |            |             |
|          | 0.09375 cent | 4/1/2019       | 3/31/2026            | Improvements            | 100.0%       | Cash    |              |            |             |
|          |              |                | Effective until 2026 |                         |              |         |              |            |             |
|          |              |                | Will reduce to .25   |                         |              |         |              |            |             |
|          | 0.5 cent     | 7/1/2016       | cent                 | Rural Fire              | 100.0%       | Cash    |              |            |             |
|          | 0.5 cent     | 4/1/2014       | Unlimited            | Sheriff                 | 100.0%       | Cash    |              |            |             |
|          | 1.406 cent   | Use Tax        |                      | General Purpose         | 100.0%       | General |              |            |             |
|          |              |                |                      |                         |              |         |              |            |             |
| MARSHALL | 2 cent       |                |                      |                         |              |         | 4,814,243.58 | 890,902.18 | 339,357.96  |
|          | 1 cent       | 4/1/2019       | 2029                 | Hospital                | 100.0%       | Cash    |              |            |             |
|          | 0.5 cent     | 4/1/2005       | Unlimited            | Sheriff and Jail        | 100.0%       | Cash    |              |            |             |
|          | 0.25 cent    | 10/1/2014      | Unlimited            | Fire Departments        | 100.0%       | Cash    |              |            |             |
|          | 0.25 cent    | 1/1/2016       | 20 years             | Jail Construction       | 100.0%       | Cash    |              |            |             |
|          | 2 cent       | Use Tax        |                      | County General Business | 100.0%       | General |              |            |             |
|          | 5 cent       | Lodging Tax    | Unlimited            | Courthouse              | 80.0%        | Cash    |              |            |             |
|          |              |                | Unlimited            | Tourism                 | 20.0%        | Cash    |              |            |             |
|          |              |                |                      |                         |              |         |              |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|         | Rate        | Effective Date | Duration        | Earmarked Purpose         | % Designated | Fund    | Sales Tax    | Use Tax      | Lodging Tax |
|---------|-------------|----------------|-----------------|---------------------------|--------------|---------|--------------|--------------|-------------|
| MAYES   | 1.375 cent  |                |                 |                           |              |         | 9,125,815.76 | 2,569,394.55 | -           |
|         | 0.375 cent  | 1/1/1986       | Unlimited       | County Roads              | 100.0%       | General |              |              |             |
|         | 0.25 cent   | 1/1/1986       | Unlimited       | Ambulance Services        | 100.0%       | General |              |              |             |
|         | 0.125 cent  | 12/1/1997      | Unlimited       | Jail M&O                  | 100.0%       | Cash    |              |              |             |
|         | 0.1875 cent | 4/1/2017       | Until paid      | Fairgrounds Building      | 100.0%       | Cash    |              |              |             |
|         | 0.0625 cent | 4/1/2017       | Until debt paid | Public Facility Authority | 100.0%       | Cash    |              |              |             |
|         | 0.25 cent   | 1/1/2003       | Unlimited       | Fire Departments          | 100.0%       | Cash    |              |              |             |
|         | 0.125 cent  | 1/1/2015       | Unlimited       | Sheriff                   | 100.0%       | Cash    |              |              |             |
|         | 1.375 cent  | Use Tax        | Unlimited       | General Fund              | 100.0%       | General |              |              |             |
|         |             |                |                 |                           |              |         |              |              |             |
| MCCLAIN | 0.5 cent    |                |                 |                           |              |         | 3,443,743.14 | 844,729.79   | -           |
|         | 0.5 cent    | 1/1/2020       | 12/31/2027      | Rural Fire                | 30.0%        | Cash    |              |              |             |
|         |             |                |                 | Law Enforcement           | 33.0%        | Cash    |              |              |             |
|         |             |                |                 | 4-H Extension             | 7.0%         | Cash    |              |              |             |
|         |             |                |                 | Senior Citizens           | 7.0%         | Cash    |              |              |             |
|         |             |                |                 | Free Fair                 | 4.0%         | Cash    |              |              |             |
|         |             |                |                 | Emergency Management      | 2.0%         | Cash    |              |              |             |
|         |             |                |                 | Economic Development      | 7.0%         | Cash    |              |              |             |
|         |             |                |                 | County Facilities         | 10.0%        | Cash    |              |              |             |
|         | 0.5 cent    | Use Tax        |                 | General Purpose           | 100.0%       | General |              |              |             |
|         |             |                |                 |                           |              |         |              |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|           | Rate      | Effective Date | Duration  | Earmarked Purpose                              | % Designated | Fund    | Sales Tax     | Use Tax      | Lodging Tax  |
|-----------|-----------|----------------|-----------|--|--------------|---------|---------------|--------------|--------------|
| MCCURTAIN | 1.75 cent |                |           |  |              |         | 12,472,572.13 | 1,520,757.48 | 4,984,634.66 |
|           | 0.5 cent  | 10/1/1991      | Unlimited | Solid Waste                                    | 100.0%       | Cash    |               |              |              |
|           | 0.5 cent  | 1/1/2000       | Unlimited | Jail Operations                                | 100.0%       | Cash    |               |              |              |
|           | 0.25 cent | 1/1/2000       | Unlimited | Sheriff  | 100.0%       | Cash    |               |              |              |
|           | 0.25 cent | 2007           | Unlimited | Rural Fire                                     | 100.0%       | Cash    |               |              |              |
|           | 0.25 cent | 4/1/2014       | Unlimited | Hospital <i>Exempts salary related expense</i> | 100.0%       | Cash    |               |              |              |
|           | 1.75 cent | Use Tax        |           | General Purpose                                | 100.0%       | Cash    |               |              |              |
|           | 3 cent    | Lodging Tax    | Unlimited | Tourism Authority                              | 85.0%        | Cash    |               |              |              |
|           |           |                |           | Administrative Costs                           | 10.0%        | General |               |              |              |
|           |           |                |           | Fair Board                                     | 5.0%         | General |               |              |              |
|           |           |                |           |  |              |         |               |              |              |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate       | Effective Date | Duration                     | Earmarked Purpose      | % Designated | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|----------|------------|----------------|------------------------------|------------------------|--------------|---------|--------------|------------|-------------|
| MCINTOSH | 2 cent     |                |                              |                        |              |         | 5,564,142.37 | 833,423.75 | -           |
|          | 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 |              |            |             |
|          | 0.5 cent   | 2012           | Expires when debt paid -2026 | Jail Debt              | 100.0%       | Cash    |              |            |             |
|          | 0.375 cent | 2012           | Unlimited                    | Jail Improvement       | 100.0%       | Cash    |              |            |             |
|          | 0.125 cent | 2012           | 12/31/2026                   | Courthouse Improvement | 100.0%       |         |              |            |             |
|          | 2 cent     | Use Tax        |                              | Highway Cash           | 50.0%        | Highway |              |            |             |
|          |            |                |                              | Jail Operations        | 50.0%        | Cash    |              |            |             |
|          |            |                |                              |                        |              |         |              |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|        | Rate   | Effective Date | Duration  | Earmarked Purpose  | % Designated | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|--------|--------|----------------|-----------|--|--------------|---------|--------------|------------|-------------|
| MURRAY | 2 cent |                |           |  |              |         | 4,943,469.21 | 697,291.93 | -           |
|        | 1 cent | 7/1/2022       | 6/30/2032 | Economic Development   | 2.0%         | General |              |            |             |
|        |        |                |           | Sulphur Chamber of Commerce                                    | 0.25%        | General |              |            |             |
|        |        |                |           | Davis Chamber of Commerce                                      | 0.25%        | General |              |            |             |
|        |        |                |           | Senior Citizens  | 4.0%         | General |              |            |             |
|        |        |                |           | Rural Fire   | 3.5%         | General |              |            |             |
|        |        |                |           | Civil Defense Changes to Emergency Management 7/1/2022         | 0.25%        | General |              |            |             |
|        |        |                |           | OSU Extension  | 3.0%         | General |              |            |             |
|        |        |                |           | Extension Homemakers   | 0.25%        | General |              |            |             |
|        |        |                |           | 4-H Organization   | 0.25%        | General |              |            |             |
|        |        |                |           | County Fair Board  | 3.0%         | General |              |            |             |
|        |        |                |           | Roads & Bridges<br>Changes to County Commissioners<br>7/1/2022 | 21.0%        | General |              |            |             |
|        |        |                |           | County Clerk   | 4.0%         | General |              |            |             |
|        |        |                |           | Court Clerk  | 4.0%         | General |              |            |             |
|        |        |                |           | County Assessor  | 3.5%         | General |              |            |             |
|        |        |                |           | County Treasurer   | 4.0%         | General |              |            |             |
|        |        |                |           | County Sheriff   | 5.0%         | General |              |            |             |
|        |        |                |           | Sheriff Deputy Reserves  | 0.25%        | General |              |            |             |
|        |        |                |           | General Government   | 26.0%        | General |              |            |             |
|        |        |                |           | Enhanced 911   | 5.25%        | General |              |            |             |

### **County Sales, Use & Lodging Tax Summary Report** Jean Hinkle, Director **Oklahoma Cooperative Extension Service**



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate      | Effective Date | Duration  | Earmarked Purpose   | % Designated | Fund    | Sales Tax | Use Tax | Lodging Tax |
|----------|-----------|----------------|-----------|---|--------------|---------|-----------|---------|-------------|
| MURRAY - | Continued |                |           | Courthouse Restoration  | 4.0%         | General |           |         |             |
|          |           |                |           | EMS Services  | 5.25%        | General |           |         |             |
|          |           |                |           | Tax Commission (Collection & Disbursement)  | 1.0%         | General |           |         |             |
|          | 1 cent    | 7/1/2003       | Unlimited | Roads and Bridges   | 45.0%        | Cash    |           |         |             |
|          |           |                |           | County General Officers   | 35.0%        | Cash    |           |         |             |
|          |           |                |           | County General Budgeted each year to Extension; 4- H; Library; Charity; Health; County Fair | 15.0%        | Cash    |           |         |             |
|          |           |                |           | Courthouse Improvements   | 5.0%         | Cash    |           |         |             |
|          | 2 cent    | Use Tax        |           | Roads and Bridges   | 100.0%       | Cash    |           |         |             |
|          |           |                |           |   |              |         |           |         |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate       | Effective Date                  | Duration                           | Earmarked Purpose  | % Designated | Fund    | Sales Tax    | Use Tax      | Lodging Tax |
|----------|------------|---------------------------------|------------------------------------|--|--------------|---------|--------------|--------------|-------------|
| MUSKOGEE | 1.499 cent |                                 |                                    |  |              |         | 7,833,931.92 | 1,412,609.35 | 89,787.60   |
|          | 0.15 cent  | 4/1/2006                        | Unlimited                          | Fire Fighters  | 100.0%       | Cash    |              |              |             |
|          | 0.5 cent   | 1/1/2019                        | 12/31/2028                         | Roads and Bridges  | 50.0%        | Cash    |              |              |             |
|          |            |                                 |                                    | Sheriff  | 50.0%        | Cash    |              |              |             |
|          | 0.849 cent | 4/1/2025                        | will reduce to 0.50 once debt paid | Public Safety Authority                                  | 100.0%       | Cash    |              |              |             |
|          | 1.499 cent | Use Tax                         |                                    | General Use  | 100.0%       | Cash    |              |              |             |
|          | 5 cent     | Lodging Tax; Effective 1/1/2017 |                                    | Economic Development                                     | 50.0%        | Cash    |              |              |             |
|          |            |                                 |                                    | Roads and Bridges Divided equally among the 3 districts  | 50.0%        | Highway |              |              |             |
|          |            |                                 |                                    |  |              |         |              |              |             |
| NOBLE    | 1.5 cent   |                                 |                                    |  |              |         | 1,785,508.54 | 524,243.12   | -           |
|          | 0.25 cent  | 10/1/2012                       | Unlimited                          | Fair   | 70.0%        | Cash    |              |              |             |
|          |            |                                 |                                    | Extension  | 30.0%        | Cash    |              |              |             |
|          | 0.25 cent  | 1/1/2016                        | 12/31/2025                         | Rural Fire   | 100.0%       | Cash    |              |              |             |
|          | 0.75 cent  | 1/1/2016                        | 12/31/2026                         | Jail/Sheriff Operations Ballot allows for debt reduction | 100.0%       | Cash    |              |              |             |
|          | 0.25 cent  | 7/1/2017                        | 6/30/2027                          | Ambulance  | 100.0%       | Cash    |              |              |             |
|          | 1.5 cent   | Use Tax                         |                                    | General Purpose  | 100.0%       | General |              |              |             |
|          |            |                                 |                                    |  |              |         |              |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

| Rate      | Effective Date                        | Duration   | Earmarked Purpose  | % Designated  | Fund   | Sales Tax  | Use Tax      | Lodging Tax                          |
|-----------|---------------------------------------|--|--|---|--------|--|--------------|--------------------------------------|
| 2 cent    |                                       |  |  |   |        | 1,238,536.15   | 379,537.35   | -                                    |
| 1 cent    | 5/1/2023                              | 5 years  | County Roads and Bridges   | 100.0%  | Cash   |  |              |                                      |
| 1 cent    | 7/1/2003                              | Unlimited  | Roads and Bridges  | 45.0%   | Cash   |  |              |                                      |
|           |                                       |  | County General Officers  | 35.0%   | Cash   |  |              |                                      |
|           |                                       |  | County General Budgeted each year to Extension; 4- H; Library; Charity; Health; County Fair                                  | 15.0%   | Cash   |  |              |                                      |
|           |                                       |  |  | 5.0%  | Cash   |  |              |                                      |
| 2 cent    | Use Tax                               |  | Roads and Bridges  | 100.0%  | Cash   |  |              |                                      |
| 2 cent    |                                       |  |  |   |        | 1,727,327.22   | 478,276.48   |                                      |
| 1.25 cent | 2/1/1993                              | Unlimited  | General Government   | 59.0%   | Cash   |  |              |                                      |
|           |                                       |  | Courthouse Improvement   | 6.0%  | Cash   |  |              |                                      |
|           |                                       |  | OSU Extension  | 12.5%   | Cash   |  |              |                                      |
|           |                                       |  | Free Fair  | 4.5%  | Cash   |  |              |                                      |
|           |                                       |  | Rural Fire Protection  | 3.0%  | Cash   |  |              |                                      |
|           |                                       |  | Senior Citizens  | 3.0%  | Cash   |  |              |                                      |
|           |                                       | 12/31/2037   | Roads & Bridges  | 12.0%   | Cash   |  |              |                                      |
| 0.75 cent | 1/1/2017                              | (20 years)   | Jail M&O   | 100.0%  | Cash   |  |              |                                      |
| 2 cent    | Use Tax                               | Unlimited  | County General   | 100.0%  | Cash   |  |              |                                      |
|           |                                       |  | No current Sales Tax or Use Tax<br>Apportionments made on delinquent<br>sales tax collected                                  |   |        |  | -            | -                                    |
|           | 2 cent 1 cent 2 cent 2 cent 0.75 cent | 2 cent 5/1/2023 1 cent 7/1/2003  2 cent Use Tax  2 cent 1.25 cent 2/1/1993  0.75 cent 1/1/2017 | 2 cent 5/1/2023 5 years  1 cent 7/1/2003 Unlimited  2 cent Use Tax  2 cent 2/1/1993 Unlimited  0.75 cent 1/1/2017 (20 years) | 2 cent  1 cent 5/1/2023 5 years County Roads and Bridges  1 cent 7/1/2003 Unlimited Roads and Bridges County General Officers County General Budgeted each year to Extension; 4-H; Library; Charity; Health; County Fair Courthouse Improvements  2 cent Use Tax Roads and Bridges  2 cent 1.25 cent 2/1/1993 Unlimited General Government Courthouse Improvement OSU Extension Free Fair Rural Fire Protection Senior Citizens Roads & Bridges  12/31/2037 (20 years) Jail M&O  2 cent Use Tax Unlimited County General  No current Sales Tax or Use Tax Apportionments made on delinquent | 1 cent | 2 cent   1 cent   5/1/2023   5 years   Country Roads and Bridges   100.0%   Cash     1 cent   7/1/2003   Unlimited   Roads and Bridges   45.0%   Cash     Country General Officers   35.0%   Cash     Country General Officers   35.0%   Cash     Country General Officers   35.0%   Cash     Country General Growing   Gene | 1,238,536.15 | 1,238,536.15   379,537.35     1 cent |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate       | Effective Date | Duration  | Earmarked Purpose  | % Designated | Fund    | Sales Tax    | Use Tax      | Lodging Tax |
|----------|------------|----------------|-----------|--|--------------|---------|--------------|--------------|-------------|
| OKMULGEE | 1.583 cent |                |           |  |              |         | 6,013,568.24 | 1,193,376.32 | -           |
|          | 0.5 cent   | 3/1/2000       | Unlimited | Jail M&O   | 100.0%       | Cash    |              |              |             |
|          | 0.333 cent | 7/1/2018       | Unlimited | Fire Departments   | 100.0%       | Cash    |              |              |             |
|          | 0.5 cent   | 4/1/2011       | Unlimited | County Roads   | 100.0%       | Cash    |              |              |             |
|          | 0.25 cent  | 4/1/2011       | Unlimited | Sheriff  | 100.0%       | Cash    |              |              |             |
|          | 1.583 cent | Use Tax        |           | Courthouse Improvements and Special Projects                     | 100.0%       | Cash    |              |              |             |
| OSAGE    | 1.25 cent  |                |           |  |              |         | 5,556,501.68 | 1,962,920.88 | 318,462.46  |
|          | 1 cent     | 7/1/1994       | Unlimited | Jail   | 99.0%        | Cash    |              |              |             |
|          |            |                |           | Collection & Enforcement   | 1.0%         | Cash    |              |              |             |
|          | 0.25 cent  | 1/1/2007       | Unlimited | Health   | 100.0%       | Cash    |              |              |             |
|          | 1.25 cent  | Use Tax        |           | County Buildings, Roads, Nutrition,<br>Public Works, Fairgrounds |              | Cash    |              |              |             |
|          | 5 cent     | Lodging Tax    |           | Tourism  | 100.0%       | Cash    |              |              |             |
| OTTAWA   | 1.35 cent  |                |           |  |              |         | 4,659,198.10 | 941,968.30   |             |
|          | 0.5 cent   | 10/1/1996      | Unlimited | Maintain Jail  | 100.0%       | General |              |              |             |
|          | 0.5 cent   | 1/1/1999       | Unlimited | New Roads and Bridges  | 100.0%       | Cash    |              |              |             |
|          | 0.1 cent   |                | Unlimited | All Fire Departments   | 100.0%       | Cash    |              |              |             |
|          | 0.25 cent  | 4/1/2006       | 4/1/2036  | Courthouse Debt  | 100.0%       | Cash    |              |              |             |
|          | 1.35 cent  | Use Tax        |           | General Purpose  | 100.0%       | General |              |              |             |
|          |            |                |           |  |              |         |              |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|       | Rate     | Effective Date | Duration  | Earmarked Purpose       | % Designated | Fund           | Sales Tax    | Use Tax    | Lodging Tax |
|-------|----------|----------------|-----------|-------------------------|--------------|----------------|--------------|------------|-------------|
| AWNEE | 1.6 cent |                |           |                         |              |                | 2,142,905.28 | 565,258.45 |             |
|       | 1 cent   | 2/1/2024       | 2/1/2029  | General Fund            | 28.0%        | Cash           |              |            |             |
|       |          |                |           | Sheriff                 | 30.0%        | Cash           |              |            |             |
|       |          |                |           | OSU Extension           | 5.0%         | Cash           |              |            |             |
|       |          |                |           | City & Rural Fire Dept. | 5.0%         | Cash           |              |            |             |
|       |          |                |           | County 911              | 2.0%         | Cash           |              |            |             |
|       |          |                |           | County Buildings        | 8.0%         | Cash           |              |            |             |
|       |          |                |           | Juvenile Detention      | 1.0%         | Cash           |              |            |             |
|       |          |                |           | Economic Development    | 4.0%         | Cash           |              |            |             |
|       |          |                |           | Emergency Management    | 2.0%         | Cash           |              |            |             |
|       |          |                |           | Roads & Bridges         | 10.0%        | Cash           |              |            |             |
|       |          |                |           | Free Fair               | 3.0%         | Cash           |              |            |             |
|       |          |                |           | Senior Citizens         | 2.0%         | Cash           |              |            |             |
|       | 0.6 cent | 4/1/2023       | 3/31/2033 | Jail M&O                | 25.0%        | Cash           |              |            |             |
|       |          |                |           | Fire Departments        | 35.0%        | Cash           |              |            |             |
|       | 1.6 cent | Use Tax        |           | General Purpose         | 100.0%       | General & Cash |              |            |             |
|       |          |                |           |                         |              |                |              |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|           | Rate        | Effective Date | Duration   | Earmarked Purpose   | % Designated | Fund | Sales Tax     | Use Tax      | Lodging Tax |
|-----------|-------------|----------------|------------|---|--------------|------|---------------|--------------|-------------|
| PAYNE     | 0.813 cent  |                |            |   |              |      | 11,766,697.38 | 1,991,503.07 | -           |
|           | 0.375 cent  | 1/1/2018       | 12/31/2028 | Roads & Bridges   | 53.0%        | Cash |               |              |             |
|           |             |                |            | OSU Extension   | 7.0%         | Cash |               |              |             |
|           |             |                |            | Expo  | 20.0%        | Cash |               |              |             |
|           |             |                |            | Rural Fire  | 5.0%         | Cash |               |              |             |
|           |             |                |            | General Government  | 15.0%        | Cash |               |              |             |
|           | 0.125 cent  | 1/1/2006       | Unlimited  | Jail Operations   | 100.0%       | Cash |               |              |             |
|           | 0.25 cent   | 4/1/2021       | 3/31/2031  | Road & Bridge Materials and Road & Bridge Construction Services | 100.0%       | Cash |               |              |             |
|           | 0.0625 cent | 5/1/2013       | 3/31/2028  | Fire Department   | 100.0%       | Cash |               |              |             |
|           | 0.813 cent  | Use Tax        |            | Self Insurance Fund   | 100.0%       | Cash |               |              |             |
| PITTSBURG | 1.5 cent    |                |            |   |              |      | 10,818,145.38 | 1,934,886.48 | -           |
|           | 1 cent      | 1/1/2016       | Unlimited  | Roads   | 100.0%       | Cash |               |              |             |
|           | 0.25 cent   |                |            | Animal Shelter  | 25.0%        | Cash |               |              |             |
|           |             |                | Unlimited  | Jail Maintenance  | 75.0%        | Cash |               |              |             |
|           | 0.25 cent   | 1/1/2009       | Unlimited  | Fire Department   | 100.0%       | Cash |               |              |             |
|           | 1.5 cent    | Use Tax        |            | Distributed to all ST accounts                                  |              | Cash |               |              |             |
|           |             |                |            |   |              |      |               |              |             |

**Oklahoma Cooperative Extension Service** 



## **COUNTY TRAINING PROGRAM**

**OSU Extension** 

|          | Rate        | Effective Date | Duration  | Earmarked Purpose          | % Designated | Fund    | Sales Tax    | Use Tax      | Lodging Tax |
|----------|-------------|----------------|-----------|----------------------------|--------------|---------|--------------|--------------|-------------|
| PONTOTOC | 0.875 cent  |                |           |                            |              |         | 5,732,524.92 | 1,154,491.50 | 467,329.91  |
|          | 0.125 cent  | 10/1/2017      | Unlimited | Courthouse and Jail        | 100.0%       | Cash    |              |              |             |
|          | 0.5625 cent | 4/1/2018       | Unlimited | Safety Tax: Highway        | 44.5%        | Cash    |              |              |             |
|          |             |                |           | Safety Tax: Ambulance      | 16.5%        | Cash    |              |              |             |
|          |             |                |           | Safety Tax: 911            | 14.0%        | Cash    |              |              |             |
|          |             |                |           | Safety Tax: Jail           | 25.0%        | Cash    |              |              |             |
|          | 0.1875 cent | 12/6/2012      | Unlimited | Fire Department            | 80.5%        | Cash    |              |              |             |
|          |             |                |           | Nutrition                  | 5.75%        | Cash    |              |              |             |
|          |             |                |           | Call-A-Ride Transportation | 5.75%        | Cash    |              |              |             |
|          |             |                |           | Emergency Management       | 3.0%         | Cash    |              |              |             |
|          |             |                |           | Administration             | 5.0%         | General |              |              |             |
|          | 0.875 cent  | Use Tax        |           | Undefined                  | 100.0%       | Cash    |              |              |             |
|          | 5 cent      | Lodging Tax    |           | Fairgrounds                | 100.0%       | Cash    |              |              |             |
|          |             |                |           | -                          |              |         |              |              |             |

**Oklahoma Cooperative Extension Service** 



## **COUNTY TRAINING PROGRAM**

OSU Extension

|              | Rate       | Effective Date | Duration  | Earmarked Purpose             | % Designated | Fund | Sales Tax     | Use Tax      | Lodging Tax |
|--------------|------------|----------------|-----------|-------------------------------|--------------|------|---------------|--------------|-------------|
| POTTAWATOMIE | 1.495 cent |                |           |                               |              |      | 15,240,078.91 | 3,342,344.49 | -           |
|              | 1 cent     | 7/1/2013       | Unlimited | Roads and Bridges             | 60.0%        | Cash |               |              |             |
|              |            |                |           | Public Safety Center          | 20.0%        | Cash |               |              |             |
|              |            |                |           | Fire Department               | 7.0%         | Cash |               |              |             |
|              |            |                |           | Emergency Services            | 4.25%        | Cash |               |              |             |
|              |            |                |           | Economic Development          | 2.00%        | Cash |               |              |             |
|              |            |                |           | OSU Extension Service         | 2.75%        | Cash |               |              |             |
|              |            |                |           | Senior Citizens               | 2.0%         | Cash |               |              |             |
|              |            |                |           | Soil Conservation Service     | 1.0%         | Cash |               |              |             |
|              |            |                |           | Co. Fair/Jr. Live Show/Yth Ed | 1.0%         | Cash |               |              |             |
|              | 0.495 cent | 7/1/2016       | Unlimited | Education                     | 99.0%        | Cash |               |              |             |
|              |            |                |           | Justice Center                | 1.0%         | Cash |               |              |             |
|              | 1.495 cent | Use Tax        |           | Capital Improvements          | 100.0%       | Cash |               |              |             |
|              |            |                |           |                               |              |      |               |              |             |

**Oklahoma Cooperative Extension Service** 



## **COUNTY TRAINING PROGRAM**

OSU Extension

|            | Rate      | Effective Date | Duration  | Earmarked Purpose   | % Designated | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|------------|-----------|----------------|-----------|---|--------------|---------|--------------|------------|-------------|
| PUSHMATAHA | 2 cent    |                |           |   |              |         | 1,618,555.43 | 514,745.62 | -           |
|            | 1 cent    | 4/1/2021       | Unlimited | County Jail M&O and financing Sheriff M&O   | 50.0%        | Cash    |              |            |             |
|            |           |                |           | County General M&O (which funds<br>the Assessor, County Clerk, County<br>Treasurer, Court Clerk, Election<br>Board, District Attorney, Sheriff);<br>and County Roads M&O and<br>Equipment | 34.0%        | Cash    |              |            |             |
|            |           |                |           | Economic Development  | 3.5%         | Cash    |              |            |             |
|            |           |                |           | County Fair Board   | 2.0%         | Cash    |              |            |             |
|            |           |                |           | Emergency Management  | 1.5%         | Cash    |              |            |             |
|            |           |                |           | OSU Extension Office  | 9.0%         | Cash    |              |            |             |
|            | 0.25 cent | 6/30/2018      | Unlimited | Volunteer Fire Department   | 100.0%       | General |              |            |             |
|            | 0.75 cent | 6/30/2023      | 5 years   | Hospital  | 100.0%       | General |              |            |             |
|            | 2 cent    | Use Tax        |           | General Use   | 100.0%       | General |              |            |             |
|            |           |                |           |   |              |         |              |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

| Rate        | Effective Date                                       | Duration  | Earmarked Purpose   | % Designated   | Fund   | Sales Tax   | Use Tax  | Lodging Tax  |
|-------------|--|---|---|--|--|---|--|--|
| 1.5 cent    |  |   |   |  |  | 1,887,438.81  | 357,126.41   | -  |
| 1.5 cent    | 12/1/2019  | 12/1/2025   | Hospital  | 60.0%  | Cash   |   |  |  |
|             |  |   | Rural Fire  | 8.33%  | Cash   |   |  |  |
|             |  |   | Senior Citizen, Emergency Management, OSU Extension, Fair Board, Rural Econ Devel, Sheriff, Treasurer, County Clk, Assessor, Court Clk, General Gov Dept, Election Board, Excise Board, Highway Road Materials. | 31.67%   | Cash   |   |  |  |
| 1.5 cent    | Use Tax  |   | Roads and Bridges   | 100.0%   | Highway  |   |  |  |
| 1.5 cent    |  |   |   |  |  | 18,046,930.10   | 5,015,265.97   | -  |
| 0.3333 cent | 5/1/2015   | Unlimited   | Criminal Justice Authority (Jail M&O)   | 100.0%   | Cash   |   |  |  |
| 0.1666 cent | 1/1/2010   | 30 years  | Courthouse Improvements and 911<br>Center   | 100.0%   | Cash   |   |  |  |
| 1 cent      | 7/1/2019   | Unlimited   | Roads and Bridges   | 100.0%   | Cash   |   |  |  |
| 1.5 cent    | Use Tax  |   | Rogers County Industrial & Development Authority  | 100.0%   | Cash   |   |  |  |
|             | 1.5 cent  1.5 cent  0.3333 cent  0.1666 cent  1 cent | 1.5 cent 12/1/2019  1.5 cent Use Tax  1.5 cent  0.3333 cent 5/1/2015  0.1666 cent 1/1/2010  1 cent 7/1/2019 | 1.5 cent 12/1/2019 12/1/2025  1.5 cent Use Tax  1.5 cent  0.3333 cent 5/1/2015 Unlimited  0.1666 cent 1/1/2010 30 years  1 cent 7/1/2019 Unlimited  | 1.5 cent 12/1/2019 12/1/2025 Hospital  Rural Fire  Senior Citizen, Emergency Management, OSU Extension, Fair Board, Rural Econ Devel, Sheriff, Treasurer, County Clk, Assessor, Court Clk, General Gov Dept, Election Board, Excise Board, Highway Road Materials.  1.5 cent Use Tax Roads and Bridges  1.5 cent  0.3333 cent 5/1/2015 Unlimited Criminal Justice Authority (Jail M&O) Courthouse Improvements and 911 Center  1 cent 7/1/2019 Unlimited Roads and Bridges  Rogers County Industrial & | 1.5 cent 12/1/2019 12/1/2025 Hospital 60.0%  Rural Fire 8.33%  Senior Citizen, Emergency Management, OSU Extension, Fair Board, Rural Econ Devel, Sheriff, Treasurer, County Clk, Assessor, Court Clk, General Gov Dept, Election Board, Excise Board, Highway Road Materials. 31.67%  1.5 cent Use Tax Roads and Bridges 100.0%  1.5 cent 5/1/2015 Unlimited Criminal Justice Authority (Jail M&O) 100.0%  Courthouse Improvements and 911 100.0%  1 cent 7/1/2019 Unlimited Roads and Bridges 100.0%  Rogers County Industrial & | 1.5 cent         12/1/2019         12/1/2025         Hospital         60.0%         Cash           Rural Fire         8.33%         Cash           Senior Citizen, Emergency<br>Management, OSU Extension, Fair<br>Board, Rural Econ Devel, Sheriff,<br>Treasurer, County Clk, Assessor,<br>Court Clk, General Gov Dept,<br>Election Board, Excise Board,<br>Highway Road Materials.         31.67%         Cash           1.5 cent         Use Tax         Roads and Bridges         100.0%         Highway           1.5 cent         Unlimited         Criminal Justice Authority (Jail M&O)         100.0%         Cash           0.3333 cent         5/1/2015         Unlimited         Criminal Justice Authority (Jail M&O)         100.0%         Cash           0.1666 cent         1/1/2010         30 years         Center         100.0%         Cash           1 cent         7/1/2019         Unlimited         Roads and Bridges         100.0%         Cash           Rogers County Industrial &         Rogers County Industrial &         100.0%         Cash | 1.5 cent 12/1/2019 12/1/2025 Hospital 60.0% Cash  Rural Fire 8.33% Cash  Senior Citizen, Emergency Management, OSU Extension, Fair Board, Rural Econ Devel, Sheriff, Treasurer, County Clk, Assessor, Court Clk, General Gov Dept, Election Board, Excise Board, Highway Road Materials. 31.67% Cash  1.5 cent Use Tax Roads and Bridges 100.0% Highway  1.5 cent 5/1/2015 Unlimited Criminal Justice Authority (Jail M&O) 0.3333 cent 5/1/2015 Unlimited Criminal Justice Authority (Jail M&O) 0.1666 cent 1/1/2010 30 years Center 100.0% Cash  1 cent 7/1/2019 Unlimited Roads and Bridges 100.0% Cash Rogers County Industrial & | 1.5 cent 12/1/2019 12/1/2025 Hospital 60.0% Cash  Rural Fire 8.33% Cash  Senior Citizen, Emergency Management, OSU Extension, Fair Board, Rural Econ Devel, Sheriff, Treasurer, County Clk, Assessor, Court Clk, General Gov Dept, Election Board, Excise Board, Highway Road Materials. 31.67% Cash  1.5 cent Use Tax Roads and Bridges 100.0% Highway  1.5 cent Use Tax Criminal Justice Authority (Jail M&O) 100.0% Cash  O.3333 cent 5/1/2015 Unlimited Criminal Justice Authority (Jail M&O) 100.0% Cash  Courthouse Improvements and 911 Center 100.0% Cash  1 cent 7/1/2019 Unlimited Roads and Bridges 100.0% Cash  Rogers County Industrial & |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate      | Effective Date | Duration   | Earmarked Purpose  | % Designated | Fund | Sales Tax    | Use Tax    | Lodging Tax |
|----------|-----------|----------------|------------|--|--------------|------|--------------|------------|-------------|
| SEMINOLE | 1.25 cent |                |            |  |              |      | 3,651,535.52 | 593,402.27 |             |
|          | 0.5 cent  | 9/1/2020       | 8/31/2025  | General Government   | 20.0%        | Cash |              |            |             |
|          |           |                |            | County Sheriff Department  | 20.0%        | Cash |              |            |             |
|          |           |                |            | District #1: Repair or replacement of county roads, bridges, and equipment | 20.0%        | Cash |              |            |             |
|          |           |                |            | District #2: Repair or replacement of county roads, bridges, and equipment | 20.0%        | Cash |              |            |             |
|          |           |                |            | District #3: Repair or replacement of county roads, bridges, and equipment | 20.0%        | Cash |              |            |             |
|          | 0.5 cent  | 4/1/2007       | 4/1/2027   | Jail M&O   | 100.0%       | Cash |              |            |             |
|          | 0.25 cent | 1/1/2022       | 12/31/2026 | 8 Fire Departments   | 40.0%        | Cash |              |            |             |
|          |           |                |            | 3 Ambulance Services   | 30.0%        | Cash |              |            |             |
|          |           |                |            | County Wide 911 Service  | 30.0%        | Cash |              |            |             |
|          | 1.25 cent | Use Tax        |            | General Purpose  | 100.0%       | Cash |              |            |             |
|          |           |                |            |  |              |      |              |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|          | Rate       | Effective Date | Duration   | Earmarked Purpose   | % Designated | Fund           | Sales Tax    | Use Tax      | Lodging Tax |
|----------|------------|----------------|------------|---|--------------|----------------|--------------|--------------|-------------|
| SEQUOYAH | 1.417 cent |                |            |   |              |                | 5,702,075.27 | 1,264,776.16 | -           |
|          | 0.667 cent | 1/1/2009       | Unlimited  | Jail Maintenance/Operation  | 100.0%       | Cash           |              |              |             |
|          | 0.5 cent   |                | Unlimited  | Highways and Roads  | 100.0%       | Cash           |              |              |             |
|          | 0.25 cent  |                | Unlimited  | Rural Fire  | 100.0%       | Cash           |              |              |             |
|          | 1.417 cent | Use Tax        |            | Designated same as Sales Tax Allocation   |              | Cash           |              |              |             |
| STEPHENS | 0.7 cent   |                |            |   |              |                | 5,665,925.77 | 1,099,284.53 | _           |
|          | 0.3 cent   | 10/1/2005      | Unlimited  | Jail M&O  | 100.0%       | Cash           |              |              |             |
|          | 0.25 cent  | 1/1/2021       | 12/31/2041 | Fairgrounds M&O and Improvements  | 100.0%       | Cash           |              |              |             |
|          | 0.15 cent  | 4/1/2020       | Unlimited  | Fire  | 92.0%        | Cash           |              |              |             |
|          |            |                |            | Nutrition Sites  Allocation monthly per meals served                                    | 8.0%         | Cash           |              |              |             |
|          | 0.7 cent   | Use Tax        | Unlimited  | General Use   | 100.0%       | General        |              |              |             |
| TEXAS    | 1.45 cent  |                |            |   |              |                | 3,797,741.85 | 878,154.06   | -           |
|          | 1 cent     | 4/1/2024       | 4/1/2044   | Jail Operations   | 60.0%        | Cash           |              |              |             |
|          |            |                |            | Rural Fire, EMS, Hospital, Fair, and Detention Center  Commission approves expenditures | 40.00/       |                |              |              |             |
|          | 0.45 cent  | 7/1/2019       | 6/30/2029  | upon request  Hospital debt retirement and other expenses                               | 40.0%        | Cash<br>Cash   |              |              |             |
|          | 1.45 cent  | Use Tax        |            | General Government  | 60.0%        | General & Cash |              |              |             |
|          |            |                |            |   |              |                |              |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|         | Rate       | Effective Date | Duration   | Earmarked Purpose   | % Designated | Fund    | Sales Tax     | Use Tax       | Lodging Tax |
|---------|------------|----------------|------------|---|--------------|---------|---------------|---------------|-------------|
| TILLMAN | 3 cent     |                |            |   |              |         | 846,466.94    | 255,298.85    | -           |
|         | 1 cent     | 1/1/2013       | Unlimited  | County General Use  | 63.0%        | Cash    |               |               |             |
|         |            |                |            | Capital Improvements  | 20.0%        | Cash    |               |               |             |
|         |            |                |            | County Extension Office   | 12.0%        | Cash    |               |               |             |
|         |            |                |            | Free Fair   | 5.0%         | Cash    |               |               |             |
|         | 0.5 cent   | 1/1/2011       | Debt Paid  | Jail Debt   | 100.0%       | Cash    |               |               |             |
|         | 1 cent     | 4/1/2025       | Unlimited  | Hospital  | 100.0%       | General |               |               |             |
|         | 0.5 cent   | 10/1/2017      | 2034       | Jail Debt and Upkeep  | 100.0%       | Cash    |               |               |             |
|         | 3 cent     | Use Tax        |            | General Purposes  | 50.0%        | General |               |               |             |
|         |            |                |            | Law Enforcement Center Bond (Jail)                                | 50.0%        | Cash    |               |               |             |
|         |            |                |            | Law Emoreement center bond (July)                                 | 30.0%        | Casii   |               |               |             |
| TULSA   | 0.367 cent |                |            |   |              |         | 53,205,834.87 | 10,508,825.76 |             |
|         | 0.25 cent  | 1/1/2004       | Unlimited  | Jail M&O  | 100.0%       | Cash    | 35,255,55     |               |             |
|         | 0.05 cent  | 1/1/2017       | 12/31/2031 | Vision 2  | 100.0%       | Cash    |               |               |             |
|         | 0.026 cent | 7/1/2014       | 7/1/2029   | Tulsa Jail  | 100.0%       | Cash    |               |               |             |
|         |            |                |            |   |              | Casii   |               |               |             |
|         | 0.041 cent | 7/1/2014       | 7/1/2029   | Juvenile Justice/Courts/Detention  Tulsa County Public Facilities | 100.0%       | Cash    |               |               |             |
|         | 0.367 cent | Use Tax        |            | Authority   | 100.0%       | Trust   |               |               |             |
|         |            |                |            |   |              |         |               |               |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|            | Rate      | Effective Date | Duration  | Earmarked Purpose                            | % Designated | Fund    | Sales Tax     | Use Tax      | Lodging Tax |
|------------|-----------|----------------|-----------|--|--------------|---------|---------------|--------------|-------------|
| WAGONER    | 1.3 cent  |                |           |  |              |         | 11,320,567.53 | 3,728,661.76 | -           |
|            | 1 cent    | 4/1/2018       | 4/1/2028  | Road Improvements                            | 80.0%        | Cash    |               |              |             |
|            |           |                |           | County General Fund                          | 10.0%        | Cash    |               |              |             |
|            |           |                |           | Sheriff                                      | 10.0%        | Cash    |               |              |             |
|            | 0.3 cent  | 7/1/2007       | Unlimited | 14 Wagoner County Fire Depts.                | 100.0%       | Cash    |               |              |             |
|            | 1.3 cent  | Use Tax        |           | County Commissioners                         | 50.0%        | Cash    |               |              |             |
|            |           |                |           | Economic Development                         | 50.0%        | Cash    |               |              |             |
|            |           |                |           |  |              |         |               |              |             |
| WASHINGTON | 1 cent    |                |           |  |              |         | 7,718,122.51  | 1,799,727.06 | -           |
|            | 0.5 cent  | 12/1/2002      | Unlimited | Jail; Roads and Bridges  Allocated each year | 100.0%       | General |               |              |             |
|            | 0.25 cent | 10/1/2009      | Unlimited | Jail Maintenance & Operation                 | 100.0%       | Cash    |               |              |             |
|            | 0.25 cent | 10/1/2019      | Unlimited | Jail Maintenance & Operation                 | \$ 80,000    | Cash    |               |              |             |
|            |           |                |           | Emergency Management                         | \$ 22,000    | Cash    |               |              |             |
|            |           |                |           | Economic Development                         | \$ 8,500     | Cash    |               |              |             |
|            |           |                |           | Free Fair Board                              | \$ 10,500    | Cash    |               |              |             |
|            |           |                |           | General Government                           | Remainder    | Cash    |               |              |             |
|            | 1 cent    | Use Tax        | Unlimited | Employee Raises                              | 100.0%       | Cash    |               |              |             |
|            |           |                |           |  |              |         |               |              |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|         | Rate        | Effective Date | Duration  | Earmarked Purpose   | % Designated | Fund    | Sales Tax    | Use Tax    | Lodging Tax |
|---------|-------------|----------------|-----------|---|--------------|---------|--------------|------------|-------------|
| WASHITA | 2 cent      |                |           |   |              |         | 1,512,837.51 | 582,041.59 | _           |
|         | 1.25 cent   | 10/1/2024      | 9/30/2029 | Washita County Justice Center   | 40.0%        | Cash    |              |            |             |
|         |             |                |           | County General Fund   | 20.0%        | General |              |            |             |
|         |             |                |           | Fire Departments  | 16.5%        | Cash    |              |            |             |
|         |             |                |           | OSU Extension/4-H Program   | 7.0%         | Cash    |              |            |             |
|         |             |                |           | Ambulances  | 8.5%         | Cash    |              |            |             |
|         |             |                |           | Senior Citizen Centers  | 5.5%         | Cash    |              |            |             |
|         |             |                |           | Free Fair/Jr. Livestock Show  | 2.5%         | Cash    |              |            |             |
|         | 0.375 cent  | 10/1/2009      | 20 years  | New Justice Center Building Cost  | 100.0%       | Cash    |              |            |             |
|         | 0.1875 cent | 10/1/2009      | 20 years  | New Justice Center Building<br>Equipment  | 100.0%       | Cash    |              |            |             |
|         | 0.1875 cent | 10/1/2009      | 20 years  | New Justice Center Building<br>Maintenance  | 100.0%       | Cash    |              |            |             |
|         | 2 cent      | Use Tax        |           | General Purpose   | 100.0%       | General |              |            |             |
| WOODS   | 0.5 cent    |                |           |   |              |         | 825,599.78   | 203,882.79 |             |
|         | 0.5 cent    | 3/10/1992      | Unlimited | General Operations, purposes pertaining to the Health and Well-Being of the people, and Capitol Improvements of the Woods County Government | 100.0%       | General |              |            |             |
|         | 0.5 cent    | Use Tax        |           | General Purposes  | 100.0%       | General |              |            |             |

**Oklahoma Cooperative Extension Service** 



## COUNTY TRAINING PROGRAM OSU Extension

|                 | Rate     | Effective Date | Duration  | Earmarked Purpose | % Designated | Fund           | Sales Tax      | Use Tax       | Lodging Tax  |
|-----------------|----------|----------------|-----------|-------------------|--------------|----------------|----------------|---------------|--------------|
| WOODWARD        | 0.9 cent |                |           |                   |              |                | 3,719,337.27   | 557,983.33    | -            |
|                 | 0.2 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           |                |               |              |
|                 |          |                |           | D.A.R.E.          | 17.5%        | Cash           |                |               |              |
|                 | 0.2 cent | 7/8/2010       | Unlimited | Jail Maintenance  | 100.0%       | Cash           |                |               |              |
|                 | 0.5 cent | 7/1/2013       | 2026      | Fair Debt         | 80.0%        | Cash           |                |               |              |
|                 |          |                |           | Fair M&O          | 20.0%        | Cash           |                |               |              |
|                 | 0.9 cent | Use Tax        |           | General Purpose   | 100.0%       | General & Cash |                |               |              |
| STATEWIDE TOTAL |          |                |           |                   |              |                | 393,472,948.22 | 89,317,320.12 | 7,502,556.46 |