



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
ADAIR	1.75 cent						2,508,812.89	684,283.78	
	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	<i>Reduces to 0.2 after debt paid</i>	Courthouse Maintenance	100.0%	Cash			-
	1.75 cent	Use Tax		General Purpose	100.0%	Cash			
ALFALFA	2 cent						1,258,918.95	356,976.10	
	2 cent	1/1/2021	12/31/2024	Emergency Services	52.0%	Cash			
				County General Government	20.0%	General & Cash			
				County Roads and Bridges	23.0%	Cash			-
				Fairgrounds	5.0%	Cash			
	2 cent	Use Tax	<i>Renewed with Sales Tax</i>	General	100.0%	General			
ATOKA	2 cent						3,066,431.26	494,236.65	
	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	4/1/2023		County Roads & Bridges	50.0%	Cash			
				Fire Departments	50.0%	Cash			
	2 cent	Use Tax		General Use	100.0%	General & Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
BEAVER	2 cent						769,662.43	296,825.39	
	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			
				7 Beaver Co. Fire Departments	10.4%	Cash			
				Courthouse M&O	19.3%	Cash			
				County Library	10.0%	Cash			
				3 Senior Citizens Centers	6.0%	Cash			
				Beaver City Transit Bus	1.3%	Cash			
				Rural Economic Development of Beaver Chamber of Commerce	1.0%	Cash			
				Jones & Plummer Trail Museum	1.0%	Cash			
	1 cent	4/1/2017	4/1/2024	Hospital	100.0%	Trust			
	2 cent	Use Tax		Courthouse Renovations	100.0%	Cash			
BECKHAM	0.35 cent						1,553,676.71	225,669.44	
	0.25 cent	4/1/2017	Unlimited	Jail Maintenance - debt pay off	100.0%	Cash			
	0.10 cent	4/1/2019	2024	County Fire Departments - divided equally among 7 depts	100.0%	Cash			
	0.35 cent	Use Tax		General Purposes	100.0%	General			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
BLAINE	0.875 cent						3,284,619.97	578,116.52	54,758.31
	0.5 cent	8/1/2021	Unlimited	Courthouse M&O and Improvements; Jail M&O and Improvements	Distribution of funds determined by BOCC	General			
	0.25 cent	1/1/2013	12/31/2023	Fire	100.0%	Cash			
	0.125 cent	10/1/2017	Unlimited	522 EMS Districts	100.0%	Cash			
	0.875 cent	Use Tax		General Purpose	100.0%	General			
	5 cent	Lodging Tax		Fairgrounds	100.0%	Cash			
BRYAN	0.5 cent						3,468,735.67	649,144.08	
	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
CADDO	1.5 cent						3,849,325.05	894,935.91	
	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; \$200,000 to OSU Extension Center	100.0%	Cash			
	1.5 cent	Use Tax		General Purpose	100.0%	Cash			
CANADIAN	0.35 cent						9,850,957.61	2,411,074.75	
	0.35 cent	1/1/1997	Unlimited	Juvenile Center - Debt and Operation	100.0%	Cash			
	0.35 cent	Use Tax		General Use	100.0%	Cash			-



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
CARTER	0.875 cent						10,644,452.51	1,490,725.80	
	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	4/1/2019	5 years	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			
CHEROKEE	1.75 cent						9,140,122.25	1,467,256.75	208,889.67
	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 7/1/2021	Unlimited	Countywide Tourism	75.0%	Cash			
				Roadside Beautification	25.0%	Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
CHOCTAW	2 cent						3,422,361.25	542,998.66	
	1 cent	4/1/2009	Unlimited	Hospital	75.0%	Cash			
			Unlimited	Fire Depts	25.0%	Cash			
	1 cent	6/1/2020	6/30/2025	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			
CIMARRON	2 cent						405,484.61	96,865.60	27,533.31
	1.5 cent	7/1/2020	6/30/2025	Cimarron Memorial Hospital and Rural Health Clinic	100.0%	Cash			
	0.5 cent	7/1/2020	6/30/2025	Cimarron County Free Fair, Soutar Memorial Library, Cimarron County OSU Extension, and Cimarron County Courthouse Maintenance	Distribution of funds determined by BOCC	Cash			
	5 cent	Lodging Tax	Unlimited	Courthouse Renovation	100.0%	Cash			
	2 cent	Use Tax	Effective 2012	Courthouse Renovation	100.0%	Cash			
CLEVELAND	0.125 cent						5,766,635.23	1,059,497.47	-
	0.125 cent	4/1/2020	Until debt paid	Jail Debt	100.0%	Cash			
	0.125 cent	Use Tax		Jail Debt	100.0%	Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
COAL	2 cent						1,629,592.24	423,781.38	22.54
	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			
COMANCHE	0.375 cent						5,857,746.49	956,301.59	-
	0.375 cent	3/2/2021	12/31/2031	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 by or on behalf of the County to fund any of the capital improvements)		Distribution of funds determined by BOCC Cash			
	0.375 cent	Use Tax		Capitol Improvements	100.0%	Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
COTTON	2 cent						725,246.58	194,289.83	
	1 cent		Unlimited	General Purpose	100.0%	General			
	0.25 cent	4/1/2013	Unlimited	Extension	90.0%	General			
				Fairgrounds	10.0%	General			-
	0.75 cent	7/1/2015	Unlimited	Unrestricted General Fund	100.0%	General			
	2 cent	Use Tax		General	100.0%	General			
	5 cent	Lodging Tax Jan 2011	Unlimited	General Purpose	100.0%	General			
CRAIG	2 cent						3,871,608.93	557,952.94	-
	1 cent	7/1/2019	7/1/2024	County Roads	68.0%	General			
				County General	15.0%	General			
				Law Enforcement	10.0%	General			
				Ambulance	7.0%	General			
	1 cent	1/1/2003	20 years	Jail & Judicial	100.0%	Cash			
	2 cent	Use Tax		County General	100.0%	General			
CREEK	1.1667 cent						8,926,585.48	1,817,882.40	
	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			
	0.1667 cent	7/1/2021	Unlimited	15 Fire Departments	100.0%	Cash			
	1.1667 cent	Use Tax	Unlimited	Property & Improvements	100.0%	Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
CUSTER	0.5 cent						3,084,285.00	488,909.92	
	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 Capital Improvements	100.0%	Cash			
DELAWARE	1.4 cent						7,801,383.99	1,305,624.22	
	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		Until Debt Paid	Judgement	100.0%	Cash			-
	1.4 cent	Use Tax		General Use	100.0%	Cash			
DEWEY	1.75 cent						3,401,278.22	641,872.07	
	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	4/1/2014	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
ELLIS	2 cent						3,852,145.13	424,179.62	
	1 cent	2019	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			
				<i>Above percentages are subject to change by Ellis County Commissioners</i>					
				Fire Departments	16.0%	Cash			
	1 cent	10/1/2023	9/30/2025 (2 years)	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			
GARFIELD	0.35 cent						3,520,564.40	540,709.49	
	0.1 cent	10/1/2023	9/30/2033	Rural Fire	100.0%	Cash			
	0.25 cent	8/23/2016	1/1/2033	Jail	100.0%	Cash			
	0.35 cent	Use Tax		County General	100.0%	Cash			-



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
GARVIN	0.75 cent						4,204,414.76	739,230.08	
	0.5 cent	7/1/2021	6/30/2028 (7 years)	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, OSU Extension Services, and any 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						8,074,180.01	1,646,565.76	
	0.25 cent	1/15/2015	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	4/1/2015	4/1/2024	Fire	100.0%	Cash			
	0.25 cent	7/1/2016	6/30/2035 (20 years)	Hospital & EMS	100.0%	Cash			
	0.75 cent	Use Tax		County General Purpose	100.0%	Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
GRANT	1.25 cent						602,295.81	211,822.43	-
	1 cent	8/1/2021	7/31/2031	Grant County Sheriff & Grant County ESA, Deer Creek FD, Hawley FD, Lamont FD, Manchester FD, Medford FD & EMS, Nash FD, Pond Creek FD & EMS, and Wakita FD	Distribution of funds for the 12 public service entities determined by BOCC	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						608,393.37	184,203.96	39,487.41
	0.5 cent	10/1/2014	Unlimited	Renovation	100.0%	Cash			
	1 cent	10/1/2014	Unlimited	General Government	80.0%	Cash			
				OSU	15.0%	Cash			
				Fairgrounds	5.0%	Cash			
	0.5 cent	10/1/2014	Unlimited	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
HARMON	4 cent						456,753.52	166,338.21	-
	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 <i>To judgement until paid, then to General fund</i>	100.0%	Cash			
	1 cent	4/1/2023	4/1/2048	General operation and maintenance 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						657,992.46	142,929.20	-
	1 cent	7/1/2022	6/30/2027	Hospital	100.0%	Cash			
	1 cent	7/1/2022	6/30/2027	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			

County Sales, Use, & Lodging Tax Summary Report

Jean Hinkle and Yiran Zhao

Oklahoma Cooperative Extension Service



COUNTY TRAINING PROGRAM
OSU Extension

AE # 24002

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
HASKELL	2 cent						2,442,184.56	418,980.70	
	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						1,688,616.78	309,551.69	
	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
JACKSON	1.125 cent						3,876,562.29	614,613.57	
	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			
JEFFERSON	2 cent						736,112.94	197,387.07	5,261.24
	1 cent		Unlimited	County General	100.0%	General			
	1 cent	11/1/2019	10/31/2024	Jefferson Co. Healthcare Authority to retire debt on hospital	100.0%	Cash			
	2 cent	Use Tax		Hospital	50.0%	General			
				County General	50.0%	General			
	5 cent	Lodging Tax		General	100.0%	General			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
JOHNSTON	2 cent						2,048,477.12	491,335.38	16,822.41
	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
KAY	1.25 cent						6,408,680.50	1,133,455.54	-
	0.667 cent	11/1/2008	20 years	Jail M&O	100.0%	Cash			
	0.25 cent	1/1/2020	Earlier of 13 years or debt retired	Courthouse Renovation and Annex Construction	100.0%	Trust			
	0.333 cent	4/1/2023		Fire Department & EMT	100.0%	Cash			
	1.25 cent	Use Tax		General Use	100.0%	Cash			
KINGFISHER	1.25 cent						8,099,227.56	1,693,363.31	
	0.5 cent	2/1/2021	1/31/2026 (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	1/1/2019	1/1/2024	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
KIOWA	1.5 cent						405,411.64	79,382.87	
	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 Collect	Cash			
	1.0 cent	10/1/2023		Jail	100.0%	Cash			
	1.5 cent	Use Tax		General Purpose	100.0%	General			
LATIMER	1.25 cent						1,474,114.80	330,152.72	66,821.05
	0.25 cent	7/1/2022	5 years	General	50.0%	Cash			
				Solid Waste	25.0%	Trust			
				911	25.0%	Cash			
	1 cent	2014	Unlimited	Hospital	100.0%	Cash			
	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			
LEFLORE	2 cent						9,423,984.98	1,743,410.66	-
	0.5 cent	4/1/1993	Unlimited	Solid Waste	100.0%	Cash			
	0.5 cent	10/1/2003	17 years	Jail Debt	100.0%	Cash			
	0.25 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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
LINCOLN	1 cent						3,226,933.55	714,271.77	-
	1 cent	1/1/2019	5 years	County Roads & Bridges	60.0%	Cash			
				County Jail	13.0%	Cash			
				OSU Extension & 4-H <i>Capped @ \$120,000, excess to Courthouse Improvements</i>	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 <i>Capped @ \$25,000, excess to Courthouse Improvements</i>	1.5%	Cash			
	1 cent	Use Tax		Undefined	100.0%	Cash			
LOGAN	0.75 cent						3,999,550.60	1,034,386.10	
	0.25 cent	2015	2025	Fire Departments	100.0%	Cash			
	0.25 cent	2015	2025	Jail Operations	100.0%	Cash			
	0.25 cent	1/1/2015	2025	Roads and Bridges	100.0%	Cash			-
	0.75 cent	Use Tax		General Purpose	100.0%	General			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
LOVE	2.5 cent						5,056,221.41	1,049,588.70	457,107.16
	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	4/4/2014	4/1/2024	Hospital Justice/Safety Center	100.0%	Cash			
	0.5 cent	4/1/2016	4/1/2031	<i>Debt payments; reduces to .25 for operations and maintenance after pay off, for an unlimited term (Authorized under Article 10, Section 35 of the Constitution of the State of Oklahoma)</i>	100.0%	Cash			
	2.5 cent	Use Tax		General Expenditures	100.0%	Cash			
	5 cent	Lodging Tax 2008	Unlimited	General Purposes	100.0%	General			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
MAJOR	1.75 cent						2,742,931.12	624,067.62	-
	0.0625 cent	4/1/2019	Unlimited	Extension	100.0%	Cash			
	0.09375 cent	4/1/2019	Unlimited	Fairgrounds M&O and Improvements	100.0%	Cash			
	0.09375 cent	4/1/2019	3/31/2026	Courthouse M&O and Improvements	100.0%	Cash			
	0.5 cent	7/1/2016	Effective until 2026 <i>Will reduce to .25 cent</i>	Rural Fire	100.0%	Cash			
	0.5 cent	4/1/2014	Unlimited	Sheriff	100.0%	Cash			
	0.5 cent	7/1/2017	Unlimited	Fairgrounds	100.0%	Cash			
	1.75 cent	Use Tax		General Purpose	100.0%	General			
MARSHALL	2 cent						5,160,432.45	967,660.86	306,919.29
	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			

County Sales, Use, & Lodging Tax Summary Report

Jean Hinkle and Yiran Zhao

Oklahoma Cooperative Extension Service



COUNTY TRAINING PROGRAM
OSU Extension

AE # 24002

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
MAYES	1.375 cent						7,947,408.45	1,273,960.86	-
	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						3,722,740.51	1,273,960.86	-
	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
MCCURTAIN	1.75 cent						13,027,010.46	1,568,365.16	4,284,052.67
	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	Tourist Authority	100.0%	General & Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
MCINTOSH	2 cent						5,156,488.27	721,015.57	-
	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	2026 <i>Expires when debt paid</i>	Jail Debt	100.0%	Cash			
	0.5 cent	2012	Unlimited	Jail Operations	100.0%	Cash			
	2 cent	Use Tax		Highway Cash	50.0%	Highway			
				Jail Operations	50.0%	Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
MURRAY	2 cent						4,781,015.19	650,059.20	
	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 <i>Changes to Emergency Management 7/1/2022</i>	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 <i>Changes to County Commissioners 7/1/2022</i>	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			
				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 TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
			County General <i>Budgeted each year to Extension; 4-H; Library; Charity; Health; County Fair</i>	15.0%	Cash			
			Courthouse Improvements	5.0%	Cash			
2 cent	Use Tax		Roads and Bridges	100.0%	Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
MUSKOGEE	0.65 cent						6,614,671.63	1,282,969.26	40,873.36
	0.15 cent	4/1/2006	Unlimited	Fire Fighters	100.0%	Cash			
	0.5 cent	1/1/2018	10 years	Roads and Bridges	50.0%	Cash			
				Sheriff	50.0%	Cash			
	0.65 cent	Use Tax		General Use	100.0%	Cash			
	5 cent	Lodging Tax; Effective 1/1/2017		Economic Development	50.0%	Cash			
				Roads and Bridges <i>Divided equally among the 3 districts</i>	50.0%	Highway			
NOBLE	1.5 cent						1,846,511.24	478,057.41	
	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 <i>Ballot allows for debt reduction</i>	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			
NOWATA	2 cent						1,294,321.90	286,507.65	
	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 <i>Budgeted each year to Extension; 4-H; Library; Charity; Health; County Fair</i>	15.0%	Cash			
				Courthouse Improvements	5.0%	Cash			
	2 cent	Use Tax		Roads and Bridges	100.0%	Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
OKFUSKEE	2 cent						1,782,751.38	392,209.12	-
	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			
				Roads & Bridges	12.0%	Cash			
	0.75 cent	1/1/2017	12/31/2037 (20 years)	Jail M&O	100.0%	Cash			
	2 cent	Use Tax	Unlimited	County General	100.0%	Cash			
OKLAHOMA				No current Sales Tax or Use Tax <i>Apportionments made on delinquent sales tax collected</i>			-		



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
OKMULGEE	1.583 cent						5,959,915.28	1,008,896.92	
	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						5,819,959.77	1,835,710.14	302,423.78
	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, Public Works, Fairgrounds		Cash			
	5 cent	Lodging Tax		Tourism	100.0%	Cash			
OTTAWA	1.35 cent						4,529,398.31	814,225.14	-
	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
PAWNEE	1.6 cent						1,780,370.77	461,461.64	
	1 cent	2/1/2019	2/1/2024	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	10/1/2021	Unlimited	Jail M&O	25.0%	Cash			
				Fire Departments	35.0%	Cash			
	1.6 cent	Use Tax		General Purpose	100.0%	General & Cash			
PAYNE	0.813 cent						11,514,836.49	1,680,669.20	
	0.375 cent	1/1/2018	12/31/2023	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			

County Sales, Use, & Lodging Tax Summary Report

Jean Hinkle and Yiran Zhao

Oklahoma Cooperative Extension Service



COUNTY TRAINING PROGRAM
OSU Extension

AE # 24002

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
	0.813 cent	Use Tax		Self Insurance Fund	100.0%	Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
PITTSBURG	1.5 cent						11,521,918.43	1,709,126.62	
	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			
PONTOTOC	0.875 cent						5,574,165.68	889,670.58	492,527.54
	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	4/1/2013	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
POTTAWATOMIE	1.495 cent						15,237,968.20	2,834,581.46	-
	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 Shw/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			
PUSHMATAHA	2 cent						1,697,328.20	415,249.35	
	1 cent	4/1/2021	Unlimited	County Jail M&O and financing Sheriff M&O	50.0%	Cash			
				County General M&O (which funds the Assessor, County Clerk, County Treasurer, Court Clerk, Election Board, District Attorney, Sheriff); and County Roads M&O and 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			

County Sales, Use, & Lodging Tax Summary Report

Jean Hinkle and Yiran Zhao

Oklahoma Cooperative Extension Service



COUNTY TRAINING PROGRAM
OSU Extension

AE # 24002

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
	2 cent	Use Tax		General Use	100.0%	General			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
ROGER MILLS	1.5 cent						847,653.01	198,484.06	
	1.5 cent	12/1/2019	6 years	Hospital	60.0%	Cash			
				Rural Fire	8.33%	Cash			
				General Government	22.92%	Cash			-
				Senior Citizens	4.25%	Cash			
				Free Fair	1.9%	Cash			
				OSU Extension	1.5%	Cash			
				Economic Development	0.35%	Cash			
				Emergency Management	0.75%	Cash			
	1.5 cent	Use Tax		Roads and Bridges	100.0%	Highway			
ROGERS	1.5 cent						22,347,342.17	5,320,571.72	
	0.3333 cent	5/1/2015	In Perpetuity	Criminal Justice Authority (Jail M&O)	100.0%	Cash			
	0.1666 cent	1/1/2010	30 years	Courthouse Improvements and 911 Center	100.0%	Cash			-
	1 cent	7/1/2019	In Perpetuity	Roads and Bridges	100.0%	Cash			
	1.5 cent	Use Tax		Rogers County Industrial & Development Authority	100.0%	Cash			
SEMINOLE	1.25 cent						3,722,887.77	581,560.56	
	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
SEQUOYAH	1.417 cent						5,369,971.44	995,534.02	
	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						5,459,502.45	402,786.86	
	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 <i>Allocation monthly per meals served</i>	8.0%	Cash			
	0.7 cent	Use Tax	Unlimited	General Use	100.0%	General			
TEXAS	1.45 cent						3,827,293.45	776,092.73	
	1 cent	8/1/2009	7/31/2024	Jail Operations	60.0%	Cash			
				Rural Fire, EMS, Hospital, Fair, and Detention Center <i>Commission approves expenditures upon request</i>	40.0%	Cash			-
	0.45 cent	7/1/2019	6/30/2029	Hospital debt retirement and other expenses	100.0%	Cash			
	1.45 cent	Use Tax		General Government	60.0%	General & Cash			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
TILLMAN	2 cent						775,036.29	193,493.39	
	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			
	0.5 cent	10/1/2017	2034	Jail Debt and Upkeep	100.0%	Cash			
	2 cent	Use Tax		General Purposes	50.0%	General			
				Law Enforcement Center Bond (Jail)	50.0%	Cash			
TULSA	0.367 cent						51,822,382.49	9,054,563.13	
	0.25 cent	1/1/2004	Unlimited	Jail M&O	100.0%	Cash			
	0.05 cent	1/1/2017	1/1/2027	Vision 2	100.0%	Cash			
	0.026 cent	9/1/2014	9/1/2029	Tulsa Jail	100.0%	Cash			-
	0.041 cent	9/1/2014	9/1/2029	Juvenile Justice/Courts/Detention	100.0%	Cash			
	0.367 cent	Use Tax		Tulsa County Public Facilities Authority	100.0%	Trust			
WAGONER	1.3 cent						10,717,234.03	3,027,585.61	
	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			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
WASHINGTON	1 cent						7,785,772.86	537,356.24	
	0.5 cent	12/1/2002	Unlimited	Jail; Roads and Bridges <i>Allocated each year</i>	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			
WASHITA	2 cent						1,977,225.81	789,652.48	
	1.25 cent	10/1/2019	9/30/2024	Washita County Justice Center	40.0%	Cash			
				County General Fund	20.0%	General			
				Fire Departments	13.5%	Cash			
				OSU Extension/4-H Program	12.0%	Cash			
				Ambulances	8.0%	Cash			
				Senior Citizen Centers	4.5%	Cash			
				Free Fair/Jr. Livestock Show	2.0%	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 Equipment	100.0%	Cash			
	0.1875 cent	10/1/2009	20 years	New Justice Center Building Maintenance	100.0%	Cash			
	2 cent	Use Tax		General Purpose	100.0%	General			



COUNTY TRAINING PROGRAM
OSU Extension

Fiscal Year 2022-2023

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Sales Tax	Use Tax	Lodging Tax
WOODS	0.5 cent						860,663.88	183,932.89	
	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			
WOODWARD	0.9 cent						3,687,342.54	509,376.49	
	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							402,063,193.43	75,240,494.88	6,303,499.74