

County Sales, Use, & Lodging Tax Summary Report, FY 2015

AE16005

Sherry Schieffer and Notie Lansford

FY2015

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
ADAIR	1 cent	10/1/1996	Unlimited	Jail Debt/M&O	100.0%	Jail Trust Cash Fund			
	.25 cent	6/1/2001	Unlimited	Fire Departments	100.0%	Cash			
	.5 cent	7/1/2014	Reduces to .2 after debt paid	Courthouse Debt	100.0%	Cash			
	1.75 cent	Use Tax		General Purpose	100.0%	Cash			
							1,526,299.60	163,044.07	
ALFALFA	2 cent	2/1/2013	2017	EMS	55.0%	Cash			
				County General	12.5%	General			
				Roads	22.5%	Hwy Fund			
				Fairgrounds Arena	10.0%	Cash			
	2 cent	Use Tax	<i>renewed with Sales</i>	General		General			
							9,550,733.23	1,478,210.78	
ATOKA	1 cent		Unlimited	County Hospital	100.0%	Cash			
	.5 cent		Unlimited	Jail; Debt and M&O	100.0%	Cash			
	.5 cent		2017	Rural Fire	100.0%	Cash			
	2 cent	Use Tax		General Use		Cash			
							2,105,784.67	142,766.58	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
BEAVER	1 cent	4/1/2015	4/1/2021	OSU Extension	11.0%	Cash			
				County Health	15.0%	cash			
				Free Fair	15.0%	cash			
				General Fund	19.3%	Cash			
				Rural Fire	10.4%	Cash			
				Courthouse M & O	10.0%	Cash			
				Co. Library	10.0%	Cash			
				Senior Citizens	6.0%	Cash			
				Beaver City Transit Bus	1.3%	Cash			
				Rural Economic Dev.	1.0%	Cash			
				Jones & Plummer Trail Museum	1.0%	Cash			
	1 cent	2/1/2011	4/1/2017	Hospital	100.0%	cash			
	2 cent	Use Tax		Courthouse Renovations	100.0%	Cash			
					300.0%				
							1,953,247.08	484,005.12	
BECKHAM	.3 cent	4/1/2002	2017	Jail Debt	100.0%	Cash			
	.3 cent	Use Tax		General Purposes	100.0%	General			
							2,028,086.79	211,570.44	
BLAINE	.5 cent	4/1/2005	Unlimited	General Purpose	100.0%	General			
	.25 cent	1/1/2013	12/31/2023	Fire	100.0%	Cash			
	.75 cent	Use Tax		General Purpose		General			
	5 cent	Lodging		Fairgrounds		Cash			
							1,261,407.58	139,938.99	70,862.79

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
BRYAN	0.25 cent	2010	Unlimited	Law enforcement (Sheriff)	33.3%	Cash			
				Roads and Bridges	33.3%	Cash			
				Jail Debt	33.3%	Cash Trust			
	.25 cent	10/1/2012	Unlimited	Rural & Volunteer Fire	90.0%				
				Dispatch	5.0%				
				Rural Fire Chief Association	5.0%				
	.5 cent	Use Tax		County General	100.0%	General Fund			
							2,165,245.06	190,539.30	
CADDO	.5 cent	3/1/2013	2018	General Fund	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			
	.25 cent	3/1/2013	2018	Ambulance	100.0%	Cash			
				<i>Ambulance Svc 50%; Ambulance run 40%</i>					
	.75 cent	9/1/2011	until paid	New Jail, Courthouse Renovation; \$200,00 to OSU Extension Center	100.0%				
	1.5 cent	Use Tax		Genreal Purpose	100.0%	Cash			
							3,132,555.39	533,675.27	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
CANADIAN	.35 cent	1/1/1997	Unlimited	Juvenile Center <i>Debt and Operation</i>	100.0%				
	0.35 cent	Use Tax		General Fund	100.0%		6,458,566.56	736,449.26	
CARTER	.25 cent	10/1/1999	Unlimited	Roads, Bridges & Equip	33.3%	Cash			
				General Fund	33.3%	Cash			
				Law Enforcement	33.3%	Cash			
	.25 cent	4/1/2013	4/1/2018	Highway	100.0%	Cash			
	.25 cent	4/1/2013	4/1/2018	Public Schools	100.0%	cash			
	.75 cent	Use Tax		Same allocation as sales tax;.125 cent Public schools retained by county for administration fee		Cash			
							7,305,955.79	705,895.98	
CHEROKEE	1 cent		Unlimited	County Roads	50.0%	Cash			
				General Fund	25.0%	General			
				Law Enforcement	15.0%	Cash			
				Grant Matching Fund	10.0%	Cash			
	0.25 cent		Unlimited	Rural Fire	100.0%	Cash			
	.5 cent		Unlimited	Jail Debt <i>Maintenance Thereafter</i>	100.0%	Cash			
	1.75 cent	Use	Unlimited	Courthouse/Fairground Upkeep		Cash Funds			
							6,393,902.96	369,663.03	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
CHOCTAW	1 cent	4/1/2009	Unlimited	Hospital	75.0%	Cash Funds			
			Unlimited	Fire Depts	25.0%	Cash Funds			
	1 cent		6/30/2015	Economic Dev	8.0%	Cash Fund			
				Law	15.0%	Cash Fund			
				Ambulance	18.0%	Cash Fund			
				Roads	36.0%	Cash Fund			
				Libraries	1.0%	Cash Fund			
				General	18.0%	Cash Fund			
				Extension	4.0%	Cash Fund			
	2 cent	Use Tax		General Fund	100.0%	General			
							2,276,690.76	143,406.33	
CIMARRON	2 cent	7/1/2011	6/30/2015	County Hospital	75.0%	Cash			
				Courthouse Renovation	17.125%	cash			
				Free Fair	2.625%	cash			
				Library	2.625%	Cash			
				Extension	2.625%	cash			
	5 cent	Lodging	Unlimited	Courthouse Renovation	100.0%	Cash			
	2 cent	Use tax	Effective 2012	Courthouse Renovation	100.0%	cash			
							446,961.17	81,337.37	20,558.65

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
CLEVELAND	.25 cent	4/1/2009	Until debt paid	Jail Debt		Cash			
	.25 cent	Use Tax 7/1/09	2 years	Jail Debt	100.0%	Cash			
				<i>note: a quarter of the .25% use tax can be used for M&O of the jail</i>					
							8,133,474.23	411,695.58	
COAL	1 cent	3/1/2005	2015	General Fund	27.0%	Cash			
				OSU Extension	10.0%	Cash			
				County Buildings	14.0%	Cash			
				Rural Fire Dept.	5.0%	Cash			
				Senior Citizens center	8.0%	Cash			
				County Sheriff & Security	20.0%	Cash			
				Solid Waste & Recycling	3.0%	Cash			
				EMS	13.0%	Cash			
	1 cent	4/1/2013	unlimited	Hospital	100.0%	Cash			
	2 cent	Use Tax		General Purpose	100.0%	Cash			
	5 cent	Lodging		Chamber	50.0%	Cash			
				County General	50.0%	Cash			
							1,866,773.45	147,357.97	4,322.03

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
COMANCHE	.125 cent	1/1/2015	12/31/2023	Industrial Development	48.0%	Cash			
				Fairgrounds	17.0%	Cash			
				Rural Fire	16.0%	Cash			
				Sheriff	9.0%	Cash			
				Capitol Improvements	10.0%	Cash			
	.25 cent	1/1/2015	12/31/2023	Jail Operations	100.0%	Cash			
	.375 cent	Use Tax		Capitol Improvements	100.0%	Cash			
							3,674,048.20	200,407.80	
COTTON	1 cent		unlimited	General Purpose	100.0%	General			
	.25 cent	Apr-13	2018	Extension	90.0%	General			
				Fair Grounds	10.0%	General			
	1.25 cent	Use Tax		General	100.0%	General			
	5 cent	Lodging Tax Jan 2011	unlimited	General Purpose	100.0%	Geneal			
							335,934.71	20,394.33	668.70
CRAIG	1 cent	7/1/2014	7/1/2019	County Road	62.5%	General			
				County General	15.0%	General			
				Law Enforcement	10.0%	General			
				Ambulance	12.5%	General			
	1 cent	1/1/2003	20 years	Jail & Judicial	100.0%	Cash Fund			
	2 cent	Use Tax		County General		General			
							2,761,255.44	198,266.23	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
CREEK	1 cent	1/1/2002	Until paid	Building/Facilities	16.7%	Cash Fund			
				Juvenile Detention center	16.7%	Cash Fund			
			Unlimited	Jail staffing	33.3%	Cash Fund			
		1/1/2007	10 years	County Roads	33.3%	Cash Fund			
	1 cent	Use Tax	Unlimited	Property & Improvements	100.0%	Cash Fund			
							5,716,145.89	337,446.06	
CUSTER	.5 cent	7/1/2012	6/1/2017	General Fund	50.0%	Cash			
				Sheriff	30.0%	Cash			
				Rural Fire	8.0%	Cash			
				OSU Extension	8.0%	Cash			
				Fair Board	4.0%	Cash			
Paid Off Mar 2015; Sales tax reduced to .5 cent total	.5 cents	10/1/2012	Paid Off Mar-2015	Judgement	100.0%	Cash			
	1 cent	Use Tax		Capital Improvement	100.0%	Cash			
							5,092,473.38	302,073.66	
DELAWARE	.5 cent	4/1/1988	Unlimited	Solid Waste Mgt.	100.0%	Cash			
	.4 cent	5/1/2001	Unlimited	Rural Fire	100.0%	Cash			
	.5 cent		debt paid	Judgement	100.0%	Cash			
	1.4 cent	Use Tax		General Use		Cash			
							4,543,097.81	275,938.82	

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DEWEY	.5 cent	1998	Unlimited	County General	100.0%	General			
	.5 cent	4/1/2007	Unlimited	County General	100.0%	General			
	.75 cent	4/1/2014	10 years	Road/Bridges Public Safety	100.0%	Building Fund			
	1 cent	Use Tax		County General	100.0%	General			
	0.75 cent	Use Tax		Roads /Bridges/Public Safety	100.0%	Building Fund			
							2,859,077.32	517,269.82	
ELLIS	1 cent	2013	Unlimited	Fair	5.0%	Cash			
				Extension	8.0%				
				General Fund, Courthouse	64.0%	Cash			
				Restoration & maintenance	6.0%	General			
				Senior Citizens Transportation	1.0%	Cash			
				Above percentages are subject to change by Ellis County Commissioners					
				Fire Departments	16.0%	Cash			
	1 cent	10/1/2010	10/1/2015	Hospital	50.0%	Cash			
				General Fund	25.0%	General Fund			
				EMS	25.0%	cASH			
	2 cent	Use Tax		General Government	100.0%	General Fund			
							4,979,451.75	620,775.35	
GARFIELD	.1 cent	10/1/2013	9/30/23	Rural Fire	100.0%	Cash			
	.25 cent	2/1/2002	2017	Jail	100.0%	Cash			
	.35 cent	Use Tax		County General	100.0%	Cash			
							4,590,620.57	299,002.23	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
Garvin	.5 cent	7/1/2014	6/30/2021	Courthouse	37.5%	Cash Fund			
				Commission	25.0%	Cash Fund			
				Sheriff	25.0%	Cash Fund			
				E911	12.5%	Cash Fund			
	.25 cent	Jul-12	unlimited	EMS	4.0%	Cash Fund			
				Rural Fire	96.0%	Cash			
	.75 cent	Use Tax		County General	100.0%	Cash Fund			
							4,131,953.48	591,662.56	
GRADY	0.25 cent	1/15/2015	12/31/2029	County Fairgrounds	100.0%	Cash			
	0.125 cent	1/1/2011	2015	Senior Citizens	100.0%	Cash			
	.125 cent	4/1/2015	4/1/2024	Fire	100.0%	Cash			
	.5 cent	Use Tax		County General Purpose		General			
							4,658,762.77	567,255.13	

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
GRANT	1 cent	12/1/2010	1/1/2021	Medford Fire	8.3%	Cash			
				Medford Ambulance	8.3%	Cash			
				PC Fire	8.3%	Cash			
				PC Ambulance	8.3%	Cash			
				DeerCreek FD	8.3%	Cash			
				Lamont FD	8.3%	Cash			
				Wakita FD	8.3%	Cash			
				Manshester FD	8.3%	Cash			
				Nash FD	8.3%	Cash			
				Sheriff	8.3%	Cash			
				Emergency	8.3%	Cash			
				Hawley FD	8.3%	Cash			
	.25 cent	7/1/2010	7/1/2021	Fairgrounds	100.0%	Cash			
	1.25 cent	Use Tax		General Use	100.0%	General			
							3,060,614.94	409,053.06	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
GREER	.5 cent	10/1/2014	Unlimited	Renovation	100.0%	cash			
	1 cent	10/1/2014	Unlimited	General	80.0%	Cash			
				OSU	15.0%	Cash			
				Fairgrounds	5.0%	Cash			
	.5 cent	10/1/2014	Unlimited	General Fund	50.0%	General			
				Sheriff	45.0%	cash			
				Emergency Fund	5.0%	cash			
	2 cent	Use Tax		General Fund	100.0%	General			
	5 cent	Lodging	Unlimited	Economic Development	50.0%	Cash			
				General Fund	50.0%	General			
							521,155.93	62,467.44	47,216.04
HARMON	1 cent	4/1/1984	Unlimited	County General Use	100.0%	General			
	1 cent	10/1/1996	2021	Hospital	100.0%	General			
	2 cent	Use Tax	Unlimited	County General	100.0%	General			
							252,337.43	49,701.48	

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
HARPER	1 cent	2012	2017	Hospital	100.0%	Cash			
	1 cent	11/1/2012	10/1/2017	Courthouse	36.0%	Cash			
				EMS	16.0%	Cash			
				Health Dept.	14.0%	Cash			
				Rural Fire	11.0%	Cash			
				Free Fair	10.0%	Cash			
				OSU Extension	9.0%	Cash			
				Rural Development	2.0%	Cash			
				Senior Citizens	1.0%	Cash			
				Library	1.0%	Cash			
	2 cent	Use Tax		General Purpose	100.0%	General			
							1,034,230.88	192,263.96	
HASKELL	1 cent	3/1/1984	Unlimited	County General	100.0%	General			
	.5 cent	5/1/2006	2031	Jail Debt	75.0%	Cash			
				Jail M&O	25.0%	General			
	.25 cent	9/1/2011	unlimited	Fire Departments	100.0%	Cash			
	.25 Cent	7/1/2014	unlimited	County General	100.0%	General			
	2 cent	Use Tax		General Fund	100.0%	General			
							1,749,750.35	99,246.25	
HUGHES	.25 cent	1/1/2011	unlimited	Fire Departments	100.0%	cash			
	.25 cent	Use Tax - 2-2012		Fire Departments					
							530,224.82	44,919.05	

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JACKSON	.5 cent	3/1/2007	Unlimited	Jail Debt	100.0%	Trust			
				<i>Surplus monies above debt paid back to County annually for Jail Operations</i>					
	.5 cent	Use Tax		General Purpose	100.0%	General			
							1,378,154.51	67,458.54	
JEFFERSON	1 cent		Unlimited	County General	100.0%	General			
	1 cent	7/1/2009	7/1/2015	Hospital	100.0%	Cash			
	2 cent	Use Tax		Hospital	50.0%	Cash			
				County General	50.0%	General			
	5 cent	Lodging tax		General	100.0%	General			
							549,493.99	48,612.94	6,812.49

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
JOHNSTON	1 cent	1/1/2015	12/31/2019	City & Rural Fire Protection	6.0%	General			
				Ambulance	8.0%	General			
				Civil Defense	4.0%	General			
				Sheriff Reserves	1.0%	General			
				General to Emergency Svc	1.0%				
				Extension	8.0%	General			
				Youth Shelter	1.0%	General			
				Fair	2.0%	General			
				General Comm. Services	2.0%	General			
				Senior Citizens	4.0%	General			
				Co. Offices	40.0%	General			
				Courthouse Maintenance	16.0%	General			
				General Fund	7.0%	General			
	.25 cent	Apr-13	5 year	Fire Departments	100.0%	Cash			
	.25 cent	4/1/2013	4/1/2023	Jail M & O	100.0%	Cash			
	1.5 cent	Use Tax		General Use	100.0%	General			
	5 cent	Lodging		Industrial Authority	100.0%	Trust			
							1,316,099.63	189,929.54	23,501.99
KAY	.667 cent	11/1/2008	20 years	Jail Debt	50.0%	Trust			
				Jail Maintenance	50.0%	Trust			
	.6667 cent	Use Tax 11-1-2012		General Use	100.0%	General			
							4,203,173.87	529,499.75	

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KINGFISHER	.5 cent	2011	2016	Roads	29.0%	Cash			
				County General	16.0%	Cash			
				Sheriff	15.0%	Cash			
				OSU Extension	9.0%	Cash			
				Fair	10.0%	Cash			
				Rural Fire Departments	13.0%	Cash			
				Museum	5.0%	Cash			
				Libraries	3.0%	Cash			
	.5 cent	1/1/2014	2019	Roads	100.0%	Cash			
	.25 cent	4/1/2008	2018	Rural Fire Departments (8)	100.0%	Cash			
	1.25 cent	Use Tax		General Fund	100.0%	General			
							6,482,671.45	813,051.77	
KIOWA	.5 cent	1993	Unlimited	County Fair	\$ 10,000.00	Cash			
				Co. Extension	\$ 25,000.00	Cash			
				Co. Historical Society	\$ 2,500.00	Cash			
				Senior Citizens	\$ 25,000.00	Cash			
				Sheriff	Balance of Collect	Cash			
	.5 cent	Use Tax		General Purpose	100.0%	General			
							333,493.21	19,360.19	

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LATIMER	.5 cent	2013	2018	General Use	100.0%	Cash			
	1 cent	2014	Unlimited	Hospital	100.0%	Cash			
	.25 cent	2013	2018	Solid Waste	100.0%	Cash			
	1.75 cent	Use Tax		General Use	100.0%	General			
	5 cent	Lodging	Unlimited	Tourism Board	95.0%	Trust			
				County General	5.0%	Genral			
							1,100,393.49	108,953.97	49,299.73
LEFLORE	.50 cents	4/1/1993	Unlimited	Solid Waste	100.0%	Cash			
	.50 cent	10/1/2003	17 years	Jail	100.0%	Trust			
	.25 cent	10/1/2003	Unlimited	Jail Operation	100.0%	Cash			
	0.25 cent	4/1/2011	Unlimited	Fire Fighters	100.0%	Cash			
	.5 cent	1/1/2015	Unlimited	Hospital	100.0%	Cash			
	2 cent	Use Tax		General	100.0%	General			
							5,481,522.92	314,273.27	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
LINCOLN	1 cent	1/1/2014	12/31/2018	County Roads-Bridges	60.0%	Cash			
				County Jail	13.0%	Cash			
				OSU Extension & 4-H	6.0%	Cash			
				<i>Capped @ \$120,000 excess to courthouse improvement</i>					
				Senior Citizen Nutrition	6.0%	Cash			
				Fire Department	8.5%	Cash			
				Free Fair	2.0%	Cash			
				Economic Development	2.5%	Cash			
				Emergency Management	2.0%	Cash			
				<i>Capped @25,000 excess to courthouse improvemen</i>					
	1 cent	Use Tax		Courthouse/Elected Off Salaries		Cash			
							2,694,183.44	497,644.31	
LOGAN									
	.25 cent	2015	2025	Fire Departments	100.0%	Cash			
	.25 cent	2015	2025	Operations	100.0%	Cash			
	.25 cent	1/1/2015	2025	Road and Bridge	100.0%	Cash			
	.75 cent	Use Tax		General Purpose	100.0%	General			
							3,616,027.98	311,339.97	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
LOVE	1 cent	4/1/2013	4/1/2018	County M & O	50.0%	Cash			
				Fire Protection	10.0%	Cash			
				Ambulance Service	5.0%	Cash			
				Sr. Citizen center	5.0%	Cash			
				County Clerk	5.0%	Cash			
				County Assessor	5.0%	Cash			
				County Treasurer	5.0%	Cash			
				County Sheriff	5.0%	Cash			
				Court Clerk	5.0%	Cash			
				County Ext. Office	5.0%	Cash			
	1 cent	4/1/2004	10 years	Hospital	100.0%	Cash			
	2 cent	Use Tax		General Expenditures	100.0%	Cash			
	5 cent	Lodging	10/30/2008	General Purposes	100.0%	General			
							4,310,240.79	414,116.15	598,357.74
MAJOR	0.25 cent	4/1/2012	4/1/2019	Cooperative Extension	Budgeted each yr	Cash			
				Fairgrounds	50% of remainder	Cash			
				Courthouse	50% of remainder	Cash			
	*-	4/1/2014	Unlimitedma nent	Sheriff	50% P/S; 50% Travel; 30% M&O; 15% C/O; set	Cash			
	.75 cent	Use Tax		General Purpose	100.0%	General			
							996,672.26	119,925.70	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MARSHALL	1 cent	4/1/2009	3/31/2019	Hospital	100.0%	Cash			
	.5 cent	4/1/2005	Unlimited	Sheriff and jail	100.0%	Cash			
	.25 Cent	10/1/2014	Unlimited	Fire Departments	100.0%	Cash			
	1.75 Cent	Use Tax	Unlimited	County General Business	100.0%	General			
	5 cent	Lodging	Unlimited	Courthouse	80.0%	Cash Fund			
			Unlimited	Tourism	20.0%	Cash Fund			
							2,620,418.64	117,742.22	147,460.97
MAYES	0.625 cent	1/1/1986	Unlimited	County Roads	67.0%	General			
				Ambulance Services	33.0%	General			
	0.125 cent	12/1/1997	Unlimited	Jail M&O	100.0%	Cash Fund			
	0.375 cent	7/1/2002	<i>Until Debt Paid</i>	Public Facility Authority	100.0%	Cash Fund			
	0.25 cent	1/1/2003	Unlimited	Fire Departments	100.0%	Cash Fund			
	.125 cent	1/1/2015	Unlimited	Jail M&O	100.0%	Cash Fund			
	1.5 cent	Use Tax	Unlimited	General Fund	100.0%	General			
							6,598,442.81	1,534,621.32	

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
McClain									
	.5 cent	1/1/2012	12/1/2020	Rural Fire	32.0%	Cash			
				Law Enforcement	25.0%	Cash			
				4-H Extension	10.0%	Cash			
				Senior Citizens	8.0%	Cash			
				Free Fair	4.0%	Cash			
				Emergency Management	2.0%	Cash			
				Economic Development Community center;Expo;County Buildings	7.0%	Cash			
					12.0%	Cash			
	.5 cent	Use Tax		General Purpose	0.0%	General			
							2,048,120.59	96,869.48	
MCCURTAIN	.5 cent	10/1/1991	unlimited	Solid Waste	100.0%	Cash			
	.5 cent	1/1/2000	unlimited	Jail Operations	100.0%	Cash			
	.25 cent	1/1/2000	unlimited	Sheriff	100.0%	Cash			
	.25 cent	2007	unlimited	Rural Fire	100.0%	cash			
	.25 cent	4/1/2014	3/31/2017	Hospital: <i>Exempts salary related expens</i>	100.0%	cash			
	1.75 cent	Use Tax		General Purpose	100.0%	Cash			
	3 cent	Lodging	Voted 6-2012	Tourist Authority	100.0%	Cash			
							5,387,934.26	375,044.23	715,360.32

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MCINTOSH	1 cent	1/1/2012	Unlimited	Senior Citizens	5.0%	General			
				OSU	3.5%	General			
				EMS	0.5%	General			
				Fair Board	2.0%	General			
				Court Clerk	2.0%	General			
				Roads & Bridges	23.0%	General			
				County Clerk	5.0%	General			
				Assessor	2.5%	General			
				County Treasurer	2.5%	General			
				County Sheriff	12.0%	General			
				Library	5.0%	General			
				Courthouse Imp.	7.0%	General			
				General Fund	19.0%	General			
				Rural Fire	10.0%	General			
				Collection Fee	1.0%	General			
	.5 cent		2026	Jail Debt	100.0%				
	.5 cent		unlimited	Jail Operations	100.0%				
	2 cent	Use Tax		Highway Cash	50.0%	Highway			
				Jail operations	50.0%	Cash			
							3,610,054.04	166,555.40	

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MURRAY	1 cent	7/1/2012	6/30/2022	Economic Dev.	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	0.25%	General			
				OSU Extension	3.0%	General			
				Extension Home Economics	0.25%	General			
				4-H	0.25%	General			
				Fair Board	3.0%	General			
				Roads & Bridges	21.0%	General			
				Co. Clerk	4.0%	General			
				Court Clerk	4.0%	General			
				Co. Assessor	3.5%	General			
				Co. Treasurer	4.0%	General			
				Co. Sheriff	5.0%	General			
				Res. Deputies	0.25%	General			
				Gen. Govt.	26.0%	General			
				911 Emergency	5.25%	General			
				Courthouse Repair	4.0%	General			
				EMS	5.25%	General			
				Tax Comm.	1.0%	General			
	1 cent	11/1/2006	Unlimited	Hospital	100.0%	General			
	2 cent	Use Tax		Same Distribution as Sales Tax					
							3,384,789.51	182,283.93	

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MUSKOGEE	.15 cent	4/1/2006	Unlimited	Fire Fighters	100.0%	Cash			
	.5 cent	1/1/2008	10 yrs	Roads and bridges	50.0%	Cash			
				Sheriff	50.0%	Cash			
	.65 cent	Use Tax		General Use	100.0%	Cash			
							4,912,298.45	365,986.56	
NOBLE	.25 cent	10/1/2012	Unlimited	Fair	70.0%	Cash			
				Extension	30.0%	Cash			
	.25 cent	1/1/2011	12/31/2015	Rural Fire	100.0%	Cash			
	.75 cent	1/1/2006	12/31/2016	Jail/Sheriff Operations	100.0%	Cash			
				<i>Ballot allows for Debt reduction</i>					
	.25 cent	10/1/2012	6/1/2017	Ambulance	100.0%	Cash Fund			
	1.5 cent	Use Tax		General Purpose		General			
							2,474,849.87	284,784.72	
NOWATA	1 cent	5/1/2013	5/1/2018	County Roads and Bridges	100.0%	Cash Fund			
	1 cent	7/1/2003	5/1/2018	Roads and Bridges	45.0%	Cash Fund			
				County General Officers	35.0%	Cash Fund			
				County General	15.0%	Cash Fund			
				<i>Budgeted each year to Extension;4-H;Library;Chairty;Health;County Fair</i>					
				Courthouse Improvements	5.0%	Cash Fund			
	2 cent	Use Tax		Roads and Bridges	100.0%	Cash Fund			
							990,057.39	89,605.62	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
OKFUSKEE	1.25 cent	2/1/1993	Unlimited	General Fund	59.0%	General			
				Courthouse Improvement	6.0%	General			
				OSU Extension	12.5%	General			
				Free Fair	4.5%	General			
				Rural Fire Protection	3.0%	General			
				Senior Citizens	3.0%	General			
				Roads & Bridges	12.0%	General			
	1.25 cent	Use Tax	Unlimited	County General	100.0%	Cash			
							807,917.82	43,024.92	
OKLAHOMA				No current Sales Tax <i>Apportionments made on delinquent sales tax that are collected</i>			342.62	-	
OKMULGEE	.5 cent	3/1/2000	Unlimited	Jail Debt, <i>Debt retired 2020 Upon retirement</i>	100.0%	Cash			
				<i>Excess of collections over Bond payment goes to Jail M&O</i>					
				Jail M&O					
	.5 cent	4/1/2011	unlimited	County roads	100.0%	Cash			
	.25 cent	4/1/2011	unlimited	Sheriff	100.0%	Cash			
	1.25 cent	Use Tax		Courthouse Improvements and Special projects		Cash			
							3,370,900.56	154,751.71	
OSAGE	1 cent	7/1/1994	Unlimited	Jail and Maintenance	100.0%	Cash			
	.25 cent	1/1/2007	Unlimited	Health County	100.0%	Cash			
	1.25 cent	Use Tax		Buildings/Roads/Nutrition/Public		Cash			
	5 cent	Lodging		Tourism	100.0%	Cash			
							5,004,365.48	1,013,516.69	82,028.03

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
OTTAWA	.5 cent	10/1/1996	Unlimited	Maintain Jail	100.0%	General/ Sheriff			
	.5 cent	1/1/1999	Unlimited	New Roads and Bridges	100.0%	Cash			
	.1 cent		Unlimited	All Fire Departments	100.0%	Cash			
	.25 cent		30 yrs	Courthouse Debt	100.0%	Trust			
	1.35 cent	Use Tax		General Purpose	100.0%	General			
							3,172,727.44	234,382.98	
PAWNEE	1 cent	2/1/2014	2/1/2019	General Fund	28.0%	Cash Fund			
				Sheriff	30.0%	Cash Fund			
				OSU Extension	5.0%	Cash Fund			
				City & Rural Fire Dept.	5.0%	Cash Fund			
				County 911	2.0%	Cash Fund			
				County Buildings	8.0%	Cash Fund			
				Juvenile Detention	1.0%	Cash Fund			
				Economic Development	4.0%	Cash Fund			
				Emergency Management	2.0%	Cash Fund			
				Roads & Bridges	10.0%	Cash Fund			
				Free Fair	3.0%	Cash Fund			
				Senior Citizens	2.0%	Cash Fund			
	1 cent	10/13/2009		Jail Operations*	20.0%	Cash			
			until paid	Construction cost of Jail	80.0%	Cash			
	2 cent	Use Tax		General Purpose	100.0%	General			
							2,492,992.71	150,844.61	

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
PAYNE	0.375 cent		12/31/2018	Roads & Bridges	53.0%	General			
				OSU Extension	7.0%	General			
				Expo	20.0%	General			
				Rural Fire	5.0%	General			
				General	15.0%	General			
	0.125 cent	1/1/2006	Unlimited	Jail Operations	100.0%	Cash			
	0.25 cent	4/1/2006	6/1/2021	Jail Debt	100.0%	Trust			
	.0625 Cent	5/1/2013	5/1/2018	Fire Department	100.0%	General			
	.813 cent	Use Tax		Self Insurance Fund	100.0%	Cash			
							10,939,621.88	886,362.97	
PITTSBURG	.75 cent	Jan-06	2025	Jail Debt	32.0%	Cash			
				Courthouse Debt	31.3%	Cash			
				Animal Shelter debt	3.3%	Cash			
			unlimited	Jail Maintenance	25.0%	Cash			
			unlimited	Animal Shelter Operations	8.3%	Cash			
	.25 cent	Jan-09	Unlimited	Fire Department	100.0%	Cash			
	1 cent	Use Tax		Distributed to all ST accounts	100.0%	Cash			
							5,771,369.22	442,530.83	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
PONTOTOC	.6875 cent	4/1/2007	20 yrs	Courthouse and Jail Renovation Debt <i>After Debt reduces to .125</i>	100.0%	Cash			
	0.1875 cent	4/1/2013	Unlimited	Fire Department	80.5%	Cash			
			and	Nutrition	5.75%				
				call-A-Ride transportation	5.75%				
				Emergency Management	3.0%				
				Administration	5.0%				
	.875 cent	Use Tax 4/1/10		Undefined	100.0%	Cash			
	5 cent	Lodging		Fairgrounds	100.0%	Cash			
							4,231,724.19	308,646.76	346,819.17
POTTAWATOMIE	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%				
				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			
	1 cent	Use Tax		Capitol Improvement	100.0%	Cash			
							7,728,509.38	1,123,803.91	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
PUSHMATAHA	1 cent	7/1/2011	2016	Sherrif & Jail	50.0%	General			
				General Fund	34.0%	General			
				Economic Development	3.5%	General			
				County Fair	2.0%	General			
				Emergency Management	1.5%	General			
				OSU Extension Service	9.0%	General			
	.25 cent	6/1/2012	6/1/2018	Volunteer Fire Department	100.0%	General			
	.75 cent	6/1/2012	6/1/2018	Hospital	100.0%	General			
	2 cent	Use Tax		General Use		General			
							1,176,457.50	66,786.63	
ROGER MILLS	1.5 cent	5/1/2013	5/1/2019	Hospital	60.0%	Cash			
				Rural Fire	8.3%	Cash			
				Emergency Mgment	0.8%	Cash			
				Senior Citizens	4.3%	Cash			
				Free Fair	1.9%	Cash			
				Extension	1.5%	Cash			
				Economic Development	0.4%	Cash			
				General	22.9%	General			
				<i>Sheriff, Treas, Clerk ,Assessor, Court Clerk, Election Bd, General</i>					
	1.5 cent	Use Tax		Roads and Bridges	100.0%	Hwy			
							5,229,846.83	426,412.84	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
ROGERS	1 cent	1/1/2014	12/31/2019	County Roads & Bridges	100.0%	General			
	.5 cent	5/1/1997	2015	Jail	100.0%	Cash Fund			
				Will reduce to .33 in 2010 for jail operations					
	.333 cent	Oct-12	until debt paid	Courthouse Construction Debt	100.0%	Trust			
	1.833 cent	Use Tax		Rogers County Industrial & Development Authority		Cash Funds			
							14,437,641.72	1,482,453.42	
SEMINOLE	.5 cent	11/1/2005	2015	County General	20.0%	Cash			
				Sheriff	20.0%	Cash			
				Highway #1	20.0%	Cash			
				Highway #2	20.0%	Cash			
				Highway #3	20.0%	Cash			
	.5 cent	4/1/2007	4/1/2027	Jail Debt	100.0%	Cash			
				Until paid then reduces					
	0.25 Cent	1/1/2012	12/31/2016	Fire Departments	14.33%	Cash			
				Ambulance	43.34%	Cash			
				E-911	30.83%	Cash			
				City Police	11.50%				
	1.25 Cent	Use Tax		General	33.0%				
				Sheriff	33.0%				
				Highway	33.0%				
							3,587,264.05	306,949.46	

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
SEQUOYAH	.667 cent	1/1/2009	Unlimited	Jail Maintenance/Operation	100.0%	Cash			
	.5 cent		Unlimited	Highways and Roads	100.0%	Cash			
	.25 cent		Unlimited	Rural Fire	100.0%	Cash			
	1.417 cent	Use Tax		Designated same as Sales Tax Allocation		Cash			
							3,695,661.76	218,441.28	
STEPHENS	0.3 cent	10/1/2005	Unlimited	Jail M&O	100.0%	Cash			
	0.25 cent	1/1/2001	12/31/2020	Fairgrounds Improvement	100.0%	Cash			
	.15 cent	4/1/2013	3/1/2020	Fire	92.0%	Cash			
				Nutrition Sites	8.0%	Cash			
				<i>Allocation monthly per meals served</i>					
No Use tax							6,715,718.13	-	
TEXAS	1 cent	8/1/2009	7/31/2024	Jail Operations	60.0%	Cash			
				Rural Fire, EMS, Hospital, Fair, Detention cent	40.0%	Cash			
				<i>Commission approves expenditures by request</i>					
	1 cent	Use Tax		General Government		General			
							2,343,812.58	305,933.97	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
TILLMAN	.1 cent	1/1/2013	Unlimited	County General Use	63.0%	General			
				Capital Improvement	20.0%	General			
				County Ext. Office	12.0%	Cash			
				Free Fair	5.0%	Cash			
	.5 cent	1/1/2011	debt paid	Jail Debt	100.0%	Cash			
	1.5 cent	Use Tax		General Purposes	67.0%	General			
				Law enforcement Center Bond	33.0%	Cash			
							508,931.27	29,946.01	
TULSA	.25 cent	1/1/2004	Unlimited	Jail M & O	100.0%				
	.6 cent	11/1/2011	12/1/2016	Vision 2025	100.0%	Cash			
	.026 cent	9/1/2014	9/1/2029	Tulsa Jail	100.0%	Cash			
	.041 Cent	9/1/2014	9/1/2029	Juvenile Justice/Courts/Detention	100.0%	Cash			
	.917 cent	Use Tax		Tulsa County Public Facilities Authority	100.0%	Cash			
							96,584,474.71	8,176,739.78	
WAGONER	1 cent	1/1/2007	4/1/2018	Road Improvements	80.0%	Cash			
				County General Fund	10.0%	Cash			
				Sheriff	10.0%	Cash			
	.3 cent	7/1/2007	Unlimited	14 Wagoner County Fire Depts.	95% to F.D	Cash			
	1.3 cent	Use Tax		County Commissioners	50.0%	Cash			
				Economic Development	50.0%	Cash			
							6,496,552.04	614,062.82	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
WASHINGTON	.5 cent	2003	Unlimited	Jail; Roads and Bridges	100.0%	General			
				<i>Allocated each year</i>					
	.5 cent	10/1/2009	10 yrs or debt paid after jail debt paid	Jail Debt	100.0%	General			
				Jail Maintenance					
no Use Tax							6,281,224.27	3.87	
WASHITA	.625 cent	10/1/2014	2019	OSU (max 147,000 yr.)	49.0%	Cash			
				Fair & Jr. Lvst (max 30,000yr.)	10.0%	Cash			
				Cap. Maint. (max 60,000 yr.)	20.0%	Cash			
				Senior Citizens (max 63,000)	21.0%	Cash			
				<i>"Money over maximum goes to General Fund"</i>		General			
	.625 cent	10/1/2014	2019	Fire Department	78.6%	Cash			
				Ambulance	21.4%	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	1.25 cent	general Purpose	100.0%	General			
		10/1/2009	0.375 cent	New Justice Center building cost	100.0%				
		10/1/2009	0.1875 cent	New Justice Center building equipment	100.0%				
		10/1/2009	0.1875 cent	New Justice Center Building Maintenance	100.0%				
							2,694,709.86	332,495.75	
WOODS	.5 cent	3/1/1992	Unlimited	County General	100.0%	General			
	.5 cent	Use Tax		General Purposes	100.0%	General			
							3,206,752.69	412,490.88	

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	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
WOODWARD	.2 cent	6/1/1994	unlimited	Fire Department	37.5%	cash			
				Fair Board	16.5%	cash			
				Extension	16.5%	cash			
				Learn not to burn	12.0%	cash			
				DARE	17.5%	cash			
	.625 cent	2/1/2010	10 yr	Jail Debt	68.0%	cash			
				Jail Maintenance	32.0%	cash			
	.5 cent	7/1/2013	2026	Fair Debt	80.0%	cash			
				Fair M&O	20.0%	cash			
	1.325 cent	USE		General Purpose	100.0%	General			
							5,970,432.74	668,709.05	
Total, All Counties							374,035,864.54	34,774,650.02	2,113,268.65