

Sherri Schieffer, Suzette Barta and Notie Lansford

Oklahoma Cooperative Extension Service

FY2019

	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	1,868,474.23	346,051.56	
	0.25 cent	6/1/2001	Unlimited	Fire Departments	100.0%	Cash			
	0.5 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			
Alfalfa	2 cent	1/1/2017	1/1/2021	EMS	52.0%	Cash	2,243,041.28	275,668.42	
				County General	18.0%	General			
				Roads	20.0%	Cash			
				Fairgrounds Arena	10.0%	Cash			
	2 cent	Use Tax	<i>renewed with Sales</i>	General		General			
ATOKA	1 cent		Unlimited	County Hospital	100.0%	Cash	2,148,105.97	188,802.65	
	0.5 cent		Unlimited	Jail; Debt and M&O	100.0%	Cash			
	0.25 cent	4/1/2017	unlimited	Rural Fire	100.0%	Cash			
	1.75 cent	Use Tax		General Use		Cash			

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BEAVER	1 cent	4/1/2015	4/1/2021	OSU Extension	11.0%	Cash	789,951.64	209,116.78	
				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	4/1/2017	4/1/2024	Hospital	100.0%	cash			
	2 cent	Use Tax		Courthouse Renovations	100.0%	Cash			
BECKHAM	0.25 cent	4/1/2017	Unlimited	Jail Maintenance - debt pay off	100.0%	Cash	1,146,032.47	195,659.71	
	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			

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BLAINE	0.5 cent	4/1/2005	Unlimited	General Purpose	100.0%	General	7,793,154.30	1,124,702.77	107,166.99
	0.25 cent	1/1/2013	12/31/2023	Fire	100.0%	Cash			
	0.125 Cent	10/1/2017	Unlimited	522EMS Districts					
	0.875 cent	Use Tax		General Purpose		General			
	5 cent	Lodging		Fairgrounds		Cash			
BRYAN	0.25 cent	2010	Unlimited	Law enforcement (Sheriff)	33.3%	Cash	2,438,363.47	464,464.73	
				Roads and Bridges	33.3%	Cash			
				Jail Debt	33.3%	Cash Trust			
	0.25 cent	10/1/2012	Unlimited	Rural & Volunteer Fire	90.0%				
				Dispatch	5.0%				
				Rural Fire Chief Association	5.0%				
	0.5 cent	Use Tax		County General	100.0%	General Fund			

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CADDO	0.5 cent	1/1/2019	12/31/2024	General Fund	33.0%	Cash	3,365,715.16	499,232.76	
				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	Renewed 7/1/2017	6/30/2022	Ambulance	100.0%	Cash			
				<i>Ambulance Svc 50%; Ambulance run 40%</i>					
	0.75 cent	1/1/2010	until paid	New Jail, Courthouse Renovation; \$200,00 to OSU Extension Center	100.0%				
	1.5 cent	Use Tax		Genreal Purpose	100.0%	Cash			
CANADIAN	0.35 cent	1/1/1997	Unlimited	Juvenile Center	100.0%		9,280,493.21	2,188,753.71	
				<i>Debt and Operation</i>					
	0.35 cent	Use Tax		General Fund	100.0%				

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CARTER	0.25 cent	10/1/1999	Unlimited	Roads, Bridges & Equip	33.3%	Cash	6,577,947.96	1,084,098.93	
				General Fund	33.3%	Cash			
				Law Enforcement	33.3%	Cash			
	0.25 cent	4/1/2018	5 years	Highway	100.0%	Cash			
	0.25 cent	1/1/2018	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		Cash			
CHEROKEE	1 cent		Unlimited	County Roads	50.0%	Cash	6,830,142.59	610,522.05	
				General Operations including Extension & 4-H	25.0%	General			
				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 Debt	100.0%	Cash			
				<i>Maintenance Thereafter</i>					
	1.75 cent	Use	Unlimited	Courthouse/Fairground Upkeep		Cash Funds			

	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	2,519,560.10	307,802.96	
			Unlimited	Fire Depts	25.0%	Cash Funds			
	1 cent	6/1/2015	6/30/2020	Economic Dev	9.0%	Cash Fund			
				Law	15.0%	Cash Fund			
				Ambulance	15.0%	Cash Fund			
				Roads	36.0%	Cash Fund			
				Libraries	2.0%	Cash Fund			
				General	19.0%	Cash Fund			
				Extension	4.0%	Cash Fund			
	2 cent	Use Tax		General Fund	100.0%	General			
CIMARRON	2 cent	7/1/2015	6/30/2020	County Hospital	75.0%	Cash	361,523.25	53,061.56	28,595.96
				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			
CLEVELAND	0.25 cent	4/1/2009	Until debt paid	Jail Debt		Cash	8,676,745.33	886,982.35	
	0.25 cent	Use Tax		Jail Debt	100.0%	Cash			
				<i>note: a quarter of the .25% use tax can be used for M&O of the jail</i>					

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
COAL	1 cent	4/1/2015	unlimited	General Fund	30.0%	Cash	2,628,607.19	390,972.06	47.05
				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	unlimited	Chamber	50.0%	Cash			
				County General	50.0%	Cash			
COMANCHE	0.125 cent	1/1/2015	12/31/2023	Industrial Development	48.0%	Cash	4,733,798.92	463,644.02	
				Fairgrounds	17.0%	Cash			
				Rural Fire	16.0%	Cash			
				Sheriff	9.0%	Cash			
				Capitol Improvements	10.0%	Cash			
	0.25 cent	1/1/2015	12/31/2023	Jail Operations	100.0%	Cash			
	0.375 cent	Use Tax		Capitol Improvements	100.0%	Cash			

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COTTON	1 cent		unlimited	General Purpose	100.0%	General	534,838.20	84,391.40	1,208.70
	0.25 cent	4/1/2013	unlimited	Extension	90.0%	General			
				Fair Grounds	10.0%	General			
	0.75 cent	7/1/2015	unlimited	Unrestricted General Fund	100.0%	Gen			
	2.0 cent	Use Tax		General	100.0%	General			
	5 cent	Lodging Tax Jan 2011	unlimited	General Purpose	100.0%	Geneal			
CRAIG	1 cent	7/1/2014	7/1/2019	County Road	62.5%	General	2,854,592.65	318,752.60	
				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			
CREEK	1 cent	1/1/2002	Unlimited	Building/Facilities	16.7%	Cash Fund	6,328,087.98	850,443.94	
				Juvenile Detention center	16.7%	Cash Fund			
			Unlimited	Jail staffing	33.3%	Cash Fund			
		1/1/2017	10 years	County Roads	33.3%	Cash Fund			
	1 cent	Use Tax	Unlimited	Property & Improvements	100.0%	Cash Fund			

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CUSTER	0.5 cent	4/1/2017	4/1/2022	General Fund	50.0%	Cash	2,940,455.43	347,160.03	
				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 Improvement	100.0%	Cash			
DELAWARE	0.5 cent	4/1/1988	Unlimited	Solid Waste Mgt.	100.0%	Cash	5,189,387.27	522,500.74	
	0.4 cent	5/1/2001	Unlimited	Rural Fire	100.0%	Cash			
	0.5 cent		debt paid	Judgement	100.0%	Cash			
	1.4 cent	Use Tax		General Use		Cash			
DEWEY	0.5 cent	1998	Unlimited	County General	100.0%	General	4,762,600.16	762,077.30	
	0.5 cent	4/1/2007	Unlimited	County General	100.0%	General			
	0.75 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			

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ELLIS	1 cent	2013	Unlimited	Fair	5.0%	Cash	2,600,184.15	957,059.19	
				Extension	8.0%				
				General Fund, Courthouse	64.0%	Cash			
				Restoration & maintenance	6.0%	General			
				Senior Citizens Transportation	1.0%	Cash			
				<i>Above percentages are subject to change by Ellis County</i>					
				Fire Departments	16.0%	Cash			
	1 cent	10/1/2015	10/1/2020	Hospital	66% - 50%	Cash			
	October 2018 allocations changed to hospital 50%;general 25%;EMS-25%			General Fund	12% - 25%	General Fund			
				EMS	22% - 25%	cASH			
	2 cent	Use Tax		General Government	100.0%	General Fund			
GARFIELD	0.1 cent	10/1/2013	9/30/2023	Rural Fire	100.0%	Cash	3,706,023.46	404,649.53	
	0.25 cent	8/23/2016	1/1/2033	Jail	100.0%	Cash			
	0.35 cent	Use Tax		County General	100.0%	Cash			

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Garvin	0.5 cent	7/1/2014	6/30/2021	Courthouse	37.5%	Cash Fund	4,268,856.26	712,075.62	
				Commission	25.0%	Cash Fund			
				Sheriff	25.0%	Cash Fund			
				E911	12.5%	Cash Fund			
	0.25 cent	7/1/2012	unlimited	EMS	4.0%	Cash Fund			
				Rural Fire	96.0%	Cash			
	0.75 cent	Use Tax		County General	100.0%	Cash Fund			
GRADY	0.25 cent	1/15/2015	12/31/2029	County Fairgrounds	100.0%	Cash	11,126,823.44	2,239,386.77	
	0.125 cent	1/1/2016	12/31/2020	Senior Citizens	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	100.0%	Cash			
	0.75 cent	Use Tax		County General Purpose		General			

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GRANT	1 cent	12/1/2010	1/1/2021	Medford Fire	8.3%	Cash	646,694.16	179,335.49	
				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			
	0.25 cent	7/1/2010	7/1/2021	Fairgrounds	100.0%	Cash			
	1.25 cent	Use Tax		General Use	100.0%	General			

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GREER	0.5 cent	10/1/2014	Unlimited	Renovation	100.0%	cash	534,473.04	76,543.43	49,349.86
	1 cent	10/1/2014	Unlimited	General	80.0%	Cash			
				OSU	15.0%	Cash			
				Fairgrounds	5.0%	Cash			
	0.5 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			
HARMON	1 cent	4/1/1984	Unlimited	County General Use	100.0%	General	302,582.98	46,357.40	
	1 cent	10/1/1996	2021	Hospital	100.0%	General			
	1 cent	1/1/2019	Unlimited	Judgement	100.0%	Cash			
				<i>To judgement until paid, then to General fund</i>					
	3 cent	Use Tax	Unlimited	County General	100.0%	General			

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HARPER	1 cent	7/1/2017	6/30/2022	Hospital	100.0%	Cash	501,603.21	67,067.29	
	1 cent	7/1/2017	6/30/2022	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			
HASKELL	1 cent	3/1/1984	Unlimited	County General	100.0%	General	2,079,531.99	253,819.06	
	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			

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HUGHES	0.25 cent	1/1/2011	unlimited	Fire Departments	100.0%	cash	3,237,115.59	544,332.94	
	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					
JACKSON	0.5 cent	3/1/2007	Unlimited	Jail Debt	100.0%	Trust	1,521,426.20	145,394.36	
				<i>Surplus monies above debt paid back to County annually for Jail Operations</i>					
	0.125 cent	1/1/2019	10 years	Fire	100.0%	Cash			
	0.625 cent	Use Tax		General Purpose	100.0%	General			
JEFFERSON	1 cent		Unlimited	County General	100.0%	General	761,800.60	103,524.36	145,394.36
	1 cent	9/1/2015	9/1/2019	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			

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JOHNSTON	1 cent	1/1/2015	12/31/2019	City & Rural Fire Protection	6.0%	General	1,955,344.43	551,467.59	6,063.49
				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			
	0.5 cent	4/1/2018	5 years	Dispatch	100.0%	Cash			
	0.25 cent	4/1/13	Unlimited	Fire Departments	100.0%	Cash			
	0.25 cent	4/1/2013	4/1/2023	Jail M & O	100.0%	Cash			
	2 cent	Use Tax		General Use	100.0%	General			
	5 cent	Lodging		Industrial Authority	100.0%	Trust			
KAY	0.667 cent	11/1/2008	20 years	Jail Debt	50.0%	Trust	3,651,167.53	411,111.16	
				Jail Maintenance	50.0%	Trust			
	0.667 cent	Use Tax		General Use	100.0%	General			

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KINGFISHER	0.5 cent	2/9/2016	1/31/2021	Roads	29.0%	Cash	16,256,158.84	2,736,477.02	
				Sheriff	15.0%	Cash			
				OSU Extension	9.0%	Cash			
				Fair	10.0%	Cash			
				Capitol Improvement	16.0%				
				Rural Fire Departments	13.0%	Cash			
				Museum	5.0%	Cash			
				Libraries	3.0%	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			
KIOWA	0.5 cent	1993	Unlimited	County Fair	\$ 10,000.00	Cash	319,019.34	34,463.70	
				Co. Extension	\$ 25,000.00	Cash			
				Co. Historical Society	\$ 2,500.00	Cash			
				Senior Citizens	\$ 25,000.00	Cash			
				Sheriff	Balance of Collect	Cash			
	0.5 cent	Use Tax		General Purpose	100.0%	General			

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LATIMER	0.5 cent	2018	2023	General Use	100.0%	Cash	1,230,224.26	258,309.33	52,105.78
	1 cent	2014	Unlimited	Hospital	100.0%	Cash			
	0.25 cent	2018	2023	Solid Waste	25.0%	Trust			
				County 911	25.0%	Cash			
				General Fund	50.0%	General			
	1.75 cent	Use Tax		General Use	100.0%	General			
	5 cent	Lodging	Unlimited	Tourism Board	95.0%	Trust			
					5.0%	General			
LEFLORE	0.50 cents	4/1/1993	Unlimited	Solid Waste	100.0%	Cash	6,795,128.10	723,443.73	
	0.50 cent	10/1/2003	17 years	Jail	100.0%	Trust			
	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			

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LINCOLN	1 cent	1/1/2019	5 years	County Roads-Bridges	60.0%	Cash	2,418,272.82	552,018.36	
				County Jail	13.0%	Cash			
				OSU Extension & 4-H	6.0%	Cash			
				<i>Capped @ \$120,000 excess to courthouse improvement</i>					
				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	1.5%	Cash			
				<i>Capped @25,000 excess to courthouse improvemen</i>					
	1 cent	Use Tax		Courthouse/Elected Off Salaries		Cash			
LOGAN							3,528,711.86	460,567.85	
	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	Road and Bridge	100.0%	Cash			
	0.75 cent	Use Tax		General Purpose	100.0%	General			

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LOVE	1 cent	4/1/2018	3/31/2023	County M & O	50.0%	Cash	4,151,032.16	459,732.99	620,241.42
				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	4/4/2014	4/1/2024	Hospital	100.0%	Cash			
	0.5 Cent	4/1/2016	4/1/2031	Justice/Safety Center	100.0%				
				Debt payments; reduces to .25 for maintenance after pay off	Authorized under 68 OS 1370.7				
	2.5 cent	Use Tax		General Expenditures	100.0%	Cash			
	5 cent	Lodging- 2008	unlimited	General Purposes	100.0%	General			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MAJOR	0.25 cent	4/1/2012	4/1/2019	Cooperative Extension	Budgeted each yr	Cash	4,460,604.26	499,955.08	
				Fairgrounds	50% of remainder	Cash			
				Courthouse	50% of remainder	Cash			
	0.5 cent	7/1/2016	Effective until 2026 will reduce to .25	Rural Fire	100.0%	cash			
	0.5 cent	4/1/2014	unlimited	Sheriff	50% P/S; 50% Travel;30% M&O;15% C/O; set	Cash			
	0.5 cent	7/1/2017	unlimited	Fairgrounds	100.0%	Cash			
	1.75 cent	Use Tax		General Purpose	100.0%	General			
MARSHALL	1 cent	4/1/2019	2029	Hospital	100.0%	Cash	3,218,033.46	321,415.21	160,391.41
	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	Unlimited	Courthouse	80.0%	Cash Fund			
			Unlimited	Tourism	20.0%	Cash Fund			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MAYES	0.375 cent	1/1/1986	Unlimited	County Roads	100.0%	General	6,449,972.48	1,683,407.75	
	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 Fund			
	0.1875 cent	4/1/2017	until paid	Fair Grounds Building	100.0%	Cash Fund			
	0.0625 cent	4/1/2017	<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			
	0.125 cent	1/1/2015	Unlimited	Jail M&O	100.0%	Cash Fund			
	1.375 cent	Use Tax	Unlimited	General Fund	100.0%	General			
McClain									
	0.5 cent	1/1/2012	12/1/2020	Rural Fire	32.0%	Cash	2,978,944.23	588,177.19	
				Law Enforcement	25.0%	Cash			
				4-H Extension	10.0%	Cash			
				Senior Citizens	8.0%	Cash			
				Free Fair	4.0%	Cash			
				Emergency Management	2.0%	Cash			
				Economic Development	7.0%	Cash			
				Community center;Expo;County Buildings	12.0%	Cash			
	0.5 cent	Use Tax		General Purpose	0.0%	General			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MCCURTAIN	0.5 cent	10/1/1991	unlimited	Solid Waste	100.0%	Cash	7,063,032.85	583,268.22	1,513,218.20
	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	6/1/2012	Tourist Authority	100.0%	Cash			

	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	3,988,530.75	276,093.98	
				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		2026	Jail Debt	100.0%				
	0.5 cent		unlimited	Jail Operations	100.0%				
	2 cent	Use Tax		Highway Cash	50.0%	Highway			
				Jail operations	50.0%	Cash			

	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	3,583,564.45	305,977.78	
				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					

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
MUSKOGEE	0.15 cent	4/1/2006	Unlimited	Fire Fighters	100.0%	Cash	5,020,572.88	631,799.17	19,254.60
	0.5 cent	1/1/2018	10 yrs	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 - divided equally among the 3 districts	50.0%	Cash			
NOBLE	0.25 cent	10/1/2012	Unlimited	Fair	70.0%	Cash	1,359,269.13	205,808.79	
				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	100.0%	Cash			
				<i>Ballot allows for Debt reduction</i>					
	0.25 cent	7/1/2017	6/30/2027	Ambulance	100.0%	Cash Fund			
	1.5 cent	Use Tax		General Purpose		General			
NOWATA	1 cent	5/1/2018	5 years	County Roads and Bridges	100.0%	Cash Fund	1,016,810.03	123,271.88	
	1 cent	7/1/2003	Unlimited	Roads and Bridges	45.0%	Cash Fund			
				County General Officers	35.0%	Cash Fund			
				County General	15.0%	Cash Fund			
				<i>Budgeted each year to Extension;4-H;Library;Chairty;Health;County Fair</i>					
				Courthouse Improvements	5.0%	Cash Fund			
	2 cent	Use Tax		Roads and Bridges	100.0%	Cash Fund			

	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	1,604,245.96	163,768.26	
				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			
	0.75 cent	1/1/2017	12-31-2027 (20 years)	Jail Construction	100.0%	Trust			
	2 cent	Use Tax	Unlimited	County General	100.0%	Cash			
OKLAHOMA				No current Sales Tax			269.13	-	
				<i>Apportionments made on delinquent sales tax that are collected</i>					
OKMULGEE	0.5 cent	3/1/2000	Unlimited	Jail Debt,	100.0%	Cash	4,376,861.12	387,429.01	
			<i>Debt retired 2020</i>	<i>Excess of collections over Bond payment goes to Jail M&O</i>					
			<i>Upon retirement</i>	Jail M&O					
	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		Cash			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
OSAGE	1 cent	7/1/1994	Unlimited	Jail and Maintenance	100.0%	Cash	4,527,530.51	1,010,823.88	199,521.07
	0.25 cent	1/1/2007	Unlimited	Health	100.0%	Cash			
	1.25 cent	Use Tax		County Buildings/Roads/Nutrition/Public		Cash			
	5 cent	Lodging		Tourism	100.0%	Cash			
OTTAWA	0.5 cent	10/1/1996	Unlimited	Maintain Jail	100.0%	General/ Sheriff	3,271,415.24	368,903.10	
	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%	Trust			
	1.35 cent	Use Tax		General Purpose	100.0%	General			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
PAWNEE	1 cent	2/1/2019	2/1/2024	General Fund	28.0%	Cash Fund	2,046,608.51	230,736.31	
				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	after debt payment reduces to .25 cent	Jail Operations*	20.0%	Cash			
			until paid	Construction cost of Jail	80.0%	Cash			
	2 cent	Use Tax		General Purpose	100.0%	General			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
PAYNE	0.375 cent	1/1/2018	12/31/2023	Roads & Bridges	53.0%	General	9,574,916.25	1,003,773.21	
				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			
	0.0625 Cent	5/1/2013; Renewed	3/31/2028	Fire Department	100.0%	General			
	0.813 cent	Use Tax		Self Insurance Fund	100.0%	Cash			
PITTSBURG	1 cent	1/1/16	unlimited	roads	100.0%		10,549,331.36	1,693,800.70	
	0.25 cent			Animal Shelter	25.0%	Cash			
			unlimited	Jail Maintenance	75.0%	Cash			
	0.25 cent	1/1/09	Unlimited	Fire Department	100.0%	Cash			
	1.5 cent	Use Tax		Distributed to all ST accounts	100.0%	Cash			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
PONTOTOC	0.125 cent	10/1/2017	Unlimited	Courthouse and Jail	100.0%	Cash	4,370,545.32	498,652.15	621,212.02
	0.5625 cent	4/1/2018	Unlimited	Safety tax: Highway	44.5%	Cash			
				Safety tax: Ambulance	16.5%				
				Safety tax: 911	14.0%				
				Safety tax: Jail	25.0%				
	0.1875 cent	Fire: 4/1/2013	Unlimited	Fire Department	80.5%	Cash			
				Nutrition	5.75%				
				call-A-Ride transportation	5.75%				
				Emergency Management	3.0%				
				Administration	5.0%				
	0.875 cent	Use tax		Undefined	100.0%	Cash			
	5 cent	Lodging		Fairgrounds	100.0%	Cash			
POTTAWATOMIE	1 cent	7/1/2013	Unlimited	Roads and Bridges	60.0%	Cash	11,739,908.77	1,940,932.10	
				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			
	0.495 cent	July 1 2016	Unlimited	Education	99%				
				Justice Center	1.0%				
	1.495 cent	Use Tax		Capitol Improvement	100.0%	Cash			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
PUSHMATAHA	1 cent	4/1/2016	5 years	Sheriff & Jail	50.0%	General	1,268,618.14	251,281.82	
				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			
	0.25 cent	6/30/2018	Unlimited	Volunteer Fire Department	100.0%	General			
	0.75 cent	6/30/2018	6/30/2023	Hospital	100.0%	General			
	2 cent	Use Tax		General Use		General			
ROGER MILLS	1.5 cent	5/1/2013; Renewed 12/1/2019	6 years	Hospital	60.0%	Cash	960,193.72	226,258.16	
				Rural Fire	8.3%	Cash			
				General Operations: General Fund budgeted each year to Sheriff, Treas, Clerk, Assessor, Court Clerk, Election Bd, General	31.7%	General			
				Also budgeted to Senior Citizens, Free Fair, Extension, Ec Devel					
	1.5 cent	Use Tax		Roads and Bridges	100.0%	Hwy			
ROGERS	0.3333 cent	5/1/2015	until paid	Criminal Justice Authority	100.0%	cash Fund	11,552,632.83	1,926,927.65	
	0.3333 cent	7/1/2012	until paid	Judgement Payment	100.0%	cash Fund			
	0.1666 cent	1/1/2010	30 years	County Building Acquisition and Operations and any acquired indebtedness	100.0%	Cash Funds			
	0.833 cent	Use Tax		Rogers County Industrial & Development Authority		Cash Funds			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
SEMINOLE	0.5 cent	9/1/2015	9/1/2020	County General	20.0%	Cash	3,224,911.84	285,880.56	
				Sheriff	20.0%	Cash			
				Highway #1	20.0%	Cash			
				Highway #2	20.0%	Cash			
				Highway #3	20.0%	Cash			
	0.5 cent	4/1/2007	4/1/2027	Jail Debt	100.0%	Cash			
				Until paid then reduces					
	0.25 Cent	1/1/2017	12/31/2022	Fire Departments	20.08%	Cash			
				Ambulance	43.34%	Cash			
				E-911	30.83%	Cash			
				City Police	5.75%				
	1.25 Cent	Use Tax		General	33.0%				
				Sheriff	33.0%				
				Highway	33.0%				

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
SEQUOYAH	0.667 cent	1/1/2009	Unlimited	Jail Maintenance/Operation	100.0%	Cash	3,839,392.15	425,058.12	
	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	0.3 cent	10/1/2005	Unlimited	Jail M&O	100.0%	Cash	4,237,150.70	-	
	0.25 cent	1/1/2001	12/31/2020	Fairgrounds Improvement	100.0%	Cash			
	0.15 cent	4/1/2013	3/1/2020	Fire	92.0%	Cash			
				Nutrition Sites	8.0%	Cash			
				<i>Allocation monthly per meals served</i>					
TEXAS	1 cent	8/1/2009	7/31/2024	Jail Operations	60.0%	Cash	2,044,311.43	376,598.40	
				Rural Fire, EMS, Hospital, Fair, Detention cent	40.0%	Cash			
				<i>Commission approves expenditures by request</i>					
	1 cent	Use Tax		General Government		General			
TILLMAN	1 cent	1/1/2013	Unlimited	County General Use	63.0%	General	633,625.68	93,396.38	
				Capital Improvement	20.0%	General			
				County Ext. 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%				
	2 cent	Use Tax		General Purposes	67.0%	General			
				Law enforcement Center Bond	33.0%	Cash			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
TULSA	0.25 cent	1/1/2004	Unlimited	Jail M & O	100.0%		41,846,180.43	4,952,700.58	
	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%	Cash			
WAGONER	1 cent	4/1/2018	4/1/2028	Road Improvements	80.0%	Cash	7,313,407.30	1,332,927.96	
				County General Fund	10.0%	Cash			
				Sheriff	10.0%	Cash			
	0.3 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			
WASHINGTON	0.5 cent	2003	Unlimited	Jail; Roads and Bridges	100.0%	General	6,251,446.72	-	
				<i>Allocated each year</i>					
	0.5 cent	10/1/2009	10 yrs or debt paid after jail debt paid	Jail Debt	100.0%	General			
				Jail Maintenance					

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
WASHITA	0.625 cent	10/1/2014	2019	OSU (max 147,000 yr.)	49.0%	Cash	1,885,615.72	313,952.36	
				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			
	0.625 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 equipmen	100.0%	Cash			
	0.1875 cent	10/1/2009	20 years	New Justice Center Building Maintenan	100.0%	Cash			
	2 cent	Use Tax		General Purpose	100.0%	General			
WOODS	0.5 cent	3/1/1992	Unlimited	County General	100.0%	General	1,051,406.03	127,999.09	
	0.5 cent	Use Tax		General Purposes	100.0%	General			
WOODWARD	0.2 cent	6/1/1994	unlimited	Fire Department	37.5%	cash	3,598,174.85	356,531.93	
				Fair Board	16.5%	cash			
				Extension	16.5%	cash			
				Learn not to burn	12.0%	cash			
				DARE	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		General Purpose	100.0%	General			
StatewideTotal							338,511,827.41	47,279,506.98	3,523,770.91