

County Sales, Use, & Lodging Tax Summary Report, FY 2018

AE 19005

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Oklahoma Cooperative Extension Service

FY2018

	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	1,700,402.57	222,586.10	
	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	2,689,855.59	233,868.94	
				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	2,132,117.33	145,073.11	
	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			

	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	808,746.22	146,951.26	
				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			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
BECKHAM	0.25 cent	4/1/2017	unlimited	Jail Maintenance - debt pay off	100.0%	Cash	1,148,918.58	127,677.26	
	0.25 cent	Use Tax		General Purposes	100.0%	General			
BLAINE	0.5 cent	4/1/2005	Unlimited	General Purpose	100.0%	General	7,020,035.83	650,595.38	109,614.98
	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	2,404,853.77	260,065.26	
				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 Assocation	5.0%				
	0.5 cent	Use Tax		County General	100.0%	General Fund			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
CADD	0.5 cent	3/1/2013	2018	General Fund	33.0%	Cash	3,601,786.13	327,846.66	
				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		General Purpose	100.0%	Cash			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
CANADIAN	0.35 cent	1/1/1997	Unlimited	Juvenile Center	100.0%		8,716,113.24	1,603,247.16	
				<i>Debt and Operation</i>					
	0.35 cent	Use Tax		General Fund	100.0%				
CARTER	0.25 cent	10/1/1999	Unlimited	Roads, Bridges & Equip	33.3%	Cash	6,103,817.61	773,024.53	
				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	4/1/2018	5 years	Public Schools	100.0%	cash			
	0.75 cent	Use Tax		Same allocation as sales tax;.125 cent Public schools retained by county for administration fee		Cash			
CHEROKEE	1 cent		Unlimited	County Roads	50.0%	Cash	6,523,210.50	360,114.11	
				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	2,509,399.64	226,310.24	
			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	411,561.13	47,945.10	24,356.35
				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	8,397,551.20	603,873.10	
	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	1,592,134.63	97,379.19	72.97
				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	4,631,862.29	345,950.76	
				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			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
COTTON	1 cent		unlimited	General Purpose	100.0%	General	533,862.49	78,774.22	1,121.94
	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	2,881,255.82	205,247.36	
				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	6,050,202.55	502,929.62	
				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			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
CUSTER	0.5 cent	4/1/2017	4/1/2022	General Fund	50.0%	Cash	2,790,171.64	261,077.54	
				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	4,980,755.56	340,920.87	
	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	4,921,211.27	869,363.87	
	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			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
ELLIS	1 cent	2013	Unlimited	Fair	5.0%	Cash	2,358,167.69	678,527.60	
				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	66.0%	Cash			
	October 2018 allocations changed to hospital 50%;general 25%;EMS-25%			General Fund	12.0%	General Fund			
				EMS	22.0%	cASH			
	2 cent	Use Tax		General Government	100.0%	General Fund			
GARFIELD	0.1 cent	10/1/2013	9/30/23	Rural Fire	100.0%	Cash	3,499,795.36	272,343.07	
	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	4,418,416.22	327,535.54	
				Commission	25.0%	Cash Fund			
				Sheriff	25.0%	Cash Fund			
				E911	12.5%	Cash Fund			
	0.25 cent	Jul-12	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	8,068,829.04	1,332,328.11	
	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	6-30-2025 (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	652,313.71	148,844.82	
				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	541,778.68	58,794.87	54,570.38
	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	299,115.54	40,995.09	
	1 cent	10/1/1996	2021	Hospital	100.0%	General			
	2 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	473,826.53	53,504.73	
	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	1,785,551.19	141,734.59	
	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	2,681,951.17	306,486.45	
	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	1,379,599.08	100,051.66	
				<i>Surplus monies above debt paid back to County annually for Jail Operations</i>					
	0.5 cent	Use Tax		General Purpose	100.0%	General			
JEFFERSON	1 cent		Unlimited	County General	100.0%	General	706,255.67	63,468.57	8,600.36
	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	1,341,869.64	157,541.03	7,000.15
				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			
	.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			
	1.5 cent; 2 cent	Use Tax; Increase effective 4/1/2018		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	3,737,590.76	442,121.72	
				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	13,391,261.83	1,734,603.53	
				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	Jail	90.0%	Cash			
				Fire Department	10.0%	Cash			
	1.25 cent	Use Tax		General Fund	100.0%	General			
KIOWA	0.5 cent	1993	Unlimited	County Fair	\$ 10,000.00	Cash	317,254.35	21,867.35	
				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	1,162,996.97	156,206.71	50,549.04
	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 cent	4/1/1993	Unlimited	Solid Waste	100.0%	Cash	6,592,198.71	550,557.64	
	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	1/1/2014	12/31/2018	County Roads-Bridges	60.0%	Cash	2,404,420.55	291,683.78	
				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 improvement</i>					
	1 cent	Use Tax		Courthouse/Elected Off Salaries		Cash			
LOGAN	0.25 cent	2015	2025	Fire Departments	100.0%	Cash	3,094,443.62	241,782.17	
	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	3,581,815.12	237,314.14	598,454.11
				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	3,338,359.70	380,883.63	
				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	4/1/2009	3/31/2019	Hospital	100.0%	Cash	2,869,196.68	160,746.17	124,177.35
	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	5,513,374.96	668,580.48	
	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	2,547,933.74	231,990.60	
				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	6,709,902.29	419,911.28	1,336,229.98
	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	3,812,774.21	516,071.46	
				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	3,447,138.15	191,230.26	
				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	4,879,507.34	490,407.63	17,226.90
	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	1,465,532.09	267,921.08	
				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	996,158.64	80,925.37	
	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	1,304,922.23	115,876.25	
				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			10,403.32	-	
				<i>Apportionments made on delinquent sales tax that are collected</i>					
OKMULGEE	0.5 cent	3/1/2000	Unlimited	Jail Debt,	100.0%	Cash	3,501,868.96	241,106.86	
			<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					
	0.5 cent	4/1/2011	unlimited	County roads	100.0%	Cash			
	0.25 cent	4/1/2011	unlimited	Sheriff	100.0%	Cash			
	1.25 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	4,290,479.55	757,820.33	110,939.39
	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	3,273,871.17	301,180.39	
	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	2/1/2014	2/1/2019	General Fund	28.0%	Cash Fund	2,009,291.87	146,133.39	
				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	Renewed	12/31/2023	Roads & Bridges	53.0%	General	9,456,228.62	884,192.89	
				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	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%		8,961,326.48	925,709.94	
	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	0.6875 cent	4/1/2007	10/1/2017	Courthouse and Jail Renovation Debt - <i>After debt retired, reduced to 0.125</i>	100.0%	Cash	2,641,496.58	226,723.30	321,374.21
	0.125 cent	10/1/2017	Unlimited						
	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			
	0 cent	Fire: 10/1/2017		Nutrition	5.75%				
	0.1875 cent	Fire: 1/1/2018	Unlimited	call-A-Ride transportation	5.75%				
				Emergency Management	3.0%				
				Administration	5.0%				
	0.875 cent	Use Tax		Undefined	100.0%	Cash			
	0.125 cent	10/1/2017							
	0.313 cent	1/1/2018							
	0.875 cent	4/1/2018							
	5 cent	Lodging		Fairgrounds	100.0%	Cash			

Note: Pontotoc County had a 0.6875 cent sales tax that was passed in 2007, with the stipulation that it would to revert to 0.125 cent following retirement of the jail renovation debt. Meanwhile, an additional tax of 0.1875 cent was passed (effective April 1, 2013) to fund Fire and Emergency Management, among other things. This was an unlimited tax, and not related to the jail debt sales tax. When the jail debt was retired (October 2017) the Oklahoma Tax Commission, in error, reduced the county's sales tax to 0.125 cent, effectively reducing the "Fire tax" to zero. The OTC was able to correct the error by January 1, 2018 and the "Fire tax" was reinstated. On April 1, 2018, the people of Pontotoc County voted to increase their sales tax by 0.5625 cent to get back to the total sales tax rate of 0.875 cent--which is the total rate that was in effect prior to the retirement of the jail debt. This new 0.5625 cent tax has been dubbed the "Safety Tax."

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
POTTAWATOMIE	1 cent	7/1/2013	Unlimited	Roads and Bridges	60.0%	Cash	11,683,952.67	1,687,024.58	
				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	1,120,247.46	103,757.96	
				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	7/1/2013	5 years	Volunteer Fire Department	100.0%	General			
	0.75 cent	7/1/2013	5 years	Hospital	100.0%	General			
	2 cent	Use Tax		General Use		General			
ROGER MILLS	1.5 cent	5/1/2013	5/1/2019	Hospital	60.0%	Cash	1,883,272.13	243,783.98	
				Rural Fire	8.3%	Cash			
				Emergency Mgmt	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>General Fund budgeted each year to Sheriff, Treas, Clerk, Assessor, Court Clerk, Election Bd, General</i>					
	1.5 cent	Use Tax		Roads and Bridges	100.0%	Hwy			

	Rate	Effective Date	Duration	Earmarked Purpose	% Designated	Fund	Total Sales Tax Collected	Use Tax	Lodging
ROGERS	1 cent	10/1/2013	9/30/2018	County Roads & Bridges	87.50%	General	15,684,168.98	1,982,311.64	
				Judgement Payment	12.50%	General			
	0.3333 cent	5/1/2015	until paid	Criminal Justice Authority	100.0%	cash Fund			
	0.3333 cent	7/1/2012	until paid	Judgement Payment	100.0%	cash Fund			
	0.1666 cent	Jan-10	30 years	County Building Acquisition and Operations and any acquired indebtedness	100.0%	Cash Funds			
	1.833 cent	Use Tax		Rogers County Industrial & Development Authority		Cash Funds			
SEMINOLE	0.5 cent	9/1/2015	9/1/2020	County General	20.0%	Cash	3,032,861.63	262,347.94	
				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	3,609,571.44	281,408.34	
	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	4,305,020.21	-	
	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	2,079,784.20	259,379.78	
				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	586,685.02	73,026.84	
				Capital Improvement	20.0%	General			
				County Ext. Office	12.0%	Cash			
				Free Fair	5.0%	Cash			
	1 cent	10/1/2017	2034	Jail Debt and upkeep	100.0%	Cash			
	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%		40,460,103.93	3,597,503.11	
	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	6,689,462.10	760,319.99	
				County General Fund	10.0%	Cash			
				Sheriff	10.0%	Cash			
	0.3 cent	7/1/2007	Unlimited	14 Wagoner County Fire Depts.	95.0%	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	6,122,465.28	-	
				<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	1,708,304.13	255,161.57	
				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	1,050,026.92	178,299.11	
	0.5 cent	Use Tax		General Purposes	100.0%	General			
WOODWARD	0.2 cent	6/1/1994	unlimited	Fire Department	37.5%	cash	3,650,757.07	337,665.38	
				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							319,735,726.77	32,818,516.34	2,764,288.11