

AMENDED AND RESTATED RESOLUTION LEVYING AND IMPOSING A USE TAX IN TULSA COUNTY ON THE STORAGE, USE OR OTHER CONSUMPTION OF TANGIBLE PERSONAL PROPERTY USED, STORED OR CONSUMED WITHIN TULSA COUNTY.

WHEREAS, 68 O. S. § 1411, as amended, authorizes the board of county commissioners of a county levying a county sales tax to levy an additional use tax, at a rate that does not exceed the county sales tax of such county, on the storage, use or other consumption of tangible personal property used, stored or consumed within the County; and

WHEREAS, at a special election held in Tulsa County on September 12, 1995, the voters at said election did approve the levying and collection of a five-twelfths percent (5/12%) county sales tax, commencing October 1, 1995, and continuing thereafter and reducing to one-quarter percent (1/4%) on a date not later than October 1, 2001 (the “1995 Sales Tax”); and

WHEREAS, the Board of County Commissioners of Tulsa County has heretofore determined pursuant to a Resolution adopted February 18, 1999, as amended by an Amendment to Resolution adopted December 6, 1999, as further amended and restated by an Amended and Restated Resolution adopted July 7, 2003, and as further amended and restated by an Amended and Restated Resolution adopted June 5, 2017 (collectively the “Original Tax Resolution”) that a use tax (the “Use Tax”) shall be levied and collected on the storage, use or other consumption of tangible personal property used, stored or consumed within Tulsa County in accordance with the provisions of 68 O. S. § 1411, as amended; and

WHEREAS, the Board of County Commissioners of Tulsa County has determined to hereby amend and restate the Original Tax Resolution to more specifically describe the purposes for which such Use Tax may be used.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Tulsa County that a Use Tax shall be levied and collected on the storage, use or other consumption of tangible personal property used, stored or consumed within Tulsa County in accordance with the provisions of 68 O. S. § 1411, as amended.

BE IT FURTHER RESOLVED that said use tax shall be in the amount of five twelfths percent (5/12%), commencing July 1, 1999, and continue thereafter and reducing to one-quarter percent (1/4%) on the same day as the aforementioned County Sales Tax reduces to one-quarter percent (1/4%).

BE IT FURTHER RESOLVED that funds in the amount of \$70,000.00 per month as received by Tulsa County from such Use Tax as herein provided shall be appropriated and paid to the Tulsa County Public Facilities Authority (the “Authority”) of which (1) the amount of \$50,000.00 shall be used, pledged or applied by the Authority for the monthly payment of principal, premium and interest on any indebtedness, including refunding indebtedness, or reserves for payment of any such indebtedness, heretofore or hereafter incurred by the Authority, and (2) the amount of \$20,000.00 shall be used, pledged or applied by the Authority for capital

improvements to property owned, or to be owned, by Tulsa County; provided, however, the amount of \$50,000.00 of such appropriation to the Authority shall be made until all such existing indebtedness, including refunding indebtedness has been paid or reserves for such payment in full have been obtained. All funds received by Tulsa County from such Use Tax as herein provided in excess of \$70,000.00 per month shall be deposited into the County Contribution Fund established in connection with that certain Interlocal Cooperation Jail Financing Agreement by and between the Board of County Commissioners of Tulsa County, Oklahoma and the Tulsa County Criminal Justice Authority and used as directed therein.

This resolution amends and supersedes the Resolution of the same name approved on the 31st day of December, 2018, CMF #246691.

ADOPTED this 22nd day of January, 2019.

**BOARD OF COUNTY COMMISSIONERS
TULSA COUNTY, OKLAHOMA**

Karen Keith, Chairman

ATTEST:

Michael Willis, County Clerk

AGENDA ITEM
BOARD OF COUNTY COMMISSIONERS
MONDAY, JANUARY 22, 2019
ROOM 119, 8:30 A.M.

Consider and Approve an Amended and Restated Resolution Levying and Imposing a Use Tax in Tulsa County on the Storage, Use or Other Consumption of Tangible Personal Property Used, Stored or Consumed Within Tulsa County.