

RESOLUTION NO. 2016-38

A RESOLUTION LEVYING AND ASSESSING VARIOUS RATES OF LEVY OF A COUNTY SALES TAX UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TAXABLE UNDER THE OKLAHOMA SALES TAX CODE, INCLUDING BUT NOT LIMITED TO CERTAIN ENUMERATED SALES LISTED THEREIN; PRESCRIBING THE EFFECTIVE DATES AND DURATION OF SUCH TAX; PRESCRIBING THE PURPOSES FOR EACH RATE OF LEVY OF SUCH TAX; REQUIRING APPROVAL OF SUCH TAXES BY A MAJORITY OF REGISTERED VOTERS VOTING AT AN ELECTION HELD FOR SUCH PURPOSE AS PROVIDED BY LAW; PROVIDING EXEMPTIONS FROM SAID TAXES; PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF SAID TAXES; PROVIDING FOR INTEREST AND PENALTIES FOR FAILURE TO PAY SAID TAXES WHEN DUE; AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO MAKE ADMINISTRATIVE AND TECHNICAL CHANGES AND ADDITIONS EXCEPT FOR TAX RATES; AND PROVIDING SEVERABILITY OF PROVISIONS.

BE IT HEREBY RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PAYNE COUNTY, STATE OF OKLAHOMA:

Section 1. Levy of Fifty-three Percent of Three-eighths of One Percent (53% of 3/8 of 1%) County Sales Tax -Effective Date and Duration – Purpose of Revenues. There is hereby levied and assessed a fifty-three percent of three-eighths of one percent (53% of 3/8 of 1%) sales tax upon the gross proceeds or gross receipts derived from all sales or services in Payne County, Oklahoma, taxable under the Oklahoma Sales Tax Code.

The sales tax levied pursuant to this Section 1 shall become effective on and after January 1, 2019, subject to approval by a majority of the registered voters of Payne County, Oklahoma, voting on the question thereof in the manner prescribed by law. Said tax shall be limited in duration for a period of five (5) years, and shall terminate on December 31, 2023.

It is hereby declared to be the purpose of the sales tax levied by this Section 1 to provide revenues for Payne County, Oklahoma to be used for road and bridge improvements.

Section 2. Levy of Fifteen Percent of Three-eighths of One Percent (15% of 3/8 of 1%) County Sales Tax -Effective Date and Duration – Purpose of Revenues. There is hereby levied and assessed a fifteen percent of three-eighths of one percent (15% of 3/8 of 1%) sales tax upon the gross proceeds or gross receipts derived from all sales or services in Payne County, Oklahoma, taxable under the Oklahoma Sales Tax Code.

The sales tax levied pursuant to this Section 2 shall become effective on and after January 1, 2019, subject to approval by a majority of the registered voters of Payne County, Oklahoma, voting on the question thereof in the manner prescribed by law. Said tax shall be limited in duration for a period of five (5) years, and shall terminate on December 31, 2023.

It is hereby declared to be the purpose of the sales tax levied by this Section 2 to provide revenues for Payne County, Oklahoma to be used for General Fund purposes.

Section 3. Levy of Twenty Percent of Three-eighths of One Percent (20% of 3/8 of 1%) County Sales Tax -Effective Date and Duration – Purpose of Revenues. There is hereby levied and assessed a twenty percent of three-eighths of one percent (20% of 3/8 of 1%) sales tax upon the gross proceeds or gross receipts derived from all sales or services in Payne County, Oklahoma, taxable under the Oklahoma Sales Tax Code.

The sales tax levied pursuant to this Section 3 shall become effective on and after January 1, 2019, subject to approval by a majority of the registered voters of Payne County, Oklahoma, voting on the question thereof in the manner prescribed by law. Said tax shall be limited in duration for a period of five (5) years, and shall terminate on December 31, 2023.

It is hereby declared to be the purpose of the sales tax levied by this Section 3 to provide revenues for Payne County, Oklahoma to be used for capital outlay and operations of the Payne County Exposition Center and Fair Board.

Section 4. Levy of Seven Percent of Three-eighths of One Percent (7% of 3/8 of 1%) County Sales Tax -Effective Date and Duration – Purpose of Revenues. There is hereby levied and assessed a seven percent of three-eighths of one percent (7% of 3/8 of 1%) sales tax upon the gross proceeds or gross receipts derived from all sales or services in Payne County, Oklahoma, taxable under the Oklahoma Sales Tax Code.

The sales tax levied pursuant to this Section 4 shall become effective on and after January 1, 2019, subject to approval by a majority of the registered voters of Payne County, Oklahoma, voting on the question thereof in the manner prescribed by law. Said tax shall be limited in duration for a period of five (5) years, and shall terminate on December 31, 2023.

It is hereby declared to be the purpose of the sales tax levied by this Section 4 to provide revenues for Payne County, Oklahoma to be used for operations of the Payne County Extension Center.

Section 5. Levy of Five Percent of Three-eighths of One Percent (5% of 3/8 of 1%) County Sales Tax -Effective Date and Duration – Purpose of Revenues. There is hereby levied and assessed a five percent of three-eighths of one percent (5% of 3/8 of 1%) sales tax upon the gross proceeds or gross receipts derived from all sales or services in Payne County, Oklahoma, taxable under the Oklahoma Sales Tax Code.

The sales tax levied pursuant to this Section 5 shall become effective on and after January 1, 2019, subject to approval by a majority of the registered voters of Payne County, Oklahoma, voting on the question thereof in the manner prescribed by law. Said tax shall be limited in duration for a period of five (5) years, and shall terminate on December 31, 2023.

It is hereby declared to be the purpose of the sales tax levied by this Section 5 to provide revenues for Payne County, Oklahoma to be used to assist the fire departments located within Payne County, Oklahoma. Said funds will be apportioned among said fire departments and shall be used for the purpose of capital outlay and operations of said fire departments. *Provided*, that only fire departments duly organized pursuant to the statutes of the State of Oklahoma and/or municipal ordinance shall be eligible for an apportionment of such funds.

Section 6. Subsisting State Permits. All valid and subsisting permits to do business by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code as set out in Title 68, Oklahoma Statutes 2011, Sections 1350 et seq., as amended from time to time (hereinafter referred to as the “Oklahoma Sales Tax Code”) are, for the purpose of this Resolution, hereby ratified, confirmed and adopted in lieu of any requirement for any additional permit for the same purpose.

Section 7. Exemptions. There is hereby exempted from the taxes levied by this Resolution the gross receipts or gross proceeds exempted from the Oklahoma Sales Tax Code, as set out therein.

Section 8. Other Exempt Transfers. There is hereby specifically exempted from the taxes levied by this Resolution the transfer of tangible personal property exempted from the Oklahoma Sales Tax Code, as set out therein.

Section 9. Taxes Due When - Returns - Records. The taxes levied hereunder shall be due and payable at the time and in the manner and form prescribed for payment of the state sales tax under the Oklahoma Sales Tax Code.

Section 10. Tax Constitutes Debt. Such taxes, penalty and interest due hereunder shall at all times constitute a prior, superior and paramount claim as against the claims of unsecured creditors, and may be collected by suit as any other debt.

Section 11. Classification of Taxpayers. For the purpose of this Resolution the classification of taxpayers hereunder shall be as prescribed by state law for the purpose of the Oklahoma Sales Tax Code.

Section 12. Definitions. The definitions of words, terms and phrases contained in the Oklahoma Sales Tax Code, Title 68, Oklahoma Statutes 2011, Section 1352, as amended, are hereby adopted by reference and made a part of this Resolution.

Section 13. Interest and Penalties - Delinquency. Section 217 of Title 68, Oklahoma Statutes 2011, as amended, is hereby adopted and made a part of this Resolution and interest and penalties at the rates and in the amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the taxes levied by this Resolution. Provided, that the failure or refusal of any taxpayer to make and transmit the reports and remittances of tax in the time and manner required by this Resolution shall cause such tax to be delinquent.

Section 14. Waiver of Interest and Penalties. The interest or penalty or any portion thereof accruing by reason of a taxpayer's failure to pay the taxes herein levied may be waived or remitted in the same manner as provided for said waiver or remittance as applied in administration of the state sales tax provided in Title 68, Oklahoma Statutes 2011, Section 220, as amended; and to accomplish the purposes of this Section, the applicable provisions of said Section 220 are hereby adopted by reference and made a part of this Resolution.

Section 15. Erroneous Payments - Claim for Refund. Refund of erroneous payment of the sales taxes herein levied may be made to any taxpayer making such erroneous payment in the manner and pursuant to the procedures, and under the same limitations of time, as provided for administration of the state sales tax as set forth in Title 68, Oklahoma Statutes 2011, Section 227, as amended, and to accomplish the purposes of this Section, the applicable provisions of said Section 227 are hereby adopted by reference and made a part of this Resolution.

Section 16. Fraudulent Returns: In addition to all civil penalties provided by this Resolution, the willful failure or refusal of any taxpayer to make reports and remittances herein required, or the making of any false or fraudulent report for the purpose of avoiding or escaping payment of any tax or portion thereof rightfully due under this Resolution shall be an offense, and upon conviction thereof the offending taxpayer shall be subject to such fines as set out under Title 68, Oklahoma Statutes 2011, Section 241, as amended.

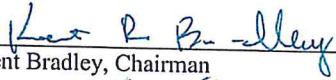
Section 17. Records Confidential. The confidential and privileged nature of the records and files concerning the administration of these sales taxes is legislatively recognized and declared, and to protect the same, the provisions of Title 68, Oklahoma Statutes 2011, Section 205, as amended, and each subsection thereof, are hereby adopted by reference and made fully effective and applicable to administration of these sales taxes as if herein set forth in full.

Section 18. Provisions Severable. The provisions hereof are hereby declared to be severable, and if any section, paragraph, sentence or clause of this Resolution is for any reason held invalid or inoperative by any court of competent jurisdiction, such decision shall not affect any other section, paragraph, sentence, or clause hereof.

Section 19. Amendments. The people of Payne County, Oklahoma, by their approval of the taxes levied hereby at the election hereinabove provided for, hereby authorize the Board of County Commissioners of Payne County, Oklahoma, by resolutions duly enacted to make such administrative and technical changes or additions in the method and manner of administration and enforcing this Resolution as may be necessary or proper for efficiency and fairness, except that any rate of tax herein provided shall not be changed without approval of a majority of the qualified electors of Payne County, Oklahoma, as provided by law.

Section 20. Provisions Cumulative. The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions adopted by Payne County, Oklahoma.

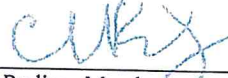
APPROVED AND ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS
OF PAYNE COUNTY, STATE OF OKLAHOMA, THIS 7TH OF NOVEMBER, 2016.



Kent Bradley, Chairman

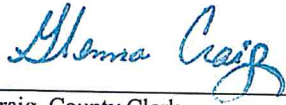


Zach Cavett, Member



Chris Reding, Member





Glenna Craig, County Clerk

NOV - 7 2016

NOTICE OF ELECTION

Payne Co. Election Board

Under and by virtue of Title 68, Oklahoma Statutes 2001, Section 1370 and the Order of the Board of County Commissioners of Payne County, State of Oklahoma, authorizing the calling of a special election for the purpose hereinafter set forth, as approved by said Board of County Commissioners on the 7th day of November, 2016, I, the undersigned, Chairman of said Board of County Commissioners of said County, hereby call a special election to be held in said County on Tuesday, the 10th day of January, 2017, for the purpose of submitting to the registered, qualified voters of said County the following five Propositions:

THE FIVE PROPOSITIONS BELOW WERE SUBMITTED TO THE REGISTERED VOTERS OF PAYNE COUNTY, OKLAHOMA FOR THEIR APPROVAL OR DISAPPROVAL AT PREVIOUS SPECIAL ELECTIONS IN ONE BALLOT PROPOSITION FOR A 3/8 CENT COUNTY SALES TAX FOR FIVE SPECIFIED PURPOSES. LEGISLATION NOW REQUIRES THAT ONLY ONE SALES TAX LEVY FOR ONE SPECIFIED PURPOSE BE INCLUDED IN A BALLOT PROPOSITION WHEN SUBMITTED TO THE VOTERS.

PROPOSITION 1

**Road and Bridge Improvements
(53% of 3/8th Cent)**

SHALL PAYNE COUNTY, OKLAHOMA BE AUTHORIZED TO LEVY AND ASSESS A COUNTY SALES TAX OF FIFTY THREE PERCENT OF THREE-EIGHTHS OF ONE PERCENT (53% OF 3/8 OF 1%) PROVIDED THAT THE REVENUES FROM SUCH TAX BE ALLOCATED AND USED FOR ROAD AND BRIDGE IMPROVEMENTS, AND PROVIDED FURTHER THAT SAID TAX SHALL BECOME EFFECTIVE JANUARY 1, 2019 AND BE LIMITED IN DURATION TO FIVE (5) YEARS, TERMINATING ON DECEMBER 31, 2023?

For the above Proposition

Against the above Proposition

PROPOSITION 2

**County General Fund
(15% of 3/8th Cent)**

SHALL PAYNE COUNTY, OKLAHOMA BE AUTHORIZED TO LEVY AND ASSESS A COUNTY SALES TAX OF FIFTEEN PERCENT OF THREE-EIGHTHS OF ONE PERCENT (15% OF 3/8 OF 1%) PROVIDED THAT THE REVENUES FROM SUCH TAX BE ALLOCATED AND USED FOR COUNTY GENERAL FUND PURPOSES, AND PROVIDED FURTHER THAT SAID TAX SHALL BECOME EFFECTIVE JANUARY 1, 2019 AND BE LIMITED IN DURATION TO FIVE (5) YEARS, TERMINATING ON DECEMBER 31, 2023?

For the above Proposition

Against the above Proposition

PROPOSITION 3

**Payne County Exposition Center and Fair Board
(20% of 3/8th Cent)**

SHALL PAYNE COUNTY, OKLAHOMA BE AUTHORIZED TO LEVY AND ASSESS A COUNTY SALES TAX OF TWENTY PERCENT OF THREE-EIGHTHS OF ONE PERCENT (20% OF 3/8 OF 1%) PROVIDED THAT THE REVENUES FROM SUCH TAX BE ALLOCATED AND USED FOR CAPITAL OUTLAY AND OPERATIONS OF THE PAYNE COUNTY EXPOSITION CENTER AND FAIR BOARD, AND PROVIDED FURTHER THAT SAID TAX SHALL BECOME

NOV 07 2016

Payne Co. Election Board

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PAYNE
STATE OF OKLAHOMA

ORDER

AN ORDER AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN PAYNE COUNTY, STATE OF OKLAHOMA FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED VOTERS OF SAID COUNTY THE QUESTION OF APPROVAL OR DISAPPROVAL BY SAID VOTERS OF THE LEVY AND ASSESSMENT OF VARIOUS RATES OF LEVY OF COUNTY SALES TAX UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TO ANY PERSON TAXABLE UNDER THE OKLAHOMA SALES TAX CODE BEGINNING JANUARY 1, 2019, AND ENDING ON DECEMBER 31, 2023; AND CONTAINING OTHER PROVISIONS RELATED THERETO.

BE IT ORDERED BY THE BOARD OF COUNTY COMMISSIONERS OF PAYNE COUNTY, STATE OF OKLAHOMA:

Section 1. That the Chairman of said Board of County Commissioners of the County of Logan, State of Oklahoma, be and is hereby authorized and directed to call a special election to be held in said County on Tuesday, the 10th day of January, 2017, for the purpose of submitting to the registered, qualified voters thereof the following five propositions:

THE FIVE PROPOSITIONS BELOW WERE SUBMITTED TO THE REGISTERED VOTERS OF PAYNE COUNTY, OKLAHOMA FOR THEIR APPROVAL OR DISAPPROVAL AT PREVIOUS SPECIAL ELECTIONS IN ONE BALLOT PROPOSITION FOR A 3/8 CENT COUNTY SALES TAX FOR FIVE SPECIFIED PURPOSES. LEGISLATION NOW REQUIRES THAT ONLY ONE SALES TAX LEVY FOR ONE SPECIFIED PURPOSE BE INCLUDED IN A BALLOT PROPOSITION WHEN SUBMITTED TO THE VOTERS.

PROPOSITION 1

**Road and Bridge Improvements
(53% of 3/8th Cent)**

SHALL PAYNE COUNTY, OKLAHOMA BE AUTHORIZED TO LEVY AND ASSESS A COUNTY SALES TAX OF FIFTY THREE PERCENT OF THREE-EIGHTHS OF ONE PERCENT (53% OF 3/8 OF 1%) PROVIDED THAT THE REVENUES FROM SUCH TAX BE ALLOCATED AND USED FOR ROAD AND BRIDGE IMPROVEMENTS, AND PROVIDED FURTHER THAT SAID TAX SHALL BECOME EFFECTIVE JANUARY 1, 2019 AND BE LIMITED IN DURATION TO FIVE (5) YEARS, TERMINATING ON DECEMBER 31, 2023?

PROPOSITION 2

**County General Fund
(15% of 3/8th Cent)**

SHALL PAYNE COUNTY, OKLAHOMA BE AUTHORIZED TO LEVY AND ASSESS A COUNTY SALES TAX OF FIFTEEN PERCENT OF THREE-EIGHTHS OF ONE PERCENT (15% OF 3/8 OF 1%) PROVIDED THAT THE REVENUES FROM SUCH TAX BE ALLOCATED AND USED FOR COUNTY GENERAL FUND PURPOSES, AND PROVIDED FURTHER THAT SAID TAX SHALL BECOME EFFECTIVE JANUARY 1, 2019 AND BE LIMITED IN DURATION TO FIVE (5) YEARS, TERMINATING ON DECEMBER 31, 2023?

PROPOSITION 3

**Payne County Exposition Center and Fair Board
(20% of 3/8th Cent)**

SHALL PAYNE COUNTY, OKLAHOMA BE AUTHORIZED TO LEVY AND ASSESS A COUNTY SALES TAX OF TWENTY PERCENT OF THREE-EIGHTHS

SAMPLE BALLOT

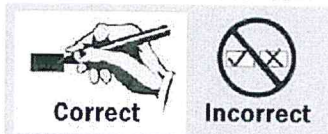
Official Ballot
SPECIAL ELECTIONS - JANUARY
January 10, 2017
PAYNE COUNTY, OKLAHOMA
Precinct: 600002-CQ60
Entity: PAYNE COUNTY
Stub Number 01109

SAMPLE BALLOT

OFFICIAL BALLOT
SPECIAL ELECTION
January 10, 2017
PAYNE COUNTY, OKLAHOMA

PRECINCT 600002-CQ60
PAYNE COUNTY

TO VOTE:
FILL IN THE BOX NEXT TO
YOUR CHOICE(S) LIKE THIS:



COUNTY QUESTIONS

PROPOSITION 1
ROAD AND BRIDGE
IMPROVEMENTS (53% OF
3/8TH CENT)

Shall Payne County, Oklahoma be authorized to levy and assess a county sales tax of fifty three percent of three-eighths of one percent (53% of 3/8 of 1%) provided that the revenues from such tax be allocated and used for road and bridge improvements, and provided further that said tax shall become effective January 1, 2019 and be limited in duration to five (5) years, terminating on December 31, 2023?

- FOR THE PROPOSITION - YES
AGAINST THE PROPOSITION - NO

PROPOSITION 2
COUNTY GENERAL FUND
(15% OF 3/8TH CENT)

Shall Payne County, Oklahoma be authorized to levy and assess a county sales tax of fifteen percent of three-eighths of one percent (15% of 3/8 of 1%) provided that the revenues from such tax be allocated and used for county General Fund purposes, and provided further that said tax shall become effective January 1, 2019 and be limited in duration to five (5) years, terminating on December 31, 2023?

- FOR THE PROPOSITION - YES
AGAINST THE PROPOSITION - NO

PROPOSITION 3
PAYNE COUNTY
EXPOSITION CENTER AND
FAIR BOARD (20% OF 3/8TH
CENT)

Shall Payne County, Oklahoma be authorized to levy and assess a county sales tax of twenty percent of three-eighths of one percent (20% of 3/8 of 1%) provided that the revenues from such tax be allocated and used for capital outlay and operations of the Payne County Exposition Center and Fair Board, and provided further that said tax shall become effective January 1, 2019 and be limited in duration to five (5) years, terminating on December 31, 2023?

- FOR THE PROPOSITION - YES
AGAINST THE PROPOSITION - NO

PROPOSITION 4
PAYNE COUNTY
EXTENSION CENTER (7%
OF 3/8TH CENT)

Shall Payne County, Oklahoma be authorized to levy and assess a county sales tax of seven percent of three-eighths of one percent (7% of 3/8 of 1%) provided that the revenues from such tax be allocated and used for operations of the Payne County Extension Center, and provided further that said tax shall become effective January 1, 2019 and be limited in duration to five (5) years, terminating on December 31, 2023?

- FOR THE PROPOSITION - YES
AGAINST THE PROPOSITION - NO

PROPOSITION 5
FIRE DEPARTMENTS (5%
OF 3/8TH CENT)

Shall Payne County, Oklahoma be authorized to levy and assess a county sales tax of five percent of three-eighths of one percent (5% of 3/8 of 1%) provided that the revenues from such tax be allocated and used for capital outlay and operations of fire departments located within Payne County, Oklahoma, and provided further that said tax shall become effective January 1, 2019 and be limited in duration to five (5) years, terminating on December 31, 2023?

- FOR THE PROPOSITION - YES
AGAINST THE PROPOSITION - NO



SAMPLE



SAMPLE

