

**RESOLUTION NO. 2011-67**

A RESOLUTION EXTENDING THE LEVY AND ASSESSMENT OF AN EXISTING COUNTY SALES TAX LEVYING AND ASSESSING THREE-EIGHTHS OF ONE PERCENT (3/8 OF 1%) COUNTY 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 SUCH TAX; REQUIRING APPROVAL OF SUCH TAX BY A MAJORITY OF REGISTERED VOTERS VOTING AT AN ELECTION HELD FOR SUCH PURPOSE AS PROVIDED BY LAW; PROVIDING EXEMPTIONS FROM SAID TAX; PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF SAID TAX; PROVIDING FOR INTEREST AND PENALTIES FOR FAILURE TO PAY TAX WHEN DUE; AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO MAKE ADMINISTRATIVE AND TECHNICAL CHANGES AND ADDITIONS EXCEPT FOR TAX RATE; AND PROVIDING SEVERABILITY OF PROVISIONS.

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

Section 1. Extension of Existing County Sales Tax Levying and Assessing a Three-Eighths of One Percent Sales Tax – Effective Date and Duration – Purpose of Revenues. The levy and assessment of an existing three-eighths of one percent (3/8 of 1%) sales tax upon the gross proceeds or gross receipts derived from all sales and services in Payne County, Oklahoma, taxable under the Oklahoma Sales Tax Code, originally levied pursuant to Payne County Board of Commissioners resolution 98-2 and approved at an election conducted on March 10, 1998, extended at elections conducted on August 21, 2003, and on February 5, 2008, and due to expire on December 31, 2013, is hereby extended for a period of five years as more specifically described hereinbelow.

The sale tax levied pursuant to this Section shall become and be effective on and after January 1, 2014, 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, and shall terminate on December 31, 2018.

It is hereby declared to be the purpose of the sales tax levied by this Section to provide revenues to be used as follows: 53% for road and bridge improvements; 15% for General Fund purposes; 20% for capital outlay and operations of the Payne County Exposition Center and Fair Board; 7% for operations of the Payne County Extension Center; and 5% for capital outlay and operations of fire departments located in Payne County, Oklahoma.

Section 2. 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 2001, 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 3. Exemptions. There is hereby exempted from the tax levied by this Resolution the gross receipts or gross proceeds exempted from the Oklahoma Sales Tax Code, as set out therein.

Section 4. Other Exempt Transfers. There is hereby specifically exempted from the tax levied by this Resolution the transfer of tangible personal property exempted from the Oklahoma Sales Tax Code, as set out therein.

Section 5. Tax Due When - Returns - Records. The tax 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 6. 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 7. 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 8. Definitions. The definitions of words, terms and phrases contained in the Oklahoma Sales Tax Code, Title 68, Oklahoma Statutes 2001, Section 1352, as amended, are hereby adopted by reference and made a part of this Resolution.

Section 9. Interest and Penalties - Delinquency. Section 217 of Title 68, Oklahoma Statutes 2001, 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 tax 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 10. Waiver of Interest and Penalties. The interest or penalty or any portion thereof accruing by reason of a taxpayer's failure to pay the tax 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 2001, 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 11. Erroneous Payments - Claim for Refund. Refund of erroneous payment of the sales tax 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 2001, 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 12. 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 2001, Section 241, as amended.

Section 13. Records Confidential. The confidential and privileged nature of the records and files concerning the administration of this sales tax is legislatively recognized and declared, and to protect the same, the provisions of Title 68, Oklahoma Statutes 2001, Section 205, as amended, and each subsection thereof, are hereby adopted by reference and made fully effective and applicable to administration of this sales tax as if herein set forth in full.

Section 14. 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 15. Amendments. The people of Payne County, Oklahoma, by their approval of the tax 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 the 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 16. 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, OKLAHOMA, THIS 12TH DAY OF DECEMBER, 2011.

*Gloria Hesser*

Gloria Hesser, Chairman

*Jim Arthur*

Jim Arthur, Member

*Rocky Blasier*

Rocky Blasier, Member

(SEAL)  
ATTEST:



*Linda Hatfield*

Linda Hatfield, County Clerk