

RESOLUTION # 1333

A RESOLUTION PROVIDING FOR FUNDS TO SUPPORT GENERAL OPERATIONS OF THE TILLMAN COUNTY LAW ENFORCEMENT CENTER AND PAYMENT OF THE TILLMAN COUNTY CORRECTIONAL FACILITIES LEASE REVENUE BONDS OBTAINED FOR THE CONSTRUCTION OF THE TILLMAN COUNTY LAW ENFORCEMENT CENTER, TILLMAN COUNTY, OKLAHOMA: THE LEVY OF ONE-HALF OF ONE PERCENT (1/2 OF 1%) TAX, FOR THE DURATION OF THE TILLMAN COUNTY CORRECTIONAL FACILITIES LEASE REVENUE BONDS, ON THE GROSS RECEIPTS OR PROCEEDS ON CERTAIN SALES AS HEREIN DEFINED; DEFINING TERMS; PRESCRIBING PROCEDURES, REMEDIES, LIENS AND FIXING PENALTIES; FIXING AN EFFECTIVE DATE; MAKING PROVISIONS SEPARABLE; AND DECLARING AN EMERGENCY.

**BE IT RESOLVED** by the Board of Commissioners of Tillman County, Oklahoma:

**SECTION 1 CITATION:**

This Resolution constitutes, shall be known and may be cited as the "Tillman County, Oklahoma, Sales Tax Resolution".

**SECTION 2 CITATION:**

The definition of words, terms and phrases contained in the Oklahoma Sales Tax Code are hereby adopted by reference and made a part of this Resolution. (68 O.S. § 1352)

**SECTION 3 TAX COLLECTOR DEFINED:**

The term "Tax Collector" as used herein means the Department of the County Government of the official agency of the State duly designated according to law or contract authorized by Law, to administer the collection of the tax herein levied.

**SECTION 4 CLASSIFICATION OF TAXPAYER:**

For the purpose of this Resolution, the classification of taxpayers hereunder shall be as prescribed by State Statutes for purposes of the Oklahoma Sales Tax Code.

**SECTION 5 SUBSISTING STATE PERMITS:**

All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code are, for the purpose of this Resolution, hereby ratified, confirmed and adopted in lieu of any requirement for an additional governmental permit for the same purpose.

**SECTION 6 EFFECTIVE DATE:**

This Resolution shall become and be effective October 1, 2017, subject to approval of a majority of the registered voters of Tillman County, Oklahoma, voting on the same on June 13, 2017, in the manner prescribed by Oklahoma Statutes. The Sales Tax established by this Resolution shall be assessed and collected for the duration of the Tillman County Correctional Facilities Lease Revenue Bonds and tax will cease upon retirement of the bonds.

**SECTION 7 PURPOSE OF REVENUE:**

It is hereby declared to be the purpose of this Sales Tax Resolution to provide revenue to support the Tillman County Correctional Facilities Lease Revenue Bonds obtained for the construction of the Tillman County Law Enforcement Center, and to support the General Operations of the Tillman County Law Enforcement Center with any collections in excess of the requirements of the bond payment.

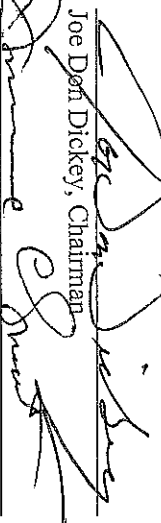
**SECTION 8 TAX RATE: SALES SUBJECT TO TAX:**

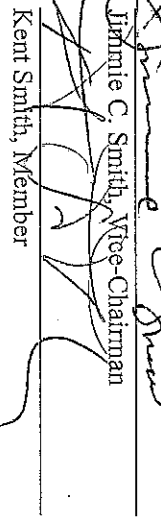
There is hereby levied an excise tax of one-half of one percent (1/2 of 1%) upon the gross-proceeds or gross receipts derived from all sales taxable under the Sales Tax Law of Oklahoma, including, but not exclusive of, the following:

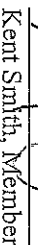
- a) Tangible personal property;
- b) Natural or artificial gas, electricity, ice, steam or any other utility or public service except water; and,
- c) Transportation for hire of persons by common carriers, including railroads (both steam and electric), motor transportation companies, taxicab companies, Pullman car companies, airlines and all other means of transportation for hire.

**ADOPTED AND APPROVED** by the Tillman County Board of Commissioners this 20<sup>th</sup> day of March, 2017.

**BOARD OF COUNTY COMMISSIONERS  
TILLMAN COUNTY, OKLAHOMA**

  
Joe Don Dickey, Chairman

  
Jimmie C. Smith, Vice-Chairman

  
Kent Smith, Member

ATTEST:

  
Cacy Caldwell, County Clerk

