

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

COMMITTEE SUBSTITUTE  
FOR ENGROSSED  
SENATE BILL NO. 590

By: Long (Lewis) of the  
Senate

and

Satterfield of the House

COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1370, as amended by Section 1, Chapter 319, O.S.L. 1993 (68 O.S. Supp. 1993, Section 1370), which relates to county sales tax; deleting population limitation on counties authorized to levy certain sales tax; providing that some portion of sales tax be apportioned for specific purposes; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 1991, Section 1370, as amended by Section 1, Chapter 319, O.S.L. 1993 (68 O.S. Supp. 1993, Section 1370), is amended to read as follows:

Section 1370. A. Any county of this state ~~with a population of three hundred thousand (300,000) or less according to the latest Federal Decennial Census,~~ may levy a sales tax of not to exceed two percent (2%) upon the gross proceeds or gross receipts derived from all sales or services in the county upon which a consumer's sales tax is levied by this state. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by the board of county commissioners or by initiative petition signed by not less than five percent (5%) of the registered voters of the county who were registered at the time of the last general election. Provided, however, that if a majority of the registered voters of a county

voting fail to approve such a tax, the board of county commissioners shall not call another special election for such purpose for six (6) months. Any sales tax approved by the registered voters of a county shall be applicable only when the point of sale is within the territorial limits of such county.

B. All items that are exempt from the state sales tax shall be exempt from any sales tax levied by a county.

C. After the effective date of this act any sales tax which may be levied by a county shall be designated for a particular purpose. Such purposes may include but are not limited to economic development, education, general operations, capital improvements, county roads or any other purpose deemed, by a majority vote of the county commissioners, to be necessary to promote safety, security and the general well being of the people.

The county shall identify the purpose of the sales tax when it is presented to the voters pursuant to the provisions of subsection A of this section. The proceeds of any sales tax levied by a county shall be deposited in the general revenue fund of the county and shall be used only for the purpose for which such sales tax was designated.

D. The life of the tax could be limited or unlimited in duration. The county shall identify the duration of the tax when it is presented to the voters pursuant to the provisions of subsection A of this section.

SECTION 2. This act shall become effective September 1, 1994.

44-2-9361

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