

ENROLLED SENATE
BILL NO. 590

By: Long (Lewis) of the Senate

and

Satterfield of the House

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, 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.
Passed the Senate the 28th day of April, 1994.

President of the Senate

Passed the House of Representatives the 11th day of April, 1994.

Speaker of the House of Representatives