

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 HOUSE BILL 2272

By: Cox

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5
6 AS INTRODUCED

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8 An Act relating to counties and county officers;
9 enacting District Road Fund Act; defining term;
10 allowing districts to levy sales tax; limiting amount
11 of tax; providing threshold for special election;
12 limiting purpose of tax; depositing proceeds in
13 certain fund; providing for duration; providing for
14 rate; providing for creation of road tax revolving
15 funds; limiting purpose; defining term; allowing
16 districts to levy road assessment; limiting amount of
17 assessment; providing threshold for special election;
18 limiting purpose of assessment; depositing proceeds
19 in certain fund; providing for duration; providing
20 for rate; providing for creation of road assessment
21 revolving funds; limiting purpose; providing for
22 codification; and providing an effective date.
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18 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

19 SECTION 1. NEW LAW A new section of law to be codified
20 in the Oklahoma Statutes as Section 905.1 of Title 19, unless there
21 is created a duplication in numbering, reads as follows:

22 This act shall be known and may be cited as the "District Road
23 Fund Act".
24

1 SECTION 2. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 905.2 of Title 19, unless there
3 is created a duplication in numbering, reads as follows:

4 A. As used in this section, "district" means one of the three
5 compact districts created in each county in this state pursuant to
6 Section 321 of Title 19 of the Oklahoma Statutes.

7 B. In addition to any other sales tax levied by a county
8 pursuant to the provisions of Section 1350 et seq. of Title 68 of
9 the Oklahoma Statutes, any district of any county of this state may
10 levy a sales tax, not to exceed two percent (2%), upon the gross
11 proceeds or gross receipts derived from all sales or services in the
12 district upon which a consumer's sales tax is levied by this state.
13 Before such a tax may be levied by the district, the imposition of
14 the tax shall first be approved by a majority of the property owners
15 in the district voting thereon at a special election called by the
16 board of county commissioners or by initiative petition signed by
17 not less than fifty-one percent (51%) of the property owners in the
18 district who were property owners in the district at the time of the
19 last general election. However, if a majority of the property
20 owners in the district voting fail to approve such a tax, the board
21 of county commissioners shall not call another special election for
22 such purpose for six (6) months. Any tax levied or any change in
23 the rate of a tax levied pursuant to the provisions of this section
24 shall become effective on the first day of the calendar quarter

1 following approval by the property owners in the district unless
2 another effective date, which shall also be on the first day of a
3 calendar quarter, is specified in the resolution levying the tax or
4 changing the rate of tax.

5 C. Any tax which may be levied by a district pursuant to the
6 provisions of this section shall be designated for use within the
7 district to construct, improve and maintain county roads. The
8 proceeds of any tax levied by a district pursuant to the provisions
9 of this section shall be deposited in the road tax revolving fund of
10 the district within the county pursuant to subsection E of this
11 section.

12 D. The tax may be limited or unlimited in duration. The ballot
13 title presented to the voters of the district shall identify the
14 duration of the tax and the percentage rate of the tax when it is
15 presented to the voters pursuant to the provisions of subsection B
16 of this section.

17 E. There are hereby created three road tax revolving funds in
18 each county in which one or more of the three districts within the
19 county has levied a tax pursuant to the provisions of this section.
20 Each such revolving fund shall be designated for use within the
21 district to construct, improve and maintain county roads and shall
22 consist of all monies generated by such tax. Monies in such funds
23 shall only be expended for the purposes specifically designated as
24

1 required by this section. A district road tax revolving fund shall
2 be a continuing fund, not subject to fiscal year limitations.

3 SECTION 3. NEW LAW A new section of law to be codified
4 in the Oklahoma Statutes as Section 905.3 of Title 19, unless there
5 is created a duplication in numbering, reads as follows:

6 A. As used in this section, "district" means one of the three
7 compact districts created in each county in this state pursuant to
8 Section 321 of Title 19 of the Oklahoma Statutes.

9 B. In addition to any other assessment levied by a county, any
10 district of any county of this state may levy a road assessment, not
11 to exceed Fifty Dollars (\$50.00) per year, upon each real property
12 owner in the district. Before such an assessment may be levied by
13 the district, the imposition of the assessment shall first be
14 approved by a majority of the property owners in the district voting
15 thereon at a special election called by the board of county
16 commissioners or by initiative petition signed by not less than
17 fifty-one percent (51%) of the property owners in the district who
18 were property owners in the district at the time of the last general
19 election. However, if a majority of the property owners in the
20 district voting fail to approve such an assessment, the board of
21 county commissioners shall not call another special election for
22 such purpose for six (6) months. Any assessment levied or any
23 change in the amount of an assessment levied pursuant to the
24 provisions of this section shall become effective on the first day

1 of the calendar quarter following approval by the property owners in
2 the district unless another effective date, which shall also be on
3 the first day of a calendar quarter, is specified in the resolution
4 levying the assessment or changing the amount of the assessment.

5 C. Any assessment which may be levied by a district pursuant to
6 the provisions of this section shall be designated for use within
7 the district to construct, improve and maintain county roads. The
8 proceeds of any assessment levied by a district pursuant to the
9 provisions of this section shall be deposited in the road assessment
10 revolving fund of the district within the county pursuant to
11 subsection E of this section.

12 D. The assessment may be limited or unlimited in duration. The
13 ballot title presented to the voters of the district shall identify
14 the duration of the assessment and the amount of the assessment when
15 it is presented to the voters pursuant to the provisions of
16 subsection B of this section.

17 E. There are hereby created three road assessment revolving
18 funds in each county in which one or more of the three districts
19 within the county has levied an assessment pursuant to the
20 provisions of this section. Each such revolving fund shall be
21 designated for use within the district to construct, improve and
22 maintain county roads and shall consist of all monies generated by
23 such assessment. Monies in such funds shall only be expended for
24 the purposes specifically designated as required by this section. A

1 district road assessment revolving fund shall be a continuing fund,
2 not subject to fiscal year limitations.

3 SECTION 4. This act shall become effective November 1, 2012.

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