

1 ENGROSSED SENATE AMENDMENT
TO
2 ENGROSSED HOUSE
BILL NO. 1967

By: Newton of the House
and
Jech of the Senate

An Act relating to county sales tax; authorizing
county vote upon sales tax; designating funds for
emergency medical services; directing the board of
county commissioners to create limited purpose fund;
defining emergency medical services; providing for
codification; and providing an effective date.

AUTHORS: Add the following House Coauthors: Alonso-Sandoval and
Cantrell

AUTHORS: Add the following Senate Coauthors: Bullard and Prieto

AMENDMENT NO. 1. Page 1, strike the title, enacting clause and
entire bill and insert

"An Act relating to county sales tax; authorizing
county vote upon sales tax; designating funds for
emergency medical services; directing the board of
county commissioners to create limited purpose fund;
providing for apportionment and expenditure of funds;
defining emergency medical services; providing for
codification; and providing an effective date.

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

1 SECTION 1. NEW LAW A new section of law to be codified

2 in the Oklahoma Statutes as Section 1370.10 of Title 68, unless
3 there is created a duplication in numbering, reads as follows:

4 A. Notwithstanding the provisions of Section 1370 of Title 68
5 of the Oklahoma Statutes and in accordance with the provisions of
6 this act, any county of this state may levy a sales tax not to
7 exceed one percent (1%) upon the gross proceeds or gross receipts
8 derived from all sales or services in the county upon which a
9 consumer's sales tax is levied by the state, except as provided in
10 paragraph 8 of Section 1357 of Title 68 of the Oklahoma Statutes,
11 subject to the following conditions:

12 1. The proceeds of such sales tax shall be used solely for the
13 purpose of funding emergency medical services; and

14 2. Before a sales tax may be levied by the county, the
15 imposition of the tax shall first be approved by a majority of the
16 registered voters of the county voting thereon at a special election
17 called by resolution of the board of county commissioners.

18 B. The board of county commissioners shall create a limited-
19 purpose fund and deposit therein any revenue generated by any sales
20 tax levied pursuant to the provisions of subsection A of this
21 section. The fund shall be placed in an insured or collateralized
22 interest-bearing account, and the interest which accrues to the fund
23 shall be retained in the fund. Monies in the limited-purpose fund
24 shall be expended only as accumulated and only for the purpose

1 specifically described in paragraph 1 of subsection A of this
2 section.

3 C. 1. All sales tax collected pursuant to subsection A of this
4 section, and the interest accrued from the collections as provided
5 in subsection B of this section, within an ambulance service
6 district established pursuant to Section 9C of Article X of the
7 Oklahoma Constitution shall be apportioned in the same manner as the
8 ad valorem collections for the ambulance service district by the
9 county treasurer. Ambulance service districts that receive monies
10 collected pursuant to this section shall be subject to an audit by
11 the State Auditor and Inspector.

12 2. All sales tax collected pursuant to subsection A of this
13 section, and the interest accrued from the collections as provided
14 in subsection B of this section, outside of an ambulance service
15 district shall be expended pursuant subsection A of this section and
16 shall be subject to the purchasing policy of the county. Any
17 emergency medical services receiving funds from a county collected
18 pursuant to this section shall enter into an agreement with the
19 county and adhere to the provisions of the county resolution
20 approved pursuant to subsection A of this section.

21 3. Every county expending or apportioning monies pursuant to
22 this section shall verify that all emergency medical services
23 receiving monies collected pursuant to this section are licensed and
24 in good standing with the EMS Division of the State Department of

1 Health. Any emergency medical services found by a county to be in
2 violation of the agreement, made pursuant to paragraph 2 of this
3 subsection, with the county or in violation of the resolution
4 adopted pursuant to subsection A of this section shall be prohibited
5 from receiving monies collected pursuant to this section until the
6 county determines the entity is no longer in violation of the
7 agreement or resolution.

8 D. As used in this section, "emergency medical services" means
9 any emergency medical services system which provides for the
10 organization and appropriate designation of personnel, facilities,
11 and equipment for the effective and coordinated delivery of health
12 care services primarily under emergency conditions within the voting
13 county.

14 E. A proposition otherwise authorized by the provisions of
15 subsection A or subsection B of this section shall be placed before
16 the voters of the applicable county at an election to be held on the
17 same date as:

18 1. Any regularly scheduled federal, state, or county election
19 held in that county;

20 2. A special election held in that county for a federal, state,
21 or county office; or

22 3. A special election held in that county for another county
23 proposition or a state question.

24 SECTION 2. This act shall become effective November 1, 2024."

1 Passed the Senate the 25th day of April, 2024.

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3 _____
4 Presiding Officer of the Senate

5 Passed the House of Representatives the ____ day of _____,
6 2024.

7
8 _____
9 Presiding Officer of the House
10 of Representatives

1 ENGROSSED HOUSE
2 BILL NO. 1967

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7 An Act relating to county sales tax; authorizing
8 county vote upon sales tax; designating funds for
9 emergency medical services; directing the board of
10 county commissioners to create limited purpose fund;
11 defining emergency medical services; providing for
12 codification; and providing an effective date.

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

14 SECTION 3. NEW LAW A new section of law to be codified
15 in the Oklahoma Statutes as Section 1370.10 of Title 68, unless
16 there is created a duplication in numbering, reads as follows:

17 A. Notwithstanding the provisions of Section 1370 of Title 68
18 of the Oklahoma Statutes and in accordance with the provisions of
19 this act, any county of this state may levy a sales tax not to
20 exceed one percent (1%) upon the gross proceeds or gross receipts
21 derived from all sales in the county upon which a consumer's sales
22 tax is levied by the state, except as provided in paragraph 8 of
23 Section 1357 of Title 68 of the Oklahoma Statutes, subject to the
24 following conditions:

1 1. The proceeds of such sales tax shall be used solely for the
2 purpose of funding emergency medical services; and

3 2. Before a sales tax may be levied by the county, the
4 imposition of the tax shall first be approved by fifty percent (50%)
5 of the registered voters of the county voting thereon at a special
6 election called by resolution of the board of county commissioners.

7 B. The board of county commissioners shall create a limited-
8 purpose fund and deposit therein any revenue generated by any sales
9 tax levied pursuant to the provisions of subsection A of this
10 section. The fund shall be placed in an insured or collateralized
11 interest-bearing account, and the interest which accrues to the fund
12 shall be retained in the fund. Monies in the limited-purpose fund
13 shall be expended only as accumulated and only for the purpose
14 specifically described in paragraph 1 of subsection A of this
15 section.

16 C. As used in this section, "Emergency Medical Services" means
17 any emergency medical services system which provides for the
18 organization and appropriate designation of personnel, facilities,
19 and equipment for the effective and coordinated delivery of health
20 care services primarily under emergency conditions within the voting
21 county.

22 D. A proposition otherwise authorized by the provisions of
23 subsection A or subsection B of this section shall be placed before
24

1 the voters of the applicable county at an election to be held on the
2 same date as:

3 1. Any regularly scheduled federal, state or county election
4 held in that county;

5 2. A special election held in that county for a federal, state
6 or county office; or

7 3. A special election held in that county for another county
8 proposition or a state question.

9 SECTION 4. This act shall become effective November 1, 2023.

10 Passed the House of Representatives the 23rd day of March, 2023.

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12 _____
13 Presiding Officer of the House
14 of Representatives

15 Passed the Senate the ____ day of _____, 2023.

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17 _____
18 Presiding Officer of the Senate
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