

# An Act

ENROLLED HOUSE  
BILL NO. 1967

By: Newton, Alonso-Sandoval,  
and Cantrell of the House

and

Jech, Bullard, and Prieto  
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; providing for apportionment and expenditure of funds; subjecting certain ambulance service districts to audits; requiring counties to conduct certain verification; prohibiting emergency medical services from receiving monies under certain circumstances; specifying dates for when a proposition may be voted on; defining emergency medical services; providing for codification; and providing an effective date.

SUBJECT: County sales tax

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1370.10 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Notwithstanding the provisions of Section 1370 of Title 68 of the Oklahoma Statutes and in accordance with the provisions of this act, any county of this state may levy a sales tax not to exceed one percent (1%) 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 the state, except as provided in paragraph 8 of Section 1357 of Title 68 of the Oklahoma Statutes, subject to the following conditions:

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

2. 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 resolution of the board of county commissioners.

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

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

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

3. Every county expending or apportioning monies pursuant to this section shall verify that all emergency medical services receiving monies collected pursuant to this section are licensed and in good standing with the EMS Division of the State Department of Health. Any emergency medical services found by a county to be in violation of the agreement, made pursuant to paragraph 2 of this

subsection, with the county or in violation of the resolution adopted pursuant to subsection A of this section shall be prohibited from receiving monies collected pursuant to this section until the county determines the entity is no longer in violation of the agreement or resolution.

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

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

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

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

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

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

Passed the House of Representatives the 6th day of May, 2024.

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Presiding Officer of the House  
of Representatives

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

\_\_\_\_\_  
Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_

Approved by the Governor of the State of Oklahoma this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this \_\_\_\_\_

day of \_\_\_\_\_, 20\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

By: \_\_\_\_\_