

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 2135

By: Reinhardt

AS INTRODUCED

An Act relating to counties; amending 19 O.S. 2021, Section 1505, as last amended by Section 2, Chapter 85, O.S.L. 2025 (19 O.S. Supp. 2025, Section 1505), which relates to purchasing procedures for counties; authorizing counties to obtain and utilize county purchase cards through depositories; providing transaction parameters; providing internal controls and publication requirements; and declaring an emergency.

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

SECTION 1. AMENDATORY 19 O.S. 2021, Section 1505, as last amended by Section 2, Chapter 85, O.S.L. 2025 (19 O.S. Supp. 2025, Section 1505), is amended to read as follows:

Section 1505. The following procedures shall be used by counties for the requisition, purchase, lease-purchase, rental, and

1 receipt of supplies, materials, road and bridge construction  
2 services, equipment, and other services, except for professional  
3 services as defined in Section 803 of Title 18 of the Oklahoma  
4 Statutes, for the maintenance, operation, and capital expenditures  
5 of county government unless otherwise provided for by law.

6 A. The procedure for requisitioning items for county offices  
7 shall be as follows:

8 1. The requesting department shall prepare a requisition form  
9 in triplicate. The requisition shall contain any specifications for  
10 an item as deemed necessary by the requesting department. The form  
11 shall be prescribed by the State Auditor and Inspector;

12 2. The requesting department shall retain a copy of the  
13 requisition and forward the original requisition and a copy to the  
14 county purchasing agent; and

15 3. Upon receipt of the requisition, the county purchasing  
16 agent, within two (2) working days, shall begin the bidding and  
17 purchasing process as provided for in this section. Nothing in this  
18 section shall prohibit the transfer of supplies, materials, or  
19 equipment between county departments upon a written agreement  
20 between county officers.

21 B. The bid procedure for selecting a vendor for the purchase,  
22 lease-purchase, or rental of supplies, materials, equipment, and  
23 services used by a county shall be as follows:  
24  
25

1        1. The county purchasing agent shall request written  
2 recommendations from all county officers pertaining to needed or  
3 commonly used supplies, materials, road and bridge construction  
4 services, equipment, and services. From such recommendations and  
5 available requisition, purchase, or inventory records, the county  
6 purchasing agent shall prepare a list of items needed or commonly  
7 used by county officers. The county purchasing agent shall request  
8 from the Purchasing Division or from the Information Services  
9 Division in the case of information technology and telecommunication  
10 goods and services of the Office of Management and Enterprise  
11 Services all contracts quoting the price the state is paying for the  
12 items. The county purchasing agent shall either request the  
13 Purchasing Division or the Information Services Division of the  
14 Office of Management and Enterprise Services, as applicable, to make  
15 the purchase for the county or the county purchasing agent shall  
16 solicit bids for unit prices on the items for periods of not to  
17 exceed twelve (12) months in the manner described in paragraph 2 of  
18 this subsection. If the county purchasing agent receives a  
19 requisition for an item for which the county purchasing agent does  
20 not have a current bid, the county purchasing agent shall request  
21 from the Purchasing Division or the Information Services Division of  
22 the Office of Management and Enterprise Services, as applicable, all  
23 contracts quoting the price the state is paying for the item. The  
24 county purchasing agent shall either request the Purchasing Division

1 or the Information Services Division of the Office of Management and  
2 Enterprise Services, as applicable, to make the purchase for the  
3 county or the county purchasing agent shall solicit bids in the  
4 manner described in paragraph 2 of this subsection. Nothing in this  
5 paragraph shall prohibit bids from being taken on an item currently  
6 on a twelve-month bid list, at any time deemed necessary by the  
7 county purchasing agent. Whenever the county purchasing agent deems  
8 it necessary to take a bid on an item currently on a twelve-month  
9 bid list, the reason for the bid shall be entered into the minutes  
10 of the board of county commissioners;

11 2. Bids shall be solicited by mailing or emailing a notice to  
12 all persons or firms who have made a written request of the county  
13 purchasing agent that they be notified of such bid solicitation and  
14 to all other persons or firms who might reasonably be expected to  
15 submit bids. Notice of solicitation of bids shall also be published  
16 one time in a newspaper of general circulation in the county.  
17 Notices shall be mailed and published at least ten (10) days prior  
18 to the date on which the bids are opened. Proof of the mailing or  
19 emailing shall be made by the affidavit of the person mailing or  
20 emailing the request for bids and shall be made a part of the  
21 official records of the county purchasing agent. The notice shall  
22 specify whether the county will consider written bids, electronic  
23 bids, or both; the decision to exclusively consider either written  
24 bids or electronic bids shall be determined pursuant to an

1 affirmative vote of the board of county commissioners. Whenever any  
2 prospective supplier or vendor dealing in or listing for sale any  
3 particular item or article required to be purchased or acquired by  
4 sealed bids fails to enter or offer a sealed bid for three  
5 successive bid solicitations, the name of the supplier or vendor may  
6 be dropped from the mailing lists of the board of county  
7 commissioners;

8 3. The sealed bids received from vendors and the state contract  
9 price received from the applicable division of the Office of  
10 Management and Enterprise Services shall be given to the county  
11 clerk by the county purchasing agent. The county clerk shall  
12 forward the sealed bids and state contract price, if any, to the  
13 board of county commissioners;

14 4. The board of county commissioners, in an open meeting, shall  
15 open the sealed bids and compare them to the state contract price.  
16 The board of county commissioners shall select the lowest and best  
17 bid based upon, if applicable, the availability of material and  
18 transportation cost to the job site within thirty (30) days of the  
19 meeting. For any special item not included on the list of needed or  
20 commonly used items, the requisitioning official shall review the  
21 bids and submit a written recommendation to the board before final  
22 approval. The board of county commissioners shall keep a written  
23 record of the meeting as required by law, and any time the lowest  
24 bid was not considered to be the lowest and best bid, the reason for

1 such conclusion shall be recorded. Whenever the board of county  
2 commissioners rejects the written recommendation of the  
3 requisitioning official pertaining to a special item, the reasons  
4 for the rejection shall be entered in their minutes and stated in a  
5 letter to the requisitioning official and county purchasing agent;

6 5. The county purchasing agent shall notify the successful  
7 bidders and shall maintain a copy of the notification. The county  
8 purchasing agent shall prepare and maintain a vendors list  
9 specifying the successful bidders and shall notify each county  
10 officer of the list. The county purchasing agent may remove any  
11 vendor from such list who refuses to provide goods or services as  
12 provided by contract if the removal is authorized by the board of  
13 county commissioners. The county purchasing agent may make  
14 purchases from the remaining bidders for a price at or below the bid  
15 price; and

16 6. When bids have been solicited as provided for by law and no  
17 bids have been received, the procedure shall be as follows:

18 a. the county purchasing agent shall determine if  
19 potential vendors are willing to commit to a firm  
20 price for a reduced period of time, and, if such is  
21 the case, the bid procedure described in this  
22 subsection shall be followed,

23 b. if vendors are not willing to commit to a firm price  
24 for a reduced period, the purchasing agent shall

1 solicit and record at least three quotes of current  
2 prices available to the county and authorize the  
3 purchase of goods or services based on the lowest and  
4 best quote as it becomes necessary to acquire such  
5 goods or services. The quotes shall be recorded on a  
6 form prescribed by the State Auditor and Inspector and  
7 shall be attached to the purchase order and filed with  
8 the county clerk's copy of the purchase order. Any  
9 time the lowest quote was not considered to be the  
10 lowest and best quote, the reason for this conclusion  
11 shall be recorded by the county purchasing agent and  
12 transmitted to the county clerk, or

13 c. if three quotes are not available, a memorandum to the  
14 county clerk from the county purchasing agent shall  
15 describe the basis upon which a purchase is  
16 authorized. The memorandum shall state the reasons  
17 why the price for such a purchase is the lowest and  
18 best under the circumstances. The county clerk shall  
19 then attach the memorandum to the county clerk's copy  
20 of the purchase order and file both in the office of  
21 the county clerk.

22 C. After selection of a vendor, the procedure for the purchase,  
23 lease-purchase, or rental of supplies, materials, road and bridge  
24

1 construction services, equipment, and services used by a county  
2 shall be as follows:

3 1. The county purchasing agent shall prepare a purchase order  
4 in quadruplicate and submit it with a copy of the requisition to the  
5 county clerk;

6 2. The county clerk shall then encumber the amount stated on  
7 the purchase order and assign a sequential number to the purchase  
8 order;

9 3. If there is an unencumbered balance in the appropriation  
10 made for that purpose by the county excise board, the county clerk  
11 shall so certify in the following form:

12 "I hereby certify that the amount of this encumbrance has been  
13 entered against the designated appropriation accounts and that this  
14 encumbrance is within the authorized available balance of the  
15 appropriation.

16 Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

17 \_\_\_\_\_  
18 County Clerk/Deputy

19 of \_\_\_\_\_ County".

20 In instances where it is impossible to ascertain the exact  
21 amount of the indebtedness sought to be incurred at the time of  
22 recording the encumbrance, an estimated amount may be used. No  
23 purchase order shall be valid unless signed by the county purchasing  
24 agent and certified by the county clerk; and



1       4. The county clerk shall file the original purchase order and  
2 return three copies to the county purchasing agent who shall file a  
3 copy, retain a copy for the county road and bridge inventory officer  
4 if the purchase order is for the purchase of equipment, supplies, or  
5 materials for the construction or maintenance of roads and bridges,  
6 and submit the other copy to the receiving officer of the requesting  
7 department.

8       D. 1. The procedure for the purchase of supplies, materials,  
9 equipment, and services at public auction or by sealed bid to be  
10 used by a county shall be as follows:

- 11           a. the county purchasing agent shall prepare a purchase  
12 order in quadruplicate and submit it with a copy of  
13 the requisition to the county clerk,
- 14           b. the county clerk shall then encumber the amount stated  
15 on the purchase order and assign a sequential number  
16 to the purchase order,
- 17           c. if there is an unencumbered balance in the  
18 appropriation made for that purpose by the county  
19 excise board, the county clerk shall so certify in the  
20 following form:  
21 "I hereby certify that the amount of this encumbrance  
22 has been entered against the designated appropriation  
23 accounts and that this encumbrance is within the  
24 authorized available balance of the appropriation.

1 Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

2 \_\_\_\_\_  
3 County Clerk/Deputy

4 of \_\_\_\_\_ County".

5 In instances where it is impossible to ascertain the  
6 exact amount of the indebtedness sought to be incurred  
7 at the time of recording the encumbrance, an estimated  
8 amount may be used. No purchase order shall be valid  
9 unless signed by the county purchasing agent and  
10 certified by the county clerk, and

- 11 d. the county clerk shall file the original purchase  
12 order and return three copies to the county purchasing  
13 agent who shall file a copy, retain a copy for the  
14 county road and bridge inventory officer if the  
15 purchase order is for the purchase of equipment,  
16 supplies, or materials for the construction or  
17 maintenance of roads and bridges, and submit the other  
18 copy to the receiving officer of the requesting  
19 department.

20 2. The procedure for the purchase of supplies, materials, and  
21 equipment at a public auction when the purchase will be made with  
22 the proceeds from the sale of county property at the same public  
23 auction is as follows:

- a. the purchasing agent shall cause such items being sold to be appraised in the manner determined in Section 421.1 of this title,
- b. the county purchasing agent shall prepare a purchase order in quadruplicate and submit it with a copy of the requisition to the county clerk,
- c. the county clerk shall then encumber the amount of the appraised value and any additional funds obligated by the county on the purchase order and assign a sequential number to the purchase order,
- d. the county clerk shall certify that the amount of the encumbrance is equal to the appraised value of the item being sold plus any additional funds obligated by the county. In effect, the recording of the encumbrance is an estimate that is authorized by law. No purchase order shall be valid unless signed by the county purchasing agent and certified by the county clerk,
- e. the county clerk shall file the original purchase order and return three copies to the county purchasing agent who shall file a copy, retain a copy for the county road and bridge inventory officer if the purchase order is for the purchase of equipment, supplies, or materials for the construction or

1 maintenance of roads and bridges, and submit the other  
2 copy to the receiving officer of the requesting  
3 department, and

4 f. a purchase shall not be bid until such time that the  
5 appraised item or items are sold. Any item or items  
6 purchased shall not exceed the appraised value plus  
7 any additional funds obligated by the county or the  
8 actual selling price of the item or items, whichever  
9 is the lesser amount.

10 E. The procedure for the receipt of items shall be as follows:

11 1. A receiving officer for the requesting department shall be  
12 responsible for receiving all items delivered to that department;

13 2. Upon the delivery of an item, the receiving officer shall  
14 determine if a purchase order exists for the item being delivered;

15 3. If no such purchase order has been provided, the receiving  
16 officer shall refuse delivery of the item;

17 4. If a purchase order is on file, the receiving officer shall  
18 obtain a delivery ticket, bill of lading, or other delivery document  
19 and compare it with the purchase order. If any item is back-  
20 ordered, the back order and estimated date of delivery shall be  
21 noted in the receiving report;

22 5. The receiving officer shall complete a receiving report in  
23 quadruplicate which shall state the quantity and quality of goods  
24 delivered. The receiving report form shall be prescribed by the

1 State Auditor and Inspector. The person delivering the goods shall  
2 acknowledge the delivery by signature, noting the date and time;

3 6. The receiving officer shall file the original receiving  
4 report and submit:

5 a. a copy of the purchase order and a copy of the  
6 receiving report to the county purchasing agent, and

7 b. a copy of the receiving report with the delivery  
8 documentation to the county clerk;

9 7. The county purchasing agent shall file a copy of the  
10 purchase order and a copy of the receiving report;

11 8. Upon receipt of the original receiving report and the  
12 delivery documentation, the county clerk shall maintain a file until  
13 such time as an invoice is received from the vendor;

14 9. The invoice shall state the name and address of the vendor  
15 and must be sufficiently itemized to clearly describe each item  
16 purchased, the unit price when applicable, the number or volume of  
17 each item purchased, the total price, the total purchase price, and  
18 the date of the purchase;

19 10. Upon receipt of an invoice, the county clerk shall compare  
20 the following documents:

21 a. requisition,

22 b. purchase order,

23 c. invoice with noncollusion affidavit as required by  
24 law,

1           d.     receiving report, and

2           e.     delivery document.

3           The documents shall be available for public inspection during  
4 regular business hours; and

5           11.    If the documents conform as to the quantity and quality of  
6 the items, the county clerk shall prepare a warrant for payment  
7 according to procedures provided for by law.

8           F.    The following procedures are for the processing of purchase  
9 orders:

10          1.    The purchasing agent shall be allowed up to three (3) days  
11 to process purchase orders to be presented to the board of county  
12 commissioners for consideration and payment. Nothing herein shall  
13 prevent the purchasing agent from processing or the board of county  
14 commissioners from consideration and payment of utilities, travel  
15 claims, and payroll claims;

16          2.    The board of county commissioners shall consider the  
17 purchase orders so presented and act upon the purchase orders, by  
18 allowing in full or in part or by holding for further information or  
19 disallowing the same. The disposition of purchase orders shall be  
20 indicated by the board of county commissioners, showing the amounts  
21 allowed or disallowed, and shall be signed by at least two members  
22 of the board of county commissioners. Any claim held over for  
23 further information shall be acted upon by allowing or disallowing  
24 same at any future meeting of the board held within seventy-five

1 (75) days from the date of filing of the purchase order. Any  
2 purchase order not acted upon within the seventy-five (75) days from  
3 the date of filing shall be deemed to have been disallowed, but such  
4 disallowance shall not prevent the refiling of the purchase order at  
5 the proper time; and

6 3. Whenever any allowance, either in whole or in part, is made  
7 upon any purchase order presented to the board of county  
8 commissioners and is accepted by the person making the claim, such  
9 allowance shall be a full settlement of the entire purchase order  
10 and provided that the cashing of warrant shall be considered as  
11 acceptance by the claimant.

12 G. The procedure upon consumption or disposal of supplies,  
13 materials, or equipment shall be as follows:

14 1. For consumable road or bridge items or materials, a  
15 quarterly report of the road and bridge projects completed during  
16 such period shall be prepared and kept on file by the consuming  
17 department. The quarterly report may be prepared and kept  
18 electronically by the consuming department. The report shall  
19 contain a record of the date, the place, and the purpose for the use  
20 of the road or bridge items or materials. For purposes of  
21 identifying county bridges, the board of county commissioners shall  
22 number each bridge subject to its jurisdiction; and

23 2. For disposal of all equipment and information technology and  
24 telecommunication goods which originally cost more than Five Hundred

1 Dollars (\$500.00), resolution of disposal shall be submitted by the  
2 officer on a form prescribed by the Office of the State Auditor and  
3 Inspector to the board of county commissioners. The approval of the  
4 resolution of disposal shall be entered into the minutes of the  
5 board.

6 H. Inventory forms and reports shall be retained for not less  
7 than two (2) years after all audit requirements for the state and  
8 federal government have been fulfilled and after any pending  
9 litigation involving the forms and reports has been resolved.

10 I. The procedures provided for in this section shall not apply  
11 when a county officer certifies that an emergency exists requiring  
12 an immediate expenditure of funds. Such an expenditure of funds  
13 shall not exceed Five Thousand Dollars (\$5,000.00). The county  
14 officer shall give the county purchasing agent a written explanation  
15 of the emergency. The county purchasing agent shall attach the  
16 written explanation to the purchase order. The purchases shall be  
17 paid by attaching a properly itemized invoice, as described in this  
18 section, to a purchase order which has been prepared by the county  
19 purchasing agent and submitting them to the county clerk for filing,  
20 encumbering, and consideration for payment by the board of county  
21 commissioners.

22 J. The county purchasing agent may authorize county purchasing  
23 officers to make acquisitions through the state purchase card  
24 program as authorized by the State Purchasing Director in accordance  
25



1 with Section 85.5 of Title 74 of the Oklahoma Statutes and defined  
2 in Section 85.2 of Title 74 of the Oklahoma Statutes. A purchase  
3 cardholder shall sign a purchase card agreement prior to becoming a  
4 cardholder and attend purchase card procedure training as required  
5 by the State Purchasing Director. Complete descriptions of  
6 purchases made by county government entities shall be published as  
7 warrants required to be published pursuant to Sections 444 and 445  
8 of this title.

9 K. Nothing in this section shall prohibit counties from  
10 providing material and/or services bids on the twelve-month bid list  
11 to all road and bridge projects and contracts. All non-road and  
12 bridge related construction contracts shall refer to subsection A of  
13 Section 103 of Title 61 of the Oklahoma Statutes.

14 L. The county purchasing agent may authorize county purchasing  
15 officers to obtain and utilize a county purchase card issued through  
16 a county depository in compliance with Section 114 of this title,  
17 and may authorize the use of such purchase cards for acquisitions  
18 within the following parameters:

19 1. There shall be no limit on the amount of the transaction for  
20 the following:

- 21 a. purchases made under countywide or multicounty  
22 contracts, or under contracts awarded by the county  
23 purchasing agent for the benefit of the county,  
24 b. utilities,

- 1        c. intergovernmental payments, including payments to  
2        other counties, municipalities, public trusts, school  
3        districts, or state agencies,  
4        d. emergency acquisitions, provided the requirements to  
5        establish an emergency pursuant to this section or  
6        other applicable law or county purchasing procedures  
7        have been met, or  
8        e. professional services as defined in Section 803 of  
9        Title 18 of the Oklahoma Statutes;

10        2. For any other transaction made with a county purchase card,  
11        the transaction shall not exceed the greater of Five Thousand  
12        Dollars (\$5,000.00) or the limit established by the county  
13        purchasing agent. Such limit shall not exceed the fair and  
14        reasonable acquisition threshold authorized under this section;

15        3. Purchase cardholders shall sign a purchase card agreement  
16        prior to becoming a cardholder. Complete descriptions of purchases  
17        made by county government entities shall be published as warrants  
18        required to be published pursuant to Section 445 of this title; and

19        4. All acquisitions made pursuant to this subsection shall  
20        remain subject to the competitive bidding, emergency declaration,  
21        and purchase order procedures required by this section unless  
22        expressly exempted.

23        SECTION 2. It being immediately necessary for the preservation  
24        of the public peace, health or safety, an emergency is hereby

1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval.  
3

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