

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE BILL 2135

By: Reinhardt

9 AS INTRODUCED

10 An Act relating to counties; amending 19 O.S. 2021,
11 Section 1505, as last amended by Section 2, Chapter
12 85, O.S.L. 2025 (19 O.S. Supp. 2025, Section 1505),
13 which relates to purchasing procedures for counties;
14 authorizing counties to obtain and utilize county
purchase cards through depositories; providing
transaction parameters; providing internal controls
and publication requirements; and declaring an
emergency.

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

20 SECTION 1. AMENDATORY 19 O.S. 2021, Section 1505, as
21 last amended by Section 2, Chapter 85, O.S.L. 2025 (19 O.S. Supp.
22 2025, Section 1505), is amended to read as follows:

23 Section 1505. The following procedures shall be used by
24 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:

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

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___.
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3 County Clerk/Deputy
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6 of _____ County".
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9 In instances where it is impossible to ascertain the
10 exact amount of the indebtedness sought to be incurred
11 at the time of recording the encumbrance, an estimated
12 amount may be used. No purchase order shall be valid
13 unless signed by the county purchasing agent and
14 certified by the county clerk, and
15

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

25 2. The procedure for the purchase of supplies, materials, and
26 equipment at a public auction when the purchase will be made with
27 the proceeds from the sale of county property at the same public
28 auction is as follows:
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- 1 a. the purchasing agent shall cause such items being sold
- 2 to be appraised in the manner determined in Section
- 3 421.1 of this title,
- 4 b. the county purchasing agent shall prepare a purchase
- 5 order in quadruplicate and submit it with a copy of
- 6 the requisition to the county clerk,
- 7 c. the county clerk shall then encumber the amount of the
- 8 appraised value and any additional funds obligated by
- 9 the county on the purchase order and assign a
- 10 sequential number to the purchase order,
- 11 d. the county clerk shall certify that the amount of the
- 12 encumbrance is equal to the appraised value of the
- 13 item being sold plus any additional funds obligated by
- 14 the county. In effect, the recording of the
- 15 encumbrance is an estimate that is authorized by law.
- 16 No purchase order shall be valid unless signed by the
- 17 county purchasing agent and certified by the county
- 18 clerk,
- 19 e. the county clerk shall file the original purchase
- 20 order and return three copies to the county purchasing
- 21 agent who shall file a copy, retain a copy for the
- 22 county road and bridge inventory officer if the
- 23 purchase order is for the purchase of equipment,
- 24 supplies, or materials for the construction or

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

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

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

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

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

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

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

5. The receiving officer shall complete a receiving report in quadruplicate which shall state the quantity and quality of goods 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,

d. receiving report, and

e. delivery document.

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

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

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

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

2. The board of county commissioners shall consider the purchase orders so presented and act upon the purchase orders, by allowing in full or in part or by holding for further information or disallowing the same. The disposition of purchase orders shall be indicated by the board of county commissioners, showing the amounts allowed or disallowed, and shall be signed by at least two members of the board of county commissioners. Any claim held over for further information shall be acted upon by allowing or disallowing 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

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
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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.
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