

# Summary - County Sales, Use, & Lodging Tax, FY 09

AE 09118

Sherri Schieffer, Notie Lansford, Stan Ralstin, & Jack Frye; Oklahoma Cooperative Extension

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
ADAIR	.5 cent	10/1/1996	Unlimited	Jail Debt	100%	Jail Trust Cash Fund	707,050.45		
	.25 cent	6/1/2001	Unlimited	Fire Departments	100%	Cash			
	.75 cent	Use Tax		911	100%	Cash		56,261.03	
ALFALFA	1.25 cent	10/1/2004	1/1/2009	Health & Well Being	55.0%	Cash	722,573.36		
			expired	Co. & Library	22.5%	General			
				Fairgrounds Const.	22.5%	Cash			
	2 cent	2/1/2009	2013	Health & Well Being	55.0%	Cash			
		renewed		Co. & Library	22.5%	General			
				Fairgrounds Const.	22.5%	Cash			
	1.25 cent	Use Tax	1/1/2009	County		General		105,048.96	
	2 cent	Use Tax	<i>renewed with Sales Tax</i>						
ATOKA	1 cent		Unlimited	County Hospital	100%	Cash	3,673,328.54		
	.5 cent		2012	Jail; Debt and M&O	100%	Cash			
	.5 cent		2012	Rural Fire	100%	Cash			
	1.5 cent	Use Tax		General Use		Cash		183,561.57	

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
BEAVER	1 cent	1/1/2009	6 years	OSU Extension	11%	General	1,363,781.66		
				County Health	15%	General			
				Free Fair	15%	General			
				General Fund	19%	General			
				Rural Fire	10%	General			
				Courthouse M & O	10%	General			
				Co. Library	10%	General			
				Senior Citizens	6%	General			
				Beaver City Transit Bus	1%	General			
				Rural Economic Dev.	1%	General			
				Jones & Plummer Trail Museu	1%	General			
	1 cent	1/1/2004	2011	Hospital	100%	General			
	2 cent	Use Tax		Courthouse Renovations	100%	Cash		182,694.93	
BECKHAM	.3 cent	4/1/2002	2017	Jail Debt	100%	Cash	1,381,709.37		
	.3 cent	Use Tax		General Purposes	100%	General		198,861.14	
BLAINE	.5 cent	4/1/2005	Unlimited	General Purpose	100%	General	639,642.31		

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
	.5 cent	Use Tax		General Purpose		General		194,487.78	
	5 cent	Lodging		Fairgrounds		Cash			50,086.87
BRYAN	0.25 cent		4 years	Law enforcement (Sheriff)	33.33%	Cash	1,043,385.99		
				Roads and Bridges	33.33%	Cash			
				Jail Debt	16.66%	Cash Trust			
				Jail Maintenance	16.66%	Cash			
	0.25 cent	Use Tax		County General	100%	General Fund		195,170.83	
CADDO	.5 cent	1/1/2009	5 years	General Fund	34.0%		2,362,432.16		
				Sheriff	12.0%				
				OSU Extension & 4-H	10.0%				
				Rural & Volunteer Fire	10.0%				
				Free Fair & Livestock Show	7.0%				
				Free Township Fairs	7.0%				
				Sr. Citizen centers	7.0%				
				Courthouse Improvements	9.5%				
				County Health Dept.	1.0%				
				Collection Fee	1.0%				

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Fairgrounds	1.5%				
	.25 cent	1/1/2009	5 years	Ambulance	100%	Cash			
				<i>Ambulance Svc 50%; Ambulance run 40%</i>					
	.75 cent	Use Tax		Genreal Purpose	100%	Cash		251,292.62	
CANADIAN	.35 cent	1/1/1997	Unlimited	Juvenile Center	100%		4,615,267.58		
				<i>Debt and Operation</i>					
CARTER	.25 cent	10/1/1999	Unlimited	Roads, Bridges & Equip	33.34%	Cash	3,832,844.91		
				General Fund	33.33%	Cash			
				Law Enforcement	33.33%	Cash			
	.25 cent	1/1/2007	12/31/2011	Rural Fire Dept.	100%	Cash			
	.5 cent	Use Tax		Same allocation as sales tax		Cash		278,448.16	
CHEROKEE	1 cent		unlimited	County Roads	50%		6,738,389.54		
				General Fund	25%				
				Law Enforcement	15%				
				Grant Matching Fund	10%				
	0.25 cent		unlimited	Rural Fire	100%				

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
	0.75 cent		unlimited	Jail Debt <i>Maintenance Thereafter</i>	100%				
	2 cent	Use	Unlimited	Courthouse/Fairground Upkeep		Cash Funds		254,251.91	
CHOCTAW	1 cent	4/1/2009	Unlimited	Hospital	75%	Cash Funds	1,253,416.20		
			Unlimited	Fire Depts	25%	Cash Funds			
	1 cent	Use Tax		General Fund		General		73,125.07	
		Use Tax		None					
CIMARRON	2 cent	7/1/2009	2011	County Hospital	100%	Cash	337,713.91		
	5 cent	Lodging	Unlimited	General Purpose	100%	Cash			23,576.23
CLEVELAND	.25 cent	4/1/2009	Until debt paid	Jail Debt		Cash	686,508.08		
COAL	1 cent	3/1/2005	2015	General Fund	27%	Cash	2,646,287.32		
				OSU Extension	10%	Cash			
				County Buildings	12%	Cash			
				Rural Fire Dept.	5%	Cash			
				Senior Citizens center	8%	Cash			
				County Sheriff & Security	20%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Solid Waste & Recycling	5%	Cash			
				EMS	13%	Cash			
	1 cent	Use Tax		Capitol Improvements				285,547.08	
COMANCHE	.125 cent	6/1/2008	12/31/2014	Industrial Development	54%	Cash	3,967,474.73		
				Fairgrounds	15%	Cash			
				Rural Fire	14%	Cash			
				Sheriff	8%	Cash			
				Courthouse Improvement	9%	Cash			
	.125 cent	1/1/2009	12/31/2015	Jail Operations	100%	Cash			
	.25 cent	Use Tax		Courthouse Maintenance	100%	Cash		208,411.85	
COTTON	1 cent		unlimited	General Purpose	100%	General	304,303.14		
	.25 cent	2008	5 year	Extension	0.875%	General			
				Fair Grounds	0.125%	General			
		Use Tax		General	100%	General		18,534.49	
CRAIG	1 cent	7/1/2009	5 years	County Road	62.5%	General	2,531,928.96		
				County General	15.0%	General			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Law Enforcement	10.0%	General			
				Ambulance	12.5%	General			
	1 cent	1/1/2003	20 years	Jail & Judicial	100%				
	2 cent	Use Tax		County General		General		95,355.51	
CREEK	1 cent	1/1/2002	until paid	Building/Facilities	16.6700%	Cash Fund	5,208,580.78		
				Juvenile Detention center	16.6700%	Cash Fund			
			unlimited	Jail staffing	33.3300%	Cash Fund			
		1/1/2007	10 years	County Roads	33.0000%	Cash Fund			
	1 cent	Use Tax	Unlimited	Property & Improvements	100%	Cash Fund		268,922.59	
CUSTER	.5 cent	7/1/2007	2012	General Fund	50%	Cash	4,290,793.50		
				Sheriff	30%	Cash			
				Rural Fire	8%	Cash			
				OSU Extension	8%	Cash			
				Fair Board	4%	Cash			
	.5 cents	4/1/2006	6.5 years	Jail	100%	Cash			
	Use Tax	7/4/2007	6.5 years	Capital Improvement	100%	Cash		701,932.57	

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
DELAWARE	.5 cent	4/1/1988	Unlimited	Solid Waste Mgt.	100%	Cash	2,825,883.75		
	.4 cent	5/1/2001	Unlimited	Rural Fire	100%	Cash			
	.9 cent	Use Tax		General Use		Cash		154,426.59	
DEWEY	.5 cent	1998	Unlimited	County General	100%	General	767,639.85		
	.5 cent	4/1/2007	Unlimited	County General	100%	General			
	.75 cent	4/1/2009	25 yrs	Public Facilities Bond	100%	Building Fund			
	1 cent	Use Tax		County General	100%	General		318,371.51	
	0.75 cent	Use Tax		Public Facilities Bond	100%	Building Fund			
ELLIS	1 cent		unlimited	County Fair, OSU Extension	13.00%	General	2,705,231.13		
				General Fund, Courthouse	68.00%	General			
				Restoration & maintenance	2.00%	General			
				Senior Citizens Transportatio	1.00%	Cash			
				Arnett Fire Dept.	2.67%	Cash			
				Fargo Fire Dept.	2.67%	Cash			
				Gage Fire Dept.	2.67%	Cash			
				Shattuck Fire Dept.	2.67%	Cash			
				Catesby Fire Dept.	2.66%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Harmon Fire Dept.	2.66%	Cash			
	1 cent	10/1/2005	Oct-09	Hospital	75%	Cash			
GARFIELD	.1 cent		12/31/14	Rural Fire	100%	Cash	2,793,281.11		
	.25 cent	2/1/2002	2017/15 yrs	Jail	100%	Cash			
	1.25 cent	Use Tax		County General	100%	Cash		161,422.47	
Garvin	.5 cent	7/1/2007	7/1/2014	Courthouse	50%		1,472,038.72		
				Commission	25%				
				Sheriff	25%				
	.5 cent	Use Tax		County General	100%	Cash		77,150.81	
GRADY	0.25 cent	5/1/2001	2014	County General Fund	100%	General	1,258,433.60		
	.25 cent	Use Tax		County General Purpose		General		153,963.61	
GRANT	1 cent	5/1/2006	2011	Medford Fire	8%	Cash	-		
				Medford Ambulance	8%	Cash			
				PC Fire	8%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				PC Ambulance	8%	Cash			
				DeerCreek FD	8%	Cash			
				Lamont FD	8%	Cash			
				Wakita FD	8%	Cash			
				Manshester FD	8%	Cash			
				Nash FD	8%	Cash			
				Sheriff	8%	Cash			
				Emergency	8%	Cash			
				Hawley FD	8%	Cash			
	1 cent	Use Tax		County General Use	100%	General		94,203.69	
GREER	1 cent	2/1/1985	Unlimited	County General Use	80%	General	425,187.68		
				Co. Extension Office	15%	Cash			
				Free Fair	5%	Cash			
	.5 cent	7/1/2008	2018/ 10 year	Capitol Improvements	100%	Cash			
	1.5 cent	Use Tax		General Fund	100%	General		15,119.70	
	5 cent	Lodging	Unlimited	Economic Development	50%	Cash			72,195.85
				General Fund	50%	General			

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							Total Sales Tax Collected	Use Tax	Lodging
HARMON	1 cent	4/1/1984	Unlimited	County General Use	100%	General	267,193.44		
	1 cent	10/1/1996	25 years/202	Hospital	100%	General			
	Use Tax	1/1/2008	Unlimited	County General	2%	General		26,067.37	
HARPER	1 cent		4/30/2013	Hospital	100%	Cash	1,030,971.24		
	1 cent	7/1/2007	2012	Courthouse	36%	Cash			
				EMS	16%	Cash			
				Health Dept.	14%	Cash			
				Rural Fire	11%	Cash			
				Free Fair	10%	Cash			
				OSU Extension	9%	Cash			
				Rural Development	2%	Cash			
				Senior Citizens	1%	Cash			
				Library	1%	Cash			
	2 cent	Use Tax		General Purpose	100%	General		90,316.87	
HASKELL	1 cent	3/1/1984	Unlimited	County General	100%	General	2,031,882.14		

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
	.5 cent	7/1/2005	30 years/204	Hospital	100%	General			
	.5 cent	5/1/2006	25 years	Jail Debt	75%	General			
				Jail M&O	25%	General			
	2 cent	Use Tax		General Fund	100%	General		124,298.33	
HUGHES				No current sales tax				-	
JACKSON	.25 cent	3/1/2007	unlimited	Jail Debt	100%	Trust	1,353,552.97		
				<i>Surplus monies above debt paid back to County annually for Jail Operations</i>					
	.25 cent	4/1/2007	unlimited	Jail maintenance	100%	Cash			
				<i>Surplus monies to be used for Courthouse Operations</i>					
	.5 cent	Use Tax		General Purpose	100%	General		65,027.41	
JEFFERSON	1 cent		unlimited	County General	100%	General	547,032.61		
	1 cent	7/1/2009	7/1/2015	Hospital	100%	Cash			
	2 cent	Use Tax		Hospital	50%	Cash		32,461.94	
				County General	50%	General			
JOHNSTON	1 cent	4/1/2009	2013	City & Rural Fire Protection	12%	General	1,160,231.29		

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Ambulance	10%	General			
				General Emergency Service	1%	General			
				Civil Defense	1%	General			
				Sheriff	1%	General			
				Extension	10%	General			
				Youth Shelter	2%	General			
				Fair	2%	General			
				General Comm. Services	2%	General			
				Senior Citizens	4%	General			
				Courthouse Repair	11%	General			
				Co. Offices	37%	General			
				General Fund	7%	General			
	.25 cent		2011	Jail M & O	100%	Cash			
	1.25 cent	Use Tax		General Use	100%	General		129,230.34	
	5 cent	Lodging		Industrial Authority	100%	Trust			17,920.84
KAY	.667 cent	11/1/2008		Jail Debt	50%	Trust	1,995,964.76		
				Jail Maintenance	50%	Trust			
		Use Tax		none					

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
KINGFISHER	.5 cent	2006	2011	Roads	29%	Cash	1,944,819.47		
				County General	16%	Cash			
				Sheriff	15%	Cash			
				OSU Extension	9%	Cash			
				Fair	10%	Cash			
				Rural Fire Departments	13%	Cash			
				Museum	5%	Cash			
				Libraries	3%	Cash			
	.25 cent	1/1/2007	2012	Free Fair	100%	Cash			
	.25 cent	4/1/2008	2028	Rural Fire Departments (8)	100%	Cash			
	1 cent	Use Tax		General Fund	100%	General		502,911.94	
KIOWA	.5 cent	1993	unlimited	County Fair	\$ 10,000	Cash	338,518.95		
				Co. Extension	\$ 25,000	Cash			
				Co. Historical Society	\$ 2,500	Cash			
				Senior Citizens	\$ 25,000	Cash			
				Sheriff	Balance of Collections				
	.5 cent	Use Tax		General Purpose	100%	General		13,213.29	

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
LATIMER	.5 cent	2008	2013	General Use	100%	Cash	3,021,991.00		
	.75 cent	2008	2013	Hospital	100%	Cash			
	.25 cent	2008	2013	Solid Waste	100%	Cash			
	1.5 cent	Use Tax		General Use	100%	General		387,601.45	
	5 cent	Lodging	Unlimited	Tourism Board	95%	Trust			6,434.71
				County General	5%	General			
LEFLORE	.50 cents	4/1/1993	Unlimited	Solid Waste	100%	Cash	4,693,584.39		
	.50 cent	10/1/2003	17 years	Jail	100%	Trust			
	.25 cent	10/1/2003	Unlimited	Jail Operation	100%	Cash			
	1.25 cent	Use Tax		General	100%	General		495,996.46	
LINCOLN	1 cent	1/1/2009	5 years/2014	County Roads-Bridges	59%	Cash	2,501,538.77		
				County Jail	13%	Cash			
				OSU Extension & 4-H <i>Capped @ \$120,000</i>	6%	Cash			
				Senior Citizen Nutrition	6%	Cash			
				Fire Department	85%	Cash			
				Free Fair	2%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Economic Development	3%	Cash			
				Emergency Management	2%	Cash			
				<i>capped @25,000</i>					
				Lincoln County Courthouse	1%	Cash			
	1 cent	Use Tax		Courthouse/Elected Off Salaries		Cash		248,551.31	
LOGAN	.75 cent	1/1/2008	unlimited	Hospital	100%	Cash	4,726,902.38		
				<i>apportioned directly to Hospital</i>					
	.25 cent	10/1/2005	2009/5 years	Fire Departments	100%	Cash			
	.75 cent	4/1/2005	10 years/201	Jail Debt	100%	Trust			
				<i>Trust budgets backs to Jail Operations</i>					
	1.75 cent	Use Tax		General Purpose	100%	General		275,211.40	
LOVE	1 cent	4/3/2008	2013	County M & O	50%	Cash	1,129,879.63		
				Fire Protection	10%	Cash			
				Ambulance Service	5%	Cash			
				Sr. Citizen center	5%	Cash			
				County Clerk	5%	Cash			
				County Assessor	5%	Cash			
				County Treasurer	5%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				County Sheriff	5%	Cash			
				Court Clerk	5%	Cash			
				County Ext. Office	5%	Cash			
	1 cent	4/1/2004	10 years	Hospital	100%	Cash			
	2 cent	Use Tax		General Expenditures	100%	Cash		165,108.50	
	5 cent	Lodging	10/30/2008	General Purposes	100%	General			49,407.91
MAJOR	0.25 cent	4/1/2005	7 years/2012	Cooperative Extension	Budgeted	Cash	318,657.35		
				Fairgrounds	50% of remainder	Cash			
				Courthouse	50% of remainder	Cash			
	0.25 cent	Use Tax		General Purpose	100%	General		46,400.87	
MARSHALL	1 cent		10 years	Hospital	100%	Cash	2,182,117.48		
	.5 cent	4/1/2005	Unlimited	Sheriff and jail	100%	Cash			
	1.5 cent	Use Tax	Unlimited	County General Business	100%	General		170,968.95	
	5 cent	Lodging	Unlimited	Courthouse	80%	Cash Fund			81,685.97
			Unlimited	Tourism	20%	Cash Fund			

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							Total Sales Tax Collected	Use Tax	Lodging
MAYES	0.625 cent	1/1/1986	Unlimited	County Roads	67%	General	4,823,557.41		
				Ambulance Services	33%				
	0.125 cent	12/1/1997	Unlimited	Jail M&O	100%	Cash Fund			
	0.375 cent	7/1/2002	<i>Until Debt Paid</i>	Public Facility Authority	100%	Cash Fund			
	0.25 cent	1/1/2003	Unlimited	Fire Departments	100%	Cash Fund			
	1.375 cent	Use Tax	Unlimited	General Fund	100%	General		314,559.20	
MCCLAIN	.5 cent	1/1/2007	2012	Sheriff	20%		1,626,425.86		
				Rural Fire	32%				
				County Fair Facilities	23%				
				4-H & Extension	10%				
				Economic Development	3%				
				County Fair	5%				
				Senior Citizens	7%				
	.5 cent	Use Tax		General Purpose	100%	General		69,750.77	
MCCURTAIN	.5 cent	10/1/1991	unlimited	Solid Waste	100%	Cash	5,193,432.66		
	.5 cent	1/1/2000	unlimited	Jail Operations	100%	Cash			
	.25 cent	1/1/2000	unlimited	Sheriff	50%	Cash			

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							Total Sales Tax Collected	Use Tax	Lodging
	.5 cent	7/1/2004	6/30/2009	Hospital	100%	Cash			
				<i>Hospital was not renewed 7-1-09</i>					
	.25 cent	2007	unlimited	Rural Fire					
	2 cent	Use Tax		General Purpose	100%	Cash		268,598.72	
	3 cent	Lodging		Tourist Authority	100%	Cash			307,090.84
MCINTOSH	1 cent	9/1/2002	Unlimited	Senior Citizens	5%	General	2,783,892.75		
				OSU	4%	General			
				EMS	1%	General			
				Fair Board	4%	General			
				Court Clerk	2%	General			
				Roads & Bridges	21%	General			
				County Clerk	5%	General			
				Assessor	3%	General			
				County Treasurer	3%	General			
				County Sheriff	12%	General			
				Library	4%	General			
				Courthouse Imp.	12%	General			
				General Fund	19%	General			
				Collection Fee	1%	General			

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							Total Sales Tax Collected	Use Tax	Lodging
	.5 cent		2020	Jail Debt	100%	Cash			
				<i>After debt reduced to .25 for operations</i>					
	1 cent	Use Tax		Highway Cash	100%	Highway		60,463.82	
	.5 cent	Use Tax		Jail Supplies	100%	Cash			
MURRAY	1 cent	7/1/2002	2012	Economic Dev.	2.00%	Cash Fund	2,433,297.12		
				Sulphur Chamber of Commerce	0.25%	Cash Fund			
				Davis Chamber of Commerce	0.25%	Cash Fund			
				Senior Citizens	5.00%	Cash Fund			
				Rural Fire	3.50%	Cash Fund			
				Civil Defense	0.50%	Cash Fund			
				OSU Extension	3.00%	Cash Fund			
				Extension Home Economics	0.50%	Cash Fund			
				4-H	0.50%	Cash Fund			
				Fair Board	4.00%	Cash Fund			
				Dist. 1	8.10%	Cash Fund			
				Dist. 2	8.10%	Cash Fund			
				Dist. 3	8.10%	Cash Fund			
				Co. Clerk	5.00%	Cash Fund			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Court Clerk	5.00%	Cash Fund			
				Co. Assessor	4.00%	Cash Fund			
				Co. Treasurer	5.00%	Cash Fund			
				Co. Sheriff	5.50%	Cash Fund			
				Res. Deputies	1.00%	Cash Fund			
				Gen. Govt.	25.20%	Cash Fund			
				Courthouse Repair	4.50%	Cash Fund			
				Tax Comm.	1.00%	Cash Fund			
	1 cent	11/1/2006	Unlimited	Hospital	100.00%	Cash Fund			
	2 cent	Use Tax		Same Distribution as Sales Tax				125,775.58	
MUSKOGEE	.15 cent	4/1/2006	Unlimited	Fire Fighters		Cash	4,754,478.91		
	.5 cent	1/1/2008	10 yrs	Roads and bridges	50%	Cash			
				Sheriff	50%	Cash			
	.65 cent	Use Tax		General Use	100%	Cash		278,378.85	
NOBLE	.25 cent	3/1/2002	unlimited	Fair	70%	Cash	1,062,402.95		
				Extension	30%	Cash			
	.25 cent	1/1/2006	12/30/2010	Rural Fire	100%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
	.75 cent	1/1/2006	12/31/2016	Jail/Sheriff Operations <i>Ballot allows for Debt reduction</i>	100%	Cash			
	1.25 cent	Use Tax		General Purpose		General		73,817.51	
NOWATA	1 cent	7/1/2008	5 years	County Roads and Bridges	100%	Cash Fund	884,372.00		
	1 cent	7/1/2003	Unlimited	Roads and Bridges	45%	Cash Fund			
				County General Officers	35%	Cash Fund			
				County General	15%	Cash Fund			
				<i>Budgeted each year to Extension;4-H;Library;Chairty;Health;County Fair</i>					
				Courthouse Improvements	5%	Cash Fund			
	2 cent	Use Tax		Roads and Bridges	100%	Cash Fund		43,975.22	
OKFUSKEE	1.25 cent	2/1/1993	unlimited	General Fund	59%	Cash	838,866.97		
				Courthouse Improvement	6%	Cash			
				OSU Extension	13%	Cash			
				Free Fair	5%	Cash			
				Rural Fire Protection	3%	Cash			
				Senior Citizens	3%	Cash			
				Roads & Bridges	12%	Cash			
	1.25 cent	Use Tax	unlimited	County General	100%	Cash		33,787.54	

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
OKLAHOMA				No current Sales Tax			3,616.38		
				<i>Apportionments made on delinquent sales tax that are collected</i>					
OKMULGEE	.5 cent	3/1/2000	unlimited	Jail Debt,	100%	Cash	2,620,760.42		
			<i>Debt retired 2020</i>	<i>Excess of collections over Bond payment goes to Jail M&amp;O</i>					
			<i>Upon retirement of debt to M&amp;O</i>	Jail M&O					
	.5 cent	4/1/2005	2011	County roads	100%	Cash			
	1 cent	Use Tax		Courthouse Improvements and Special projects		Cash		107,924.87	
OSAGE	1 cent	7/1/1994	20 years	Jail and Maintenance	100%	Cash	5,251,919.27		
	.25 cent	1/1/2007	unlimited	Health	100%	Cash			
	1.25 cent	Use Tax		Courthouse Improvement	100%	Cash		1,026,829.35	
	5 cent	Lodging		Tourism	100%	Cash			89,953.66
OTTAWA	.5 cent	10/1/1996	Unlimited	Maintain Jail	100%	General/ Sheriff	3,125,126.06		
	.5 cent	1/1/1999	Unlimited	New Roads and Bridges	100%	Cash			
	.1 cent		Unlimited	All Fire Departments	100%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
	.25 cent		30 yrs	Courthouse Debt	100%	Trust			
	1.35 cent	Use Tax		General Purpose	100%	General		242,164.37	
PAWNEE	1 cent	2/1/2009	2013	General Fund	28%	Cash Fund	885,742.63		
				Sheriff	30%	Cash Fund			
				OSU Extension	5%	Cash Fund			
				City & Rural Fire Dept.	5%	Cash Fund			
				County 911	2%	Cash Fund			
				County Buildings	8%	Cash Fund			
				Juvenile Detention	1%	Cash Fund			
				Economic Development	4%	Cash Fund			
				Emergency Management	2%	Cash Fund			
				Roads & Bridges	10%	Cash Fund			
				Free Fair	3%	Cash Fund			
				Senior Citizens	2%	Cash Fund			
	1 cent	Use Tax		General Purpose	100%	General		71,591.90	
PAYNE	0.375 cent	1/1/2009	12/31/2013	Roads & Bridges	53%	General	6,845,147.58		

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				OSU Extension	7%	General			
				Expo	20%	General			
				Rural Fire	5%	General			
				General	15%	General			
	0.125 cent	1/1/2006	Unlimited	Jail Operations	100%	Cash			
	0.25 cent	4/1/2006	6/1/2021	Jail Debt	100%	Trust			
	.75 cent	Use Tax		Self Insurance Fund	100%	Cash		554,782.06	
PITTSBURG	.75 cent	Jan-06	2025	Jail Debt	100%	Cash	7,233,853.11		
	.25 cent	Jan-09	Unlimited	Fire Department	100%	Cash			
	1 cent	Use Tax		Fire Department	100%	Cash		916,824.36	
PONTOTOC	.6875 cent	4/1/2007	20 yrs	Courthouse and Jail Renovation Debt	100%	Cash	3,016,612.46		
				<i>After Debt reduces to .125</i>					
	5 cent	Lodging		Fairgrounds	100%	Cash			276,807.14
POTTAWATOMIE	1 cent		Unlimited	Jail	20.0%	Cash	7,528,332.14		
				Fire Department	7.0%	Cash			
				Capital Improvements	5.0%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Emergency Services	3.5%	Cash			
				OSU Extension Service	2.5%	Cash			
				Economic Development	2.0%	Cash			
				Senior Citizens	2.0%	Cash			
				Soil Conservation Service	1.0%	Cash			
				Co. Fair/Jr. Live Shw/Yth Ed	1.0%	Cash			
	1 cent	Use Tax		Capitol Improvement	100%	Cash		658,877.59	
PUSHMATAHA	1 cent	7/1/2006	2011	Sherrif & Jail	50%	General	1,176,920.97		
				General Fund	34%	General			
				economic Development	3.5%	General			
				County Fair	2%	General			
				Emergency Management	1.5%	General			
	.25 cent	7/1/2008	2013	Volunteer Fire Department	100%	General			
	.75 cent	7/1/2008	2013	Hospital	100%	General			
	2 cent	Use Tax		General Use		General		4,170.29	
ROGER MILLS	1.5 cent	12/1/2007	2013	Hospital	60.00%	Cash	2,323,623.88		
				Rural Fire	8.33%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Civil Defense	0.750%	General			
				Senior Citizens	4.25%	Cash			
				Free Fair	1.90%	Cash			
				Extension	1.50%	Cash			
				Economic Development	0.35%	Cash			
				General	22.92%	Cash			
				<i>General Fund budgeted each year to Sheriff, Treas, Clerk, Assessor, Court Clerk, Election Bd, General</i>					
	1.5 cent	Use Tax		General Purpose	100%	General		646,858.25	
ROGERS	1 cent	Nov-08	2013	County Roads & Bridges	100%	General	9,807,226.57		
	.5 cent	5/1/1997	2015	Jail	100%	Cash Fund			
				Will reduce to .33 in 2010 for jail operations					
	1.5 cent	Use Tax		Rogers County Industrial & Development Authority		Cash Funds		872,165.63	
SEMINOLE	.5 cent	11/1/2005	2010	County General	50%	Cash	3,172,771.02		
				Sheriff	50%	Cash			
	.5 cent	4/1/2007	4/1/2027	Jail Debt	100%	Cash			
				Until paid then reduces					

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
	.25 cent	1/1/2007	12/31/2011	Rural Fire	100%	Cash			
	1.25 cent	Use Tax		County General	50%	Cash		138,149.67	
				Sheriff	50%	Cash			
SEQUOYAH	.167 cent		Unlimited	Jail Maintenance/Operation	100%	Cash	2,313,146.63		
	.5 cent		Unlimited	Highways and Roads	100%	Cash			
	.25 cent		Unlimited	Rural Fire	100%	Cash			
	.917 cent	Use Tax		Designated same as Sales Tax Allocation		Cash		109,663.79	
STEPHENS	0.3 cent	10/1/2005	Unlimited	Jail M&O	100%	Cash	3,012,895.51		
	0.25 cent	1/1/2001	2021	Fairgrounds Improvement	100%	Cash			
TEXAS	1 cent		7/1/2009	Jail Debt Payment	100%	Cash	2,037,703.71		
	1 cent	Use Tax		General Government		General		517,646.96	
TILLMAN	1 cent	4/1/2002	Unlimited	County General Use	63%	General	319,766.78		
				Capital Improvement	20%	General			
				County Ext. Office	12%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Free Fair	5%	Cash			
	1 cent	Use Tax		General Purposes	100%	General		23,997.54	
					100%	General			
TULSA	.25 cent	1/1/2004	Unlimited	Jail M & O	100%		98,940,937.97		
	.167 cent	12/1/2005	2011	Renovation:	100%				
				Juvenile center, Courthouse					
				Phase 3 Expo Square Plan					
				County Roads					
	.025 cent	1/1/2004	2017	Capital Improvements	100%				
				American Airlines					
	.4 cent	1/1/2004	2017	Economic Development/	100%				
				Education, Health Care and					
				Events Facilities					
	.175 cent	1/1/2004	2017	Capitol Improvements	100%	Cash			
	1.017 cent	Use Tax		Tulsa County Public Facilities Authority	100%	Cash		6,942,800.60	
WAGONER	1 cent	1/1/2007	4/1/2018	Road Improvements	80%	Cash	5,665,947.01		
				County General Fund	10%	Cash			

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
				Sheriff	10%	Cash			
	.3 cent	7/1/2007	Unlimited	14 Wagoner County Fire Dept	95% to F.D	Cash			
	1.3 cent	Use Tax		County Commissioners	50%	Cash		621,846.91	
				Economic Development	50%	Cash			
WASHINGTON	.5 cent	2003	Unlimited	Jail; Roads and Bridges	100%	General	3,050,312.68		
				<i>Allocated each year</i>					
	.5 cent	10/1/2009	.25 10 years	Jail Debt	50%	General			
			.25 Perm.	Jail Maintenance	50%	General			
WASHITA	.625 cent	10/1/2004	2009	OSU (max 118,190 yr.)	50%	Cash	2,984,214.77		
				Health Dept. (max 31,185 yr.)	13%	Cash			
				Fair & Jr. Lvst (max 21,510 yr.)	9%	Cash			
				Cap. Maint. (max 35,850 yr.)	15%	Cash			
				Senior Citizens (max 32,265)	14%	Cash			
				"Money over maximum		General			
				goes to General Fund"					
	.50 cent	10/1/2004	2009	Cordell Memorial Hospital		Cash			
	1.125 cent	Use Tax		General Purposes	100%	General		827,912.04	

County	Rate	Effective Date	Duration	FY 2009 Earmarked Purpose	% Designated	Fund	FY2009 Collections		
							Total Sales Tax Collected	Use Tax	Lodging
WOODS	.5 cent	3/1/1992	Unlimited	County General	100%	Geneal	1,110,947.48		
	.5 cent	Use Tax		General Purposes	100%	General		140,161.29	
WOODWARD	2 cent	6/1/1994	Unlimited	Rural Fire	0.375	Cash	853,456.75		
				Fair Board	0.165	Cash			
				Extension	0.165	Cash			
				Learn Not To Burn	0.12	Cash			
				DARE	0.175	Cash			
	2 cent	Use Tax		General Purpose	100%	General		97,129.15	
Total							287,481,654.61	23,090,536.73	975,160.02