

**RESOLUTION NO. 2021-100**

**PROVIDING FUNDS FOR THE OPERATION OF RURAL FIRE DEPARTMENTS, AND EMERGENCY MEDICAL SERVICES AND FOR THE GRANT COUNTY SHERIFF'S OFFICE**

A RESOLUTION LEVYING AND ASSESSING A COUNTY EXCISE TAX (SALES TAX) OF ONE PERCENT (1%) IN ADDITION TO ALL OTHER CITY, COUNTY AND STATE EXCISE TAXES PRESENTLY BEING LEVIED OR ASSESSED, UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TAXABLE UNDER THE OKLAHOMA SALES TAX CODE INCLUDING BUT NOT LIMITED TO CERTAIN ENUMERATED SALES LISTED THEREIN; PROVIDING FOR THE EFFECTIVE DATE AND DURATION; PROVIDING FOR THE PURPOSE OF ONE PERCENT (1%) EXCISE TAX AND EARMARKING THE SAME; PROVIDING EXEMPTION EXEMPTED FROM THE OKLAHOMA SALES TAX CODE INCLUDING BUT NOT LIMITED TO CERTAIN ENUMERATED EXEMPTION LISTED THEREIN; PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF TAX FOR THE PURPOSE OF PROVIDING COUNTY SHERIFF, RURAL FIRE AND EMERGENCY MEDICAL SERVICES TO THE COUNTY THROUGH TWELVE (12) ENTITIES IDENTIFIED AS THE DEER CREEK FIRE DEPARTMENT, GRANT COUNTY SHERIFF'S DEPARTMENT, HAWLEY FIRE DEPARTMENT, LAMONT FIRE DEPARTMENT, MANCHESTER FIRE DEPARTMENT, MEDFORD EMS, MEDFORD FIRE DEPARTMENT, NASH FIRE DEPARTMENT POND CREEK EMS, POND CREEK FIRE DEPARTMENT, WAKITA FIRE DEPARTMENT AND THE GRANT COUNTY EMERGENCY SERVICES ASSOCIATION; REQUIRING THE FILING OF RETURNS; PROVIDING FOR INTEREST AND PENALTIES FOR FAILURE TO PAY TAX WHEN DUE; PROVIDING FOR TAX PAYER TO KEEP RECORDS; REQUIRING VENDORS TO COLLECT TAX FROM PURCHASER AT TIME OF SALE; ESTABLISHING LIENS, AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS TO MAKE ADMINISTRATIVE AND TECHNICAL CHANGES AND ADDITIONS EXCEPT TAX RATE; MAKING THE TAX CUMULATE; PROVIDING SEVERABILITY OF PROVISIONS; REQUIRING APPROVAL OF RESOLUTION BY MAJORITY OF REGISTERED VOTERS VOTING AT AN ELECTION HELD FOR SUCH PURPOSE AS PROVIDED BY LAW; AND FIXING THE EFFECTIVE DATE OF AUGUST 1, 2021, AND A DURATION OF TEN (10) YEARS OR UNTIL JULY 31, 2031.

IT IS HEREBY RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF GRANT COUNTY, STATE OF OKLAHOMA:

**Section 1. Citation of Codification.** This Resolution shall be known and may be cited as the Grant County, Oklahoma Special Sales Tax Resolution No. 2021-100 and is hereinafter referred to as the "Resolution".

**Section 2. Subsisting State Permits.** All valid and subsisting permits to do business by the Oklahoma Tax Commission Pursuant to the Oklahoma Sales Tax Code as set out in Title 68, Oklahoma Statutes, Section 1350 et seq., as amended from time to time (hereinafter referred to as the "Oklahoma Sales Tax Code") are, for the purpose of this Resolution, hereby ratified, confirmed and adopted in lieu of any requirement for any additional permit for the same purpose.

**Section 3. Effective Date and Duration.** The sales tax levied pursuant to the Resolution shall become and be effective on and after the 1<sup>st</sup> day of August 2021, subject to approval of a majority of the registered voters of Grant County, Oklahoma, voting on the same in manner prescribed by law and end on the 31<sup>st</sup> day of July 2031.

**Section 4. Purpose of Revenues.** It is hereby declared that the purpose of the sales tax levied by this Resolution is to provide revenues for rural fire and emergency medical services and the sheriff's department personnel and communications equipment to be divided according to Section 5. The revenue shall be dispersed by contract to the Grant County Commissioners with all funds to be designated for use for the purposes described below, including the payment of debt services and expenses on indebtedness incurred for such purposes by the named entities or any public trust of which any of the named entities are the beneficiary; providing however, if any named entity does not request its respective share of the funds on an annual basis, then the funds not requested may be dispersed by the Commissioners for the purpose herein designated to the other named entities at the discretion of the Commissioners.

**Subsection Main Projects**

- (A) (1) For the general maintenance and operation of the named entities;
- (A) (2) Purchase firefighting and law enforcement vehicles and ambulances;
- (A) (3) Purchasing firefighting, EMS, rescue and law enforcement equipment, including protective firefighter turnout gear and communications equipment;
- (A) (4) Training and fire education costs;
- (A) (5) Personnel for Fire and Emergency Services;

- (A) (6) Communication Equipment and personnel for the Grant County Sheriff's Department;
- (A) (7) Capital Improvements;
- (A) (8) Signage for Mutual Aid; and
- (A) (9) 911 Expenses, maintenance and cost.

**Section 5. Division of Revenues.** Only those entities identified in Table 1 are considered "named entities" for the purpose of the Resolution. Revenue shall be divided into fourteen (14) equal shares and disbursed to the named entities as shown in Table 1. If any of the named entities cease to exist, then its share shall be equally divided between such remaining named entities that provide the same type of service (Fire, EMS or Law Enforcement) whose response area is altered, by the Grant County Commissioners in conjunction with the ESA and the affected departments, as a result. If no other remaining named entity is of the same type, then the closed named entity's share shall be divided equally between all remaining named entities. Should a closed named entity renew operations, its share shall be re-allocated back to it beginning the first full calendar month following such renewal of operations.

**Table 1**

Named Entity	Number of Shares
Deer Creek Fire Department	1 Share
Grant County Sheriff's Department	1 Share
Hawley Fire Department	1 Share
Lamont Fire Department	1 Share
Manchester Fire Department	1 Share
Medford EMS	2 ¼ Shares
Medford Fire Department	1 Share
Nash Fire Department	1 Share
Pond Creek EMS	2 ¼ Shares
Pond Creek Fire Department	1 Share
Wakita Fire Department	1 Share
Grant County Emergency Services Association	½ Share

**Section 6. Tax Rate-Sales Subject to Tax.** There is hereby imposed an additional sales tax of one percent (1%) to be levied upon the gross proceeds or gross receipts derived from all sales or services in the County taxable under the Oklahoma Sales Tax Code, as set out therein.

**Section 7. Exemptions.** There is hereby specifically exempted from the tax levied by this Resolution the gross receipts or gross proceeds exempted from the Oklahoma Sales Tax Code, as set out therein.

**Section 8. Other Exempt Transfers.** Also here is hereby specifically exempt from the tax levied by this Resolution the transfer of tangible personal property exempted from the Oklahoma Sales Tax Code, as set out therein.

**Section 9. Tax Due When>Returns=Records.** The Tax levied hereunder shall be due and payable at the time and in the manner and form prescribed for payment of the state sales tax under the Oklahoma Sales Tax Code.

**Section 10. Payment of Tax.** The tax herein levied shall be paid to the Tax Collector at the time in form and manner provided for payment of state sales tax under the Oklahoma Sales Tax Code.

**Section 11. Tax Constitutes Debt.** Such taxes, penalty and interest due hereunder shall at all times constitute a prior, superior and paramount claims as against the claims of unsecured creditor and may be collected by suit as any other debt.

**Section 12. Classification of Taxpayers.** For the purpose of this Resolution, the classification of taxpayers hereunder shall be as prescribed by State law for the purpose of the Oklahoma Sales Tax Code.

**Section 13. Vendor's Duty to Collect Tax:**

- (a) The tax levied hereunder shall be paid by the consumer or user of the vendor, and it shall be the duty of each and every vendor in this County to collect from the consumer or user, the full amount of the tax levied by this Resolution, or an amount equal as nearly as possible or practicable to the average equivalent thereof.
- (b) Vendors shall add the tax imposed hereunder or the average equivalent thereof, to the sales price, charge, consideration, gross receipts or gross proceeds of the sale of tangible personal property or services taxed by this Resolution, and when added such tax shall constitute a part of such price or charge, shall be a debt from the consumer or user to the vendor until paid, and shall be recoverable at law in the same manner as other debts.
- (c) A vendor who willfully or intentionally fails, neglects or refused to collect the full amount of the tax levied herein, or willfully or intentionally fails, neglects or refuses to comply with the

provisions hereunder, or remits or rebates to a consumer or user, either directly or indirectly and by whatsoever means, all or any part of the tax levied by this Resolution, or makes in any form of advertising, verbally or other wise, any statement which implied that he is absorbing the tax, or paying the tax for the consumer or user by any adjustment of prices or at a price including that tax, or in any manner whatsoever, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be fined not more than One Hundred Dollars (\$100.00), and upon conviction for a second or other subsequent offense shall be fined not more than Five Hundred Dollars (\$500.00), or incarcerated for not more than sixty (60) days, or both. Provided sales by vending machines may be made at a stated price which includes state and any municipal sales tax.

- (d) Any sum or sums collected or required to be collected hereunder shall be deemed to be held in trust for the State of Oklahoma, and, as trustee, the collecting vendor shall have a fiduciary duty to the State of Oklahoma in regards to such sums and shall be subject to the trust laws of this state. Any vendor who willfully or intentionally fails to remit the tax, after the tax levied by this article was collected from the consumer or user, and appropriates the tax held in trust to his own use, or to the use of any person not entitled thereto, without authority of law, shall be guilty of embezzlement.

**Section 14. Returns and Remittances - Discount.** Returns and the remittances of the tax levied herein collected shall be made to the Tax Collector at the time, and in the manner form and the amount as prescribed for returns and remittances required by the Oklahoma Sales Tax Code; and remittances of tax collected hereunder shall be subject to the same discount as may be allowed by said Code for collection of state sales taxes.

**Section 15. Tax Collector Defined.** The term "Tax Collector" as used herein means the department of the County Government or the official agency of the State duly designated according to the law by contract and authorized by law to administer the collection of the tax herein levied.

**Section 16. Definitions.** The definitions of words, terms and phrases contained in the Oklahoma Sales Tax Code, Title 68, Oklahoma Statutes, Section 1352, as amended, are hereby adopted by reference and made a part of this Resolution.

**Section 17. Interest and Penalties-Delinquency.** Title 68, Oklahoma Statutes, Section 217, as amended, is hereby adopted and made a part of this Resolution, interest and penalties at the rates and in the amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the tax levied by this Resolution. Provided, that the failure or refusal of any taxpayer to make and transmit the reports and remittances of tax in the time and manner required by the Resolution shall cause such tax to be delinquent.

**Section 18. Waiver of Interest and Penalties.** The interest or penalty or any portion hereof accruing by reason of Taxpayer's failure to pay the tax herein levied may be waived or remitted in the same manner as provided for said waiver or remittance as applied in administration of the state sales tax provided in Title 68, Oklahoma Statutes, Section 220, as amended; and to accomplish the purpose of this section, the applicable provisions of said Section 220 are hereby adopted by reference and made a part of this Resolution.

**Section 19. Erroneous Payments-Claims for Refund.** Refund of erroneous payment of the sales tax herein levied may be made to any taxpayer making such erroneous payment in the manner and pursuant to the procedures, and under the same limitations of time, as provided for administration of the state sales tax as set forth in Title 68, Oklahoma Statutes, Section 227, as amended, and to accomplish the purposes of this section, the applicable provisions of said Section 227 are hereby adopted by reference and made a part of this Resolution.

**Section 20. Fraudulent Returns.** In addition to all civil penalties provided by this Resolution, the willful failure or refusal of any taxpayer to make reports and remittances herein required, or the making of any false or fraudulent report for the purpose of avoiding or escaping payment of any tax or portion thereof rightfully due under this Resolution shall be an offense, and upon conviction thereof, the offending taxpayer shall be subject to such fines as set out under Title 68, Oklahoma Statutes, Section 241, as amended.

**Section 21. Record Confidential.** The confidential and privileged nature of the records and files concerning the administration of this sales tax is legislatively recognized and declared, and to protect the same, the provision of Title 68, Oklahoma Statutes, Section 205, as amended, and each subsection thereof is hereby adopted by reference and made fully effective and applicable to administration of this sales tax as if herein set forth in full.

**Section 22. Provision Severable.** The provisions hereof are hereby declared to be severable, and if any section, paragraph, sentence or clause of the Resolution is for any reason held invalid or inoperative by any court of competent jurisdiction, such decision shall not affect any other section, paragraph, sentence or clause hereof.

**Section 23. Amendments.** The people of Grant County, Oklahoma, by their approval of this Resolution at the election hereinabove provided for, hereby authorize the Board of County Commissioners of Grant County, Oklahoma, by Resolution duly enacted, to make such administrative and technical changes or additions in the method and manner of administration and enforcing this Resolution as

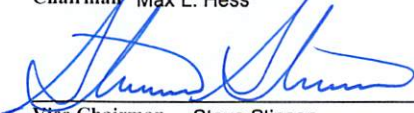
may be necessary or proper for efficiency and fairness, except that the rate of tax herein provided shall not be changed without approval of the qualified electors of the County as provided by law.

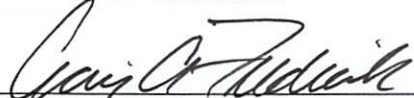
Section 24. Provisions Cumulative. The provision hereof shall be cumulative, and in addition to any and all other taxing provisions adopted by Grant County, Oklahoma.

Section 25. Date of Election. The Special Election shall be held on the 13th day of July 2021; and said election shall be held at the place and in the manner prescribed for the conduct of county elections, and polling places to be open from 7:00 am to 7:00 pm.

PASSED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS OF GRANT COUNTY, OKLAHOMA, THIS ~~5th~~ 3rd <sup>(AB)</sup> DAY OF May, 2021.

  
Chairman Max L. Hess

  
Vice Chairman Steve Stinson

  
Member Craig A. Fredrick



  
Cindy Praff, County Clerk *Deputy*

Approved as to form:

This 3rd day of May, 2021.

  
Steven Young, Asst District Attorney