

PURSUANT TO THE LEGAL NOTICE AS REQUIRED BY THE OKLAHOMA OPEN MEETING ACT INCLUDING THE POSTING OF NOTICE AND AGENDA, THE BOARD OF COUNTY COMMISSIONERS OF OKLAHOMA COUNTY, STATE OF OKLAHOMA, MET IN REGULAR SESSION IN THE BOCC MEETING ROOM 204, OF THE OKLAHOMA COUNTY ANNEX BUILDING, OKLAHOMA CITY, OKLAHOMA, AT 9:00 O'CLOCK A.M. ON THE 12TH DAY OF AUGUST, 2026.

PRESENT:

ABSENT:

THEREUPON, the Chairman introduced a Resolution which was summarized by the Clerk and upon motion by Commissioner _____, seconded by Commissioner _____, said Resolution was adopted by the following vote:

AYE:

NAY:

Said Resolution was thereupon signed by the Chairman, attested by the County Clerk of Oklahoma County, sealed with the seal of said County, and is as follows:

RESOLUTION NO. 2026-3395

A RESOLUTION AND ORDER OF THE BOARD OF COUNTY COMMISSIONERS OF OKLAHOMA COUNTY, OKLAHOMA, AUTHORIZING THE CALLING AND HOLDING OF AN ELECTION IN OKLAHOMA COUNTY, STATE OF OKLAHOMA ON THE 3RD DAY OF NOVEMBER, 2026, FOR THE PURPOSE OF OBTAINING APPROVAL AND AUTHORIZATION FROM THE QUALIFIED ELECTORS OF OKLAHOMA COUNTY TO PROVIDE REVENUES TO BE USED TO OPERATE, MAINTAIN, CONSTRUCT, RENOVATE, FINANCE, EQUIP, AND PAY STAFF OF COUNTY DETENTION, DIVERSION, AND MENTAL HEALTH FACILITIES AND PROGRAMS THROUGH A FOUR TENTHS OF ONE PERCENT (0.40%) SALES TAX LEVIED BY THE BOARD OF COUNTY COMMISSIONERS OF OKLAHOMA COUNTY, OKLAHOMA UPON THE GROSS RECEIPTS AND GROSS PROCEEDS DERIVED FROM ALL SALES WITHIN OKLAHOMA COUNTY, OKLAHOMA UPON WHICH A CONSUMER'S SALES TAX IS LEVIED BY THIS STATE; ESTABLISHING AN EFFECTIVE DATE AND AN EXPIRATION DATE; AND CONTAINING OTHER PROVISIONS RELATED THERETO.

WHEREAS, the Board of County Commissioners of Oklahoma County, Oklahoma (the “County”), has determined that the continued operation, maintenance, construction, renovation, financing, and equipping of county detention facilities, diversion programs, and mental health facilities and programs are essential governmental functions that promote the safety, security, health, and general welfare of the citizens of Oklahoma County; and

WHEREAS, the Board further finds that a dedicated county sales tax will provide a stable and accountable source of revenue for these purposes, consistent with the purposes approved by the voters and the accounting and internal control practices prescribed by the Oklahoma State Auditor and Inspector; and

WHEREAS, pursuant to authority of Title 68, Oklahoma Statutes 2021, Section 1370 *et seq.*, as amended, the Board of County Commissioners of Oklahoma County, Oklahoma, has adopted this Resolution and Order in relation to levying a county sales tax in the amount of four-tenths of one percent (0.40%), as herein provided, and the question as to whether or not said Proposition should be approved must be submitted to and authorized by a majority of the registered voters thereof voting at an election duly held for such purpose.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF COUNTY COMMISSIONERS OF OKLAHOMA COUNTY, OKLAHOMA:

SECTION I: Citation and Codification. This Resolution and Order shall be known and may be cited as “Oklahoma County Sales Tax Resolution of 2026”.

SECTION II: Subsisting State Permits. All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code as set out in Title 68, Oklahoma Statutes 2021, Section 1350 *et seq.*, as amended from time to time (hereinafter referred to as the “Oklahoma Sales Tax Code”) are, for the purposes of this Resolution hereby ratified, confirmed, and adopted in lieu of any requirement for an additional county permit for the same purpose.

SECTION III: Effective Date. This Resolution and Order shall become and be effective immediately, and the sales tax levied thereby shall become and be effective beginning the 1st day of April, 2027, upon approval of a majority of the registered voters of Oklahoma County, Oklahoma, voting on same in the manner prescribed by Section 19, Article X, of the Constitution of the State of Oklahoma; the Oklahoma Sales Tax Code, Sections 1370, 1371 and 1372 of Title 68 of the Oklahoma Statutes; and Section 381 *et seq.* of Title 19 of the Oklahoma Statutes.

SECTION IV: Duration of Tax. The tax provided for in this Resolution, for purposes as more fully set forth in Section V herein, shall commence on the 1st day of April, 2027, and shall expire at 11:59 p.m. on March 31, 2052, unless otherwise terminated in accordance with applicable law.

SECTION V: Purpose of Revenues. It is hereby declared that the purpose of the sales tax levied pursuant to this Resolution shall be to provide revenues to be used to operate, maintain, construct, renovate, finance, equip, and pay staff of county detention, diversion, and mental health facilities and programs. Said purpose is hereby deemed by the Board of County Commissioners to be necessary to promote safety, security and the general well-being of the residents of Oklahoma

County, Oklahoma. All proceeds derived from the sales tax approved pursuant to this Resolution shall be deposited, accounted for, appropriated, and expended solely for the purposes approved by the voters. Such revenues shall be maintained and administered in accordance with Oklahoma law and applicable accounting procedures prescribed by the Oklahoma State Auditor and Inspector governing dedicated county sales tax revenues. A copy of the proposition language to appear on the ballot is attached hereto as Exhibit "A".

SECTION VI: Tax Rate. Sales Subject to Tax. There is hereby levied an additional excise tax of four-tenths of one percent (0.40%) upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code, and said four-tenths of one percent (0.40%) excise tax shall be in addition to any sales tax in place upon the effective date of this Resolution and tax.

SECTION VII: Exemptions-Other Exempt Transfers. There is hereby specifically exempted from the tax levied by this Title the gross receipts or gross proceeds exempted from the Oklahoma Sales Tax Code, as set out therein. There is hereby specifically exempted 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 VIII: 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, as set out therein.

SECTION IX: Payment of Tax-Interest and Penalties-Delinquency-Waiver.

- (a) 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.
- (b) Section 217 of Title 68, Oklahoma Statutes 2021, as amended, is hereby adopted and made a part of this Resolution and 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 this Resolution shall cause such tax to be delinquent.
- (c) The interest or penalty or any portion thereof 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 2021, Section 220, as amended; and to accomplish the purposes of this Section, the applicable provisions of said Section 220 are hereby adopted by reference and made a part of this Resolution.

SECTION X: Lien. Such taxes, penalty, and interest due hereunder shall at all times constitute a prior, superior, and paramount claim as against the claims of unsecured creditors, and may be collected by suit as any other debt.

SECTION XI: Classification of Taxpayers-Permits to do Business. For the purpose of this Resolution the classification of taxpayers hereunder shall be as prescribed by state law for purposes of the Oklahoma Sales Tax Code.

SECTION XII: Vendor's Duty to Collect Tax.

- (a) The tax levied hereunder shall be paid by the consumer or user to 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 or charge, and when added such tax shall constitute a part of recoverable at law such price or charge, shall be a debt from the consumer or user to vendor until paid, and shall be in the same manner as other debts.

SECTION XIII: Returns and Remittances-Discounts. Returns and remittances of the tax herein levied and collected shall be made to the Tax Collector at the time, and in the manner, form, and 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 XIV: Tax Collector Defined-Other Definitions. The term "Tax Collector" as used herein means the Department of Oklahoma County government or the official agency of the State duly designated according to law or contract authorized by law to administer the collection of the tax herein levied. It is hereby declared to be the intent of the Board of County Commissioners of Oklahoma County, Oklahoma, to enter into a contract with the Oklahoma Tax Commission whereby said Commission is designated to have the authority to assess, collect, and enforce the sales tax herein provided, and any penalties or interest thereon, levied by Oklahoma County, Oklahoma and to permit the same to Oklahoma County, Oklahoma and said commission shall have the power of enforcement of the sales tax, and any penalties or interests that are vested in Oklahoma County, Oklahoma. The definitions of words, terms and phrases contained in the Oklahoma Sales Tax Code, Title 68, Oklahoma Statutes 2021, Section 1352, as amended, are hereby adopted by reference and made part of this Resolution.

SECTION XV: Erroneous Payments-Claim 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 2021, 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 XVI: 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 2021, Section 241, as amended.

SECTION XVII: Records 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 provisions of Title 68, Oklahoma Statutes 2021, 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 XVIII: Amendments. The people of Oklahoma County, Oklahoma, by their approval of this Resolution at the election herein above provided, hereby authorize the Board of County Commissioners by Resolutions 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 the efficiency and fairness, except that the rate of the tax herein provided shall not be changed without approval of the qualified electors of Oklahoma County, Oklahoma as provided by law.

SECTION XIX: Provision Cumulative. The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of Oklahoma County, Oklahoma.

SECTION XX: Severability. The provisions of this Resolution are severable, and if any part of provision hereof shall be adjudged invalid by any court of competent jurisdiction, such adjudication shall not affect or impair any of the remaining parts or provisions hereof.

SECTION XXI: State Law Application. It is hereby declared the intent of the Board of County Commissioners of Oklahoma County, Oklahoma, that any deletion, modification, or addition to the Oklahoma Sales Tax Code that may pertain to those transfers which are now covered but may later become exempt, or are now exempt but may become taxable transfers, that this Resolution shall be modified accordingly, and that the Oklahoma Sales Tax Code in the form and in the manner which it may be from time to time modified and amended by the Oklahoma Legislature shall be applied to this Resolution of the Board of County Commissioners of Oklahoma County, Oklahoma, and those transfers therein from time made exempt or taxable shall be so exempt or taxable for the purpose of this Resolution.

SECTION XXII: Proposition. The Chairman of said Board of County Commissioners be and is hereby authorized and directed to call a special election to be held in said County on the 3rd day of November, 2026, for the purpose of submitting to the registered, qualified voters thereof the following proposition:

PROPOSITION FOR A SALES TAX INCREASE IN OKLAHOMA COUNTY

Shall Oklahoma County be authorized to levy and assess a new four-tenths of one percent (0.40%) sales tax? This sales tax will apply to all sales taxable under the sales tax laws of the State. This sales tax will be in addition to existing state and local sales taxes. This sales tax will be used to operate, maintain, construct, renovate, finance, equip, and pay staff of county detention, diversion, and mental health facilities and programs. This sales tax will be for a period of twenty-five (25)

years. This sales tax will start on April 1, 2027, and will end on March 31, 2052. A “yes” vote will increase sales taxes in Oklahoma County by 0.40%. A "yes" vote will not decrease taxes in Oklahoma County. This sales tax will only be used for the purposes described by this Proposition.

☐ YES - FOR THE ABOVE PROPOSITION

☐ NO - AGAINST THE ABOVE PROPOSITION

A copy of the proposition language to appear on the ballot is attached hereto as Exhibit “A”.

Section XXIII: Proclamation and Notice. Such call for said election shall be by Proclamation and Notice of Special Election attached hereto and approved hereby to be signed by the Chairman of the Board of County Commissioners and attested by the County Clerk, setting forth the Proposition to be voted upon and the hours of opening and closing the polls. The ballots shall set forth the Proposition to be voted upon substantially as set out in Section XXII hereof; and that the returns of said election shall be made to and canvassed by the Oklahoma County Election Board.

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APPROVED AND ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF
OKLAHOMA COUNTY, OKLAHOMA TO BE EFFECTIVE AUGUST 12, 2026.

SIGNED THIS 12TH DAY OF AUGUST, 2026.

Brian Maughan, Chairman

Jason Lowe, Vice-Chairman

Paul Foster, Interim Commissioner

ATTEST:

County Clerk

(SEAL)

APPROVED AS TO FORM AND LEGALITY:

Assistant District Attorney

EXHIBIT “A”

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- ☐ YES - FOR THE ABOVE PROPOSITION
- ☐ NO - AGAINST THE ABOVE PROPOSITION