

THE BOARD OF COUNTY COMMISSIONERS OF MUSKOGEE COUNTY, OKLAHOMA,  
MET IN REGULAR SESSION AT THE OFFICE OF THE BOARD OF COUNTY  
COMMISSIONERS, 400 W. BROADWAY ST., MUSKOGEE, OKLAHOMA, ON THE 15TH  
DAY OF OCTOBER, 2024, AT 9:00 O'CLOCK A.M.

PRESENT: *Kenny Payne, Ken Duke, & Keith Hyslop*

ABSENT: *NONE*

Notice of the schedule of regular meetings of the Board of County Commissioners for calendar year 2024 having been filed with the County Clerk of Muskogee County, Oklahoma, on or before December 15, 2023 and public notice and agenda having been posted in prominent public view on the first floor bulletin board at the Office of the Board of County Commissioners, 400 W. Broadway St., Muskogee, Oklahoma, twenty-four (24) hours prior to this meeting, excluding Saturdays, Sundays and legal holidays, all in compliance with the Oklahoma Open Meeting Act.

**(OTHER PROCEEDINGS)**

Chairman *Duke* introduced a Resolution which was read in full by the Clerk and upon motion by Commissioner *P*, seconded by Commissioner *H*, was adopted by the following vote:

AYE: *All*

NAY: *NONE*

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

2025 COUNTYWIDE PUBLIC SAFETY SALES TAX RESOLUTION

**A RESOLUTION AUTHORIZING AND DIRECTING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN MUSKOGEE COUNTY, OKLAHOMA, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED VOTERS OF SAID COUNTY THE QUESTION OF LEVYING AND COLLECTING AN EIGHT HUNDRED FORTY NINE THOUSANDTHS OF ONE PERCENT (.849%) SALES TAX TO BE ADMINISTERED BY MUSKOGEE COUNTY PUBLIC SAFETY AUTHORITY TO PROVIDE FUNDS FOR THE PURPOSE OF THE ACQUISITION OF SITES AND THE CONSTRUCTION, ERECTING, FURNISHING, EQUIPPING, OPERATING, MAINTAINING, REMODELING AND REPAIRING OF PUBLIC SAFETY BUILDINGS AND FACILITIES AND OPERATING PUBLIC SAFETY PROGRAMS, OPERATIONS AND PURPOSES, INCLUDING POLICE, FIRE, EMERGENCY MANAGEMENT, 911, SHERIFF, AMBULANCE AND OTHER PUBLIC SAFETY PROGRAMS, OPERATIONS AND PURPOSES AND/OR TO BE APPLIED OR PLEDGED TOWARD THE PAYMENT OF PRINCIPAL AND INTEREST ON ANY INDEBTEDNESS, INCLUDING REFUNDING INDEBTEDNESS, INCURRED BY OR ON BEHALF OF MUSKOGEE COUNTY FOR SUCH PURPOSE; PROVIDING FOR REDUCTION OF SUCH SALES TAX TO ONE-HALF OF ONE PERCENT (.50%); PROVIDING BALLOT TITLE; PROVIDING FOR NOTICE TO MUSKOGEE COUNTY ELECTION BOARD, POLLING PLACES AND CONDUCT OF SUCH ELECTION; AND PROVIDING FOR COMMENCEMENT AND DURATION OF SUCH SALES TAX.**

**WHEREAS**, it is deemed necessary and advisable by the Board of County Commissioners of Muskogee County, Oklahoma, in order to promote the safety, security and the general well being of the people of Muskogee County, to provide funds for the purpose of the acquisition of sites and the construction, erecting, furnishing, equipping, operating, maintaining, remodeling and repairing of public safety buildings and facilities and operating public safety programs, operations and purposes, including police, fire, emergency management, 911, sheriff, ambulance and other public safety programs, operations and purposes; and

**WHEREAS**, there are no funds in the treasury for such purpose and power is granted said County by Title 68, Oklahoma Statutes 2021, Section 1370, as amended, to levy and collect such tax to provide funds for such purpose providing the same be authorized by a majority of the registered voters thereof voting at an election duly held for such purpose.

**BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MUSKOGEE COUNTY, OKLAHOMA:**

**Section 1.** There is hereby called a special election in Muskogee County to be held on the 14th day of January, 2025, for the purpose of submitting to the registered voters thereof the following proposition:

**PROPOSITION 1**

**"Shall the County of Muskogee, Oklahoma, by its Board of County Commissioners, levy and collect a .849 of one percent sales tax to be administered by the Muskogee County Public Safety Authority for the purpose of the acquisition of sites and the construction, erecting, furnishing, equipping, operating, maintaining, remodeling and repairing of public safety buildings and facilities and operating public safety programs, operations and purposes, including police, fire, emergency management, 911, sheriff, ambulance and other public safety programs, operations and purposes, and/or to be applied or pledged toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of Muskogee County for such purpose, such sales tax to commence April 1, 2025, and continuing thereafter and reducing to .50 of one percent on the date of payment or provision for payment of all indebtedness, including refunding indebtedness, incurred by or on behalf of Muskogee County for such purpose?"**

**Section 2.** The ballot setting forth the above proposition shall also contain in connection with the said proposition the following words:

**FOR**

The Above Proposition

**AGAINST**

The Above Proposition

Only the registered, qualified voters of Muskogee County, Oklahoma, may vote upon the proposition as above set forth.

The polls shall be opened at 7:00 o'clock A.M. and shall remain open continuously until and be closed at 7:00 o'clock P.M.

The number and location of the polling places for said election shall be the same or the regular precinct polling places as designated for statewide and county elections by the Muskogee County Election Board. Such election shall be conducted by those officers designated by the Muskogee County Election Board, which officers shall also act as counters and certify the election results as required by law.

**Section 3.** The County Clerk of Muskogee County is hereby directed to transmit a copy of this Resolution to the Secretary of the Muskogee County Election Board immediately upon approval hereof by the Board of County Commissioners of Muskogee County, Oklahoma.



**Section 4.** Subject to approval of a majority of the registered voters of Muskogee County voting thereon as herein provided, there is hereby levied in addition to all other taxes in effect in Muskogee County, Oklahoma, a sales tax of Eight Hundred Forty Nine Thousandths of one percent (.849%) upon the gross proceeds or gross receipts derived from all sales or services in Muskogee County upon which a consumers sales tax is levied by the State of Oklahoma for the purpose set forth in Section 7 hereof. Such rate of tax shall be reduced to one half of one percent (.50%) as provided in Section 5 hereof.

**Section 5.** The tax herein levied shall be and remain in effect for a period commencing April 1, 2025, and continuing thereafter and reducing to one-half of one percent (.50%) on the date when all indebtedness, including refunding indebtedness, incurred by or on behalf of Muskogee County for the purpose herein set forth is paid or provision satisfactory for such payment has been made as provided in any bond indenture or other document authorizing the issuance of any such indebtedness. Upon reduction of the sales tax to one-half percent (.50%), the purpose of the sales tax will be as follows:

A. Thirty five hundredths of one percent (.35%) will be transferred to the Muskogee County Emergency Medical Service District, as authorized by Title 68, Oklahoma Statutes 2021, Section 1370.10 as amended, to be used for the purposes for which this sales tax was levied;

B. Fifteen hundredths of one percent (.15%) will be transferred to the Muskogee County Public Safety Authority, a public trust to be create pursuant to Title 60, Oklahoma Statutes 2021, Section 176-180.3 et. seq. (hereafter the "Muskogee County Public Safety Authority"), and will be used for the purpose of operating, maintaining, equipping, furnishing, remodeling, and repairing the facilities funded by this sales tax and for the funding of any new buildings, facilities, equipment, operations, or programs as requested by any public safety agency operating in Muskogee County, as determined by the Muskogee County Public Safety Authority.

**Section 6.** All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code are, for the purpose of this Resolution, hereby ratified, confirmed and adopted in lieu of any requirement for an additional County permit for the same purpose.

**Section 7.** It is hereby declared to be the purpose of this Resolution to provide revenue to be administered by the Muskogee County Public Safety Authority to provide funds for the purpose of the acquisition of sites and the construction, erecting, furnishing, equipping, operating, maintaining, remodeling and repairing of public safety buildings and facilities and operating public safety programs, operations and purposes, including police, fire, emergency management, 911, sheriff, ambulance and other public safety programs, operations and purposes; and/or to be applied or pledged toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of Muskogee County for such purpose including the following projects:

|   |              |
|---|--------------|
| Muskogee Fire Department                                    |              |
| Design and construct, furnish and equip York Street Station | \$2,460,120  |
| Acquire four fire engines                                   | 2,400,000    |
| Remodel Station 6 & 7                                       | 400,000      |
| Various equipment   | 200,000      |
| Muskogee Police Department                                  |              |
| Design and construct, furnish and equip new Police Station  | \$11,700,000 |
| Acquire vehicles and equipment                              | 4,355,000    |
| Acquire radios and equipment                                | 760,000      |
| Acquire taser   | 250,000      |
| City of Muskogee Emergency Management                       |              |
| Design and construct, furnish and equip office space        | \$390,000    |
| Acquire radios and equipment                                | 50,000       |
| EMS   |              |
| Design and construct, furnish and equip Central Station     | \$10,140,000 |
| Acquire vehicles and equipment                              | 6,000,000    |
| Acquire radios and equipment                                | 739,200      |
| 911 Center  |              |
| Design and construct Dispatch floor and support             | \$780,000    |
| Acquire radios and equipment                                | 1,500,000    |
| Acquire furnishings including chairs, desks and monitors    | 100,000      |
| Sheriff Office  |              |
| Design and construct office space                           | \$1,560,000  |
| Acquire vehicles and equipment                              | 1,005,000    |
| Acquired Tasers   | \$250,000    |
| Acquire radios and equipment                                | 364,000      |
| Muskogee County Emergency Management                        |              |
| Design and construct office space                           | \$390,000    |
| Acquire radios and equipment                                | 50,000       |
| Fort Gibson   |              |
| Design and Construct Public Safety Building                 | \$4,000,000  |
| Warner  |              |
| Design and Construct Public Safety Building                 | \$4,000,000  |
| Haskell   |              |
| Design and Construct Public Safety Building                 | \$4,000,000  |

|  |           |
|--|-----------|
| County Fire and Law Enforcement Radios and equipment |           |
| Tax Board  | \$360,000 |
| Fort Gibson Police Department                        | 200,000   |
| Warner Police Department                             | 80,000    |
| Haskell Police Department                            | 68,000    |
| Webbers Falls Police Department                      | 52,000    |
| Porum Police Department                              | 56,000    |

While the cost estimates above are believed to be accurate, it must be recognized that the exact cost of each project may vary from the estimate shown. It is the intention of the Board of County Commissioners of Muskogee County, Oklahoma, that all projects shall be completed as funds are made available. If the Board of County Commissioners of Muskogee County, Oklahoma, determines that all of the projects listed above will be completed with existing and projected funds and that excess funds will be available for additional projects, such excess funds shall be expended for public safety purposes as determined by the Muskogee County Public Safety Authority, an Oklahoma public trust. In addition, such public trust shall approve any deletion or addition of projects from those listed above and any major change in scope of any such project following a public hearing by such public trust.

**Section 8.** There is hereby specifically exempted from the sales tax levied by this Resolution all items that are exempt from the State sales tax under the Oklahoma Sales Tax Code.

**Section 9.** 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.** Such sales taxes 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 11.** 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 a part of this Resolution.

**Section 12.** 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 law or contract authorized by law to administer the collection of the tax herein levied.

**Section 13.** 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 14.** (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) The bracket system for the collection of the sales tax provided for herein by the Tax Collector shall be as the same is hereafter adopted by the agreement of the Board of County Commissioners of



Muskogee County, Oklahoma, and the Tax Collector, in the collection of both the sales tax provided for herein and the State sales tax.

**Section 15.** (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 any 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 charges, shall be debt from the consumer or user to 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 refuses to collect the full amount of the tax levied by this Resolution, or willfully or intentionally fails, neglects or refuses to comply with the provisions hereof or remits or rebates to a consumer or user, either directly or indirectly, and by whatsoever means, all or any part of the tax herein levied, or makes in any form of advertising, verbally or otherwise, any statement which infers that he is absorbing the tax, or paying the tax for the consumer or user by an adjustment of prices or at a price including the tax, or in any manner whatsoever, shall be deemed guilty of an offense, and upon conviction thereof shall be fined not more than One Hundred Dollars (\$100.00), plus costs, and upon conviction for a second or other subsequent offense shall be fined not more than Five Hundred Dollars (\$500.00), plus costs, 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 Muskogee County, Oklahoma, and, as trustee, the collecting vendor shall have a fiduciary duty to Muskogee County, 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 16.** 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 the Oklahoma Sales Tax Code for collection of State sales tax.

**Section 17.** The provisions of Title 68, Oklahoma Statutes 2021, Section 217, as amended, and of Title 68, Oklahoma Statutes 2021, Sections 1350 et seq., as amended, are hereby adopted by reference and made a part of this Resolution, and interest and penalties at the rates and in 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. In addition, if such delinquency continues for a period of five (5) days the taxpayer shall forfeit his claim to any discount allowed under this Resolution.

**Section 18.** The interest or penalty or any portion thereof accruing by reason of a taxpayer's failure to pay the sales tax herein levied may be waived or remitted in the same manner as provided for such 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 such Section 220 are hereby adopted by reference and made a part of this Resolution.

**Section 19.** Refund of erroneous payment of the sales tax herein levied may be made to any taxpayer making such erroneous payment in the same manner and procedure, 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 such Section 227 are hereby adopted by reference and made a part of this Resolution.

**Section 20.** 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 and fraudulent report for the purpose for avoiding or escaping payment for 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 21.** 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, of the Oklahoma Sales Tax Code, and each subsection thereof is hereby adopted by reference and made fully effective and applicable to administration of this sales tax as if here set forth in full.

**Section 22.** The people of Muskogee County, Oklahoma, by their approval of this Resolution at the election hereinabove provided, hereby authorize the Board of County Commissioners of Muskogee County, Oklahoma, 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 efficiency and fairness except that neither the rate of the tax herein provided, nor the term, nor the purpose of the tax herein provided, shall be changed without approval of the qualified electors of the County as provided by law.

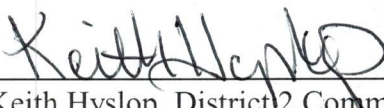
**Section 23.** The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of County Resolutions.

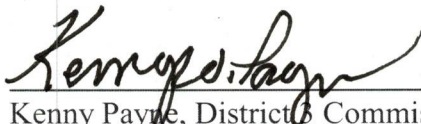


**Section 24.** The provisions hereof are hereby declared to be severable, and if any section, subsection, paragraph, sentence or clause of this Resolution is for any reason held invalid or inoperative by any Court of competent jurisdiction such decision shall not affect any other section, subsection, paragraph, sentence or clause hereof.

**PASSED AND APPROVED** this 15th day of October, 2024.

  
\_\_\_\_\_  
Ken Doke, Chairman  
Board of County Commissioners

  
\_\_\_\_\_  
Keith Hyslop, District 2 Commissioner  
Board of County Commissioners

  
\_\_\_\_\_  
Kenny Payne, District 6 Commissioner  
Board of County Commissioners

ATTEST:

  
\_\_\_\_\_  
Polly Irving, County Clerk  
(SEAL)



AGENDA ITEM

CONSIDER AND VOTE TO APPROVE A RESOLUTION AUTHORIZING AND DIRECTING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN MUSKOGEE COUNTY, OKLAHOMA, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED VOTERS OF SAID COUNTY THE QUESTION OF LEVYING AND COLLECTING A EIGHT HUNDRED FORTY NINE THOUSANDTHS OF ONE PERCENT (.849%) SALES TAX TO BE ADMINISTERED BY MUSKOGEE COUNTY PUBLIC SAFETY AUTHORITY TO PROVIDE FUNDS FOR THE PURPOSE OF THE ACQUISITION OF SITES AND THE CONSTRUCTION, ERECTING, FURNISHING, EQUIPPING, OPERATING, MAINTAINING, REMODELING AND REPAIRING OF PUBLIC SAFETY BUILDINGS AND FACILITIES AND OPERATING PUBLIC SAFETY PROGRAMS, OPERATIONS AND PURPOSES, INCLUDING POLICE, FIRE, EMERGENCY MANAGEMENT, 911, SHERIFF, AMBULANCE AND OTHER PUBLIC SAFETY PROGRAMS, OPERATIONS AND PURPOSES AND/OR TO BE APPLIED OR PLEDGED TOWARD THE PAYMENT OF PRINCIPAL AND INTEREST ON ANY INDEBTEDNESS, INCLUDING REFUNDING INDEBTEDNESS, INCURRED BY OR ON BEHALF OF MUSKOGEE COUNTY FOR SUCH PURPOSE; PROVIDING FOR REDUCTION OF SUCH SALES TAX TO ONE-HALF OF ONE PERCENT (.50%); PROVIDING BALLOT TITLE; PROVIDING FOR NOTICE TO MUSKOGEE COUNTY ELECTION BOARD, POLLING PLACES AND CONDUCT OF SUCH ELECTION; AND PROVIDING FOR COMMENCEMENT AND DURATION OF SUCH SALES TAX.