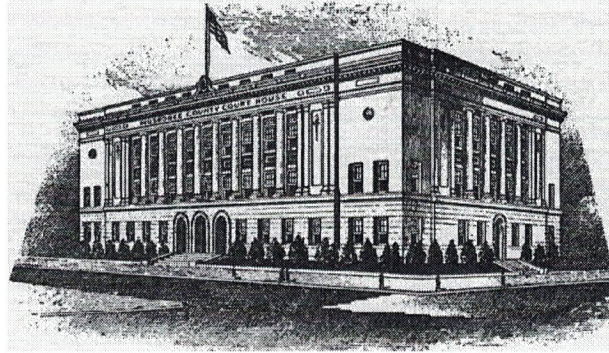


KEN DOKE
MUSKOGEE CO. DISTRICT 1

KEITH HYSLOP
MUSKOGEE CO. DISTRICT 2

KENNY PAYNE
MUSKOGEE CO. DISTRICT 3



POLLY IRVING
COUNTY CLERK



MELISSA LEE
BOCC Executive Assistant

MUSKOGEE BOARD OF COUNTY COMMISSIONERS

P.O. BOX 2307 MUSKOGEE, OK 74402-2307 * PHONE (918)682-9601 * FAX (918) 684-1697

Email: bocc@readymuskogee.org - Website: www.muskogee.okcounties.org

RESOLUTION NO. 2025-01

SUBJECT: County Use Tax

WHEREAS, on June 18, 2007, the Board of County Commissioners, pursuant to 68 OS § 144, adopted an excise tax on the storage, use, or other consumption of tangible personal property used, stored, or consume with the county, the proceeds of which may be used for any lawful purpose to support the county government as authorized by the Board of County Commissioners;

WHEREAS, the Board of County Commissioners desires to update the resolution adopting said tax to ensure the rate of taxation equals the then prevailing county sales tax rate.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MUSKOGEE COUNTY AS FOLLOWS:

SECTION 1. SHORT TITLE. This Resolution, including all amendment thereto, shall be known and may be cited as the "Muskogee County Use Tax Resolution."

SECTION 2. TAX RATE AND LEVY.

- A. There is hereby levied and there shall be paid by every person storing, using, or otherwise consuming within the County, tangible personal property purchased or brought into the County, an excise tax in amount equivalent to the then prevailing County sales tax rate on storage, use or other consumption in the County of such property at the rate of four percent of the purchase price of such property. Such tax shall be paid by every person storing, using, or otherwise consuming, within the County, tangible personal property purchased or brought into the County.
- B. The additional tax levied hereunder shall be paid at the time of importation or storage of the property within the County and shall be assessed to only property purchased outside the state; provided the tax levied herein shall not be levied against tangible personal property intended solely for use outside the County, which is stored in the County pending shipment outside the County or which is temporarily retained in the

County for the purpose of fabrication, repair, testing, alteration, maintenance, or other service. Any person liable for payment of the tax authorized herein may deduct from such tax any local or municipal sales tax previously paid on such goods or services; provided that the amount deducted shall not exceed the amount that would have been due under the taxes which would be levied by the County on the sale of goods or services.

SECTION 3. TAX ADDITIONAL TO ALL OTHER EXCISE TAXES. The excise tax levied pursuant to the provisions of this Resolution is in addition to any and all other excise taxes levied or assessed by the County of any other applicable taxing authority.

SECTION 4. PURPOSE. It is hereby declared to be the purpose of this Resolution to provide revenues for the general needs of the County as determined by the Board of County Commissioners. All revenues and proceeds derived from the tax levied by this Resolution, including any interest thereupon earned from the proceeds, shall be deposited and credited into a special fund of the County to known as the "Use Tax Fund (Fund # 1301)" for the payment of the purposes of this Resolution.

SECTION 5. SUBSISTING STATE PERMITS. All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to Oklahoma law are, for the purposes of this Resolution, hereby ratified and confirmed and adopted in lieu of any requirement for an additional County permit for the same purpose.

SECTION 6. ADMINISTRATION AND COLLECTION PROCEDURES. For purposes of administration and collection, the provisions of this Resolution shall apply to the excise tax assessed and levied by this Resolution, and the provisions of any and all other resolutions applicable to administration and collection procedures are incorporated herein by reference as if fully set out herein.

SECTION 7. PROVISIONS CUMULATIVE. The provisions of this Resolution shall be cumulative and in addition to any and all other taxing provisions of any city ordinances.

SECTION 8. AMENDMENT TO CHAPTER. The Board of County Commissioners is authorized, by resolution duly enacted, to make such administrative and technical changes or additions in the method of administration and enforcement of this Resolution as may be necessary or proper for efficiency and fairness.

SECTION 9. DURATION OF TAX. The excise tax levied and imposed by this Resolution shall remain in effect for an indefinite period commencing on July 1, 2007, and continuing until this Resolution is repealed or amended.

SECTION 10. IMPLEMENTATION. All departments, officers, and employees of the county government shall take all appropriate measures within their authority to implement this resolution. Nothing in this resolution shall be construed to impair or otherwise affect the authority granted by law to a county department or officer. This resolution shall be implemented consistent with applicable law and subject to the availability of appropriations. This resolution is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the county, its departments, officers, employees, or agents, or any other person.

SECTION 11. REPEALER. All other resolutions and parts of other resolutions inconsistent or conflicting with any part of this resolution are hereby repealed to the extent of such inconsistency or conflict.

SECTION 12. SEVERABILITY. If any provision, paragraph, word, section or article of this resolution is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, sections and chapters shall not be affected and shall continue in full force and effect.

SECTION 13. EFFECTIVE DATE. This resolution shall take effect immediately upon execution and shall remain in effect until amended or repealed.

PASSED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS OF MUSKOGEE COUNTY THIS 18th **DAY OF** Feb, 20 2025.



Ken Doke, Commissioner – District 1



Keith Hyslop, Commissioner – District 2



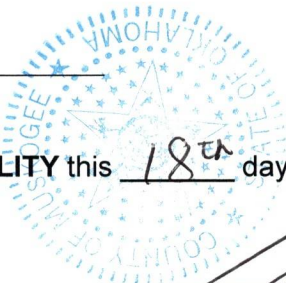
Kenny Payne, Commissioner – District 3

ATTEST:



Polly Irving, County Clerk

APPROVED AS TO FORM AND LEGALITY this 18th day of Feb, 20 25.





John Tyler Hammons, General Counsel

E-MAILED
2/20 7:38
Melissa