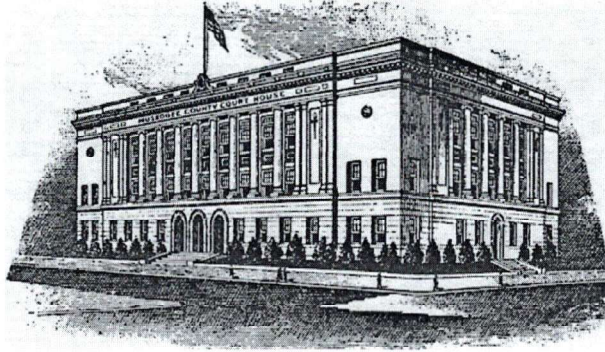


KEN DOKE
MUSKOGEE CO. DISTRICT 1

KEITH HYSLOP
MUSKOGEE CO. DISTRICT 2

KENNY PAYNE
MUSKOGEE CO. DISTRICT 3



POLLY IRVING
COUNTY CLERK



SHEILA SHAMBLIN
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.muskogeecountygov.com

RESOLUTION NO. 2024-02

SUBJECT: Use Tax Fund and Grant Accounting

WHEREAS, 19 OS § 339 charges the Board of County Commissioners with general financial supervision of county government finances;

WHEREAS, the county government has adopted a an excise tax on the storage, use, or other consumption of tangible personal property used, stored, or consume with the county as authorized by 68 OS § 1411, 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 county routinely applies for and receives various grants from other units of government and requires accounting procedures to ensure the safety of county funds so received.

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

SECTION 1. POLICY. The Board of County Commissioners does hereby expressly recognize the use of the Use Tax Fund (Fund # 1301) as the financing fund of reimbursement grants. The Board of County Commissioners finds the financing of reimbursement grants, without regard for the particular grant activity, to be a lawful use of Use Tax Fund revenues as being in aid of the general functions of the county government. Accordingly, the Use Tax Fund shall be the principal fund of the county government for the financing of reimbursement grants received by any and all departments, officers, and employees of the county government, whether accomplished by intrafund transfer or by interfund loan as is appropriate, without regard for the particular grant activity involved.

SECTION 2. 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 3. 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 4. 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 5. 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 _____ DAY OF _____, 20_____.



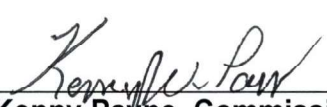
ATTEST:




Ken Doke, Commissioner – District 1



Keith Hyslop, Commissioner – District 2



Kenny Payne, Commissioner – District 3



Polly Irving, County Clerk

APPROVED AS TO FORM AND LEGALITY this 8 **day of** Jan
20 21.



John Tyler Hammons, General Counsel