

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 COMMITTEE SUBSTITUTE

4 FOR

HOUSE BILL NO. 1967

By: Newton

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7 COMMITTEE SUBSTITUTE

8 An Act relating to county sales tax; authorizing
9 county vote upon sales tax; designating funds for
10 emergency medical services; directing the board of
11 county commissioners to create limited purpose fund;
12 defining emergency medical services; providing for
13 codification; and providing an effective date.

14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

15 SECTION 1. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 1370.10 of Title 68, unless
17 there is created a duplication in numbering, reads as follows:

18 A. Notwithstanding the provisions of Section 1370 of Title 68
19 of the Oklahoma Statutes and in accordance with the provisions of
20 this act, any county of this state may levy a sales tax not to
21 exceed one percent (1%) upon the gross proceeds or gross receipts
22 derived from all sales or services in the county upon which a
23 consumer's sales tax is levied by the state, except as provided in
24 paragraph 8 of Section 1357 of Title 68 of the Oklahoma Statutes,
subject to the following conditions:

1 1. The proceeds of such sales tax shall be used solely for the
2 purpose of funding emergency medical services; and

3 2. Before a sales tax may be levied by the county, the
4 imposition of the tax shall first be approved by sixty percent (60%)
5 of the registered voters of the county voting thereon at a special
6 election called by resolution of the board of county commissioners.

7 B. The board of county commissioners shall create a limited-
8 purpose fund and deposit therein any revenue generated by any sales
9 tax levied pursuant to the provisions of subsection A of this
10 section. The fund shall be placed in an insured or collateralized
11 interest-bearing account, and the interest which accrues to the fund
12 shall be retained in the fund. Monies in the limited-purpose fund
13 shall be expended only as accumulated and only for the purpose
14 specifically described in paragraph 1 of subsection A of this
15 section.

16 C. As used in this section, "Emergency Medical Services" means
17 any emergency medical services system which provides for the
18 organization and appropriate designation of personnel, facilities,
19 and equipment for the effective and coordinated delivery of health
20 care services primarily under emergency conditions within the voting
21 county.

22 SECTION 2. This act shall become effective November 1, 2023.
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