1 ENGROSSED HOUSE BILL NO. 1967 By: Newton of the House 2 and 3 Jech of the Senate 4 5 6 7 An Act relating to county sales tax; authorizing county vote upon sales tax; designating funds for emergency medical services; directing the board of 8 county commissioners to create limited purpose fund; 9 defining emergency medical services; providing for codification; and providing an effective date. 10 11 12 1.3 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA: 14 SECTION 1. NEW LAW A new section of law to be codified 15 in the Oklahoma Statutes as Section 1370.10 of Title 68, unless 16 there is created a duplication in numbering, reads as follows: 17 A. Notwithstanding the provisions of Section 1370 of Title 68 18 of the Oklahoma Statutes and in accordance with the provisions of this act, any county of this state may levy a sales tax not to 19 20 exceed one percent (1%) upon the gross proceeds or gross receipts 21 derived from all sales in the county upon which a consumer's sales 22 tax is levied by the state, except as provided in paragraph 8 of

Section 1357 of Title 68 of the Oklahoma Statutes, subject to the

following conditions:

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- 1. The proceeds of such sales tax shall be used solely for the purpose of funding emergency medical services; and
- 2. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by fifty percent (50%) of the registered voters of the county voting thereon at a special election called by resolution of the board of county commissioners.
- B. The board of county commissioners shall create a limited-purpose fund and deposit therein any revenue generated by any sales tax levied pursuant to the provisions of subsection A of this section. The fund shall be placed in an insured or collateralized interest-bearing account, and the interest which accrues to the fund shall be retained in the fund. Monies in the limited-purpose fund shall be expended only as accumulated and only for the purpose specifically described in paragraph 1 of subsection A of this section.
- C. As used in this section, "Emergency Medical Services" means any emergency medical services system which provides for the organization and appropriate designation of personnel, facilities, and equipment for the effective and coordinated delivery of health care services primarily under emergency conditions within the voting county.
- D. A proposition otherwise authorized by the provisions of subsection A or subsection B of this section shall be placed before

| 1 | the voters of the applicable county at an election to be held on the |
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| 2 | same date as: |
| 3 | 1. Any regularly scheduled federal, state or county election |
| 4 | held in that county; |
| 5 | 2. A special election held in that county for a federal, state |
| 6 | or county office; or |
| 7 | 3. A special election held in that county for another county |
| 8 | proposition or a state question. |
| 9 | SECTION 2. This act shall become effective November 1, 2023. |
| 10 | Passed the House of Representatives the 23rd day of March, 2023. |
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| 12 | Presiding Officer of the House |
| 13 | of Representatives |
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| 15 | Passed the Senate the day of, 2023. |
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