THE BOARD OF COUNTY COMMISSIONERS OF TULSA COUNTY, OKLAHOMA, MET IN SPECIAL SESSION AT THE TULSA COUNTY ADMINISTRATION BUILDING, 500 SOUTH DENVER AVENUE, TULSA, OKLAHOMA, ON THE 29TH DAY OF JANUARY, 2014, AT 2:00 O'CLOCK P.M.

PRESENT:

ABSENT:

Notice of this special meeting of the Board of County Commissioners having been filed with the County Clerk of Tulsa County, Oklahoma, forty-eight (48) hours prior to such meeting, and public notice and agenda having been posted in prominent public view at the Tulsa County Administration Building, 500 South Denver Avenue, Tulsa, 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)

_____ introduced a Resolution which was read in full by the County Clerk and upon motion by _____, seconded by _____, was adopted by the following vote:

AYE:

NAY:

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

RESOLUTION

A RESOLUTION AUTHORIZING AND DIRECTING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN TULSA COUNTY, OKLAHOMA, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED VOTERS OF SAID COUNTY THE QUESTION OF LEVYING AND COLLECTING A TWENTY-SIX THOUSANDTHS OF ONE PERCENT (.026%) SALES TAX FOR THE PURPOSE OF ACQUIRING, CONSTRUCTING, FURNISHING, EQUIPPING, OPERATING, MAINTAINING, REMODELING AND REPAIRING AN EXPANSION OF THE DAVID L. MOSS CRIMINAL JUSTICE CENTER, 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 TULSA COUNTY FOR SUCH PURPOSE; PROVIDING BALLOT TITLE; PROVIDING FOR NOTICE TO TULSA 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 Tulsa County, Oklahoma, to acquire, construct, furnish, equip, operate, maintain, remodel and repair an expansion of the David L. Moss Criminal Justice Center; and

WHEREAS, there are no funds in the treasury for such purpose and power is granted said County by Title 68, Oklahoma Statutes 2011, Section 1370, as amended, to levy and collect a sales 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 TULSA COUNTY, OKLAHOMA:

Section 1. There is hereby called a special election in Tulsa County to be held on the 1st day of April, 2014, for the purpose of submitting to the registered voters thereof the following proposition:

Proposition

"**Shall the County of Tulsa, Oklahoma, by its Board of County Commissioners, levy and collect a twenty-six thousandths of one percent (.026%) sales tax for the purpose of acquiring, constructing, furnishing, equipping, operating, maintaining, remodeling and repairing an expansion of the David L. Moss Criminal Justice Center, 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 Tulsa County, Oklahoma for such purpose, such sales tax to commence on the first day of July, 2014, and continuing for a period of fifteen (15) years thereafter until July 1, 2029?"**

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 Tulsa 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 as the regular precinct polling places as designated for statewide and county elections by the Tulsa County Election Board. Such election shall be conducted by those officers designated by the Tulsa 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 Tulsa County is hereby directed to transmit a copy of this Resolution to the Secretary of the Tulsa County Election Board immediately upon approval hereof by the Board of County Commissioners of Tulsa County, Oklahoma.

Section 4. Subject to approval of a majority of the registered voters of Tulsa County voting thereon as herein provided, there is hereby levied in addition to all other taxes in effect in Tulsa County, Oklahoma, a sales tax of twenty-six thousandths of one percent (.026%) upon the gross proceeds or gross receipts derived from all sales or services in Tulsa County upon which a consumers sales tax is levied by the State of Oklahoma for the purpose set forth in Section 7 hereof.

Section 5. The tax herein levied shall be and remain in effect for a period of fifteen (15) years commencing on the first day July, 2014 and continuing thereafter until the first day of July, 2029.

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 for the purpose of acquiring, constructing, furnishing, equipping, operating, maintaining, remodeling and repairing an expansion of the David L. Moss Criminal Justice Center, 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 Tulsa County for such purpose.

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 2011, 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 Tulsa 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 Tulsa County, Oklahoma, and, as trustee, the collecting vendor shall have a fiduciary duty to Tulsa 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 2011, Section 217, as amended, and of Title 68, Oklahoma Statutes 2011, 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 2011, 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 2011, 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 2011, 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 2011, 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 Tulsa County, Oklahoma, by their approval of the proposition set forth in Section 1 of this Resolution at the election hereinabove provided, hereby authorize the Board of County Commissioners of Tulsa 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 29th day of January, 2014.

BOARD OF COUNTY COMMISSIONERS OF TULSA COUNTY, OKLAHOMA

_____

Ron Peters, Chairman
Board of County Commissioners

ATTEST:

_____

Pat Key, County Clerk
(SEAL)