

1 **SENATE FLOOR VERSION**

2 April 6, 2023

3 ENGROSSED HOUSE
4 BILL NO. 1967

By: Newton, Alonso-Sandoval,
and Cantrell of the House

5 and

6 Jech, Bullard, and Prieto
7 of the Senate

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

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

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

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

1 Section 1357 of Title 68 of the Oklahoma Statutes, subject to the
2 following conditions:

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

5 2. Before a sales tax may be levied by the county, the
6 imposition of the tax shall first be approved by fifty percent (50%)
7 of the registered voters of the county voting thereon at a special
8 election called by resolution of the board of county commissioners.

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

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

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1 D. A proposition otherwise authorized by the provisions of
2 subsection A or subsection B of this section shall be placed before
3 the voters of the applicable county at an election to be held on the
4 same date as:

5 1. Any regularly scheduled federal, state or county election
6 held in that county;

7 2. A special election held in that county for a federal, state
8 or county office; or

9 3. A special election held in that county for another county
10 proposition or a state question.

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

12 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT
13 April 6, 2023 - DO PASS

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