

Oklahoma Cities and Towns with Dedicated Public Safety Sales Tax

City	City Sales Tax Rate	Dedicated Public Safety Portion	Overall Sales Tax Rate	Terms of Public Safety Dedication
Del City	3.5%	.67% (partial, temporary)	8%	<p>“(1) Said additional excise tax levied pursuant to Sec. 20-20(C) of this article shall only be expended for the following purposes:</p> <p>(a) for capital improvements and capital outlay of the City of Del City, the Del City Municipal Services Authority and the Del City Economic Development Authority, including but not limited to, street, drainage, water and sewer line replacement, extension and design, police apparatus and vehicles, fire apparatus and vehicles, and public works equipment; this additional excise tax levied pursuant to Sec. 20-20(C) shall be for a limited-term of five (5) years, beginning at 12:00 a.m. January 1, 2008, and ending at 12:00 a.m. January 1, 2013;</p> <p>(c) thirty-three percent (33%) of said one-half percent (1/2%) to stabilize and restore staffing levels for fire department, police department, and street department;” (Del City Code Section 20-20)</p>
Edmond	3.25%	.375%	7.75%	<p>“The excise tax levied hereunder shall be expended for the following: Of the three-eighths of one percent (3/8 of 1%) two-eighths of one percent (2/8 of 1%) shall be expended for additional firefighting personnel and equipment for said personnel, additional firefighting and rescue equipment, competitive compensation and benefits for existing and retired fire personnel; the remaining one-eighth of one percent (1/8 of 1%) excise tax levied, shall be expended for additional commissioned police personnel and equipment for said personnel, additional equipment for law enforcement purposes, competitive compensation and benefits for existing and retired officers.</p> <p>Future funding for the Fire Department shall, at a minimum, be set at an amount equal to the projected revenues generated by the tax established by this Ordinance (2/8 of 1%), plus the baseline funding equal to 30% of the General Fund revenues. General Fund revenues are those which currently come from the following sources: taxes, licenses and permits, fines and forfeitures, charges for services, interest and miscellaneous revenues. Expenditures will not be charged against the public safety tax revenues until said 30% General Fund revenues have first been used or encumbered.</p> <p>Future funding for the Police Department shall, at a minimum, be set at an amount equal to the projected revenues generated by the tax established by this Ordinance (1/8 of 1%), plus the baseline funding equal to 36.8% of the General Fund revenues. General Fund revenues are those which currently come from the following sources: taxes, licenses and permits, fines and forfeitures, charges for services, interest and miscellaneous revenues. Expenditures will not be charged against the public safety tax revenues until said 36.8% General Fund revenues have first been used or encumbered.” (Edmond City Code Section 3.04.049)</p>
Lindsay	4%	1% (temporary)	9%	<p>“It is hereby declared to be the limited purpose of this division to provide revenues for funding emergency services including, but not limited to, ambulance services, police protection, and fire protection for the citizens of the city and for the payment of debt service in connection with any indebtedness related to said emergency services.” (Lindsay City Code Section 29-47)</p>
Muskogee	4%	up to .3%	9.15%	<p>“b. A portion of the 60 percent of the proceeds from the one-half of one percent shall be used to fund up to ten additional police officers;” (Muskogee City Code Section 74-23)</p>
Moore	3.50%	.50% (temporary)	8.25%	<p>“Purpose of additional one-half of one percent sales tax. It is hereby declared that the additional one-half of one percent sales tax levied by this ordinance shall be in addition to the other sales tax levied by said sales tax ordinance as may be hereafter amended from time to time, and the proceeds of such sales tax, or proceeds of borrowings by the city or a public trust of which the city is beneficiary payable from the sales tax, shall be expended on capital improvements, as determined by the city council, including, to the extent legal and practical, the following projects: Expenditures for public safety involving fire, police and emergency management, including, but not limited to the acquisition, construction, equipping and/or remodeling of facilities and the purchase of public safety vehicles.” (Moore City Code Section 7-306(b))</p>
Midwest City	3.3%	.75%	7.8%	<p>“(c) The additional excise tax levied pursuant to subsections (a) and (b) of this section shall be expended only for the following purposes:</p> <p>(1) <i>Fire department.</i> Future funding for the fire department shall be derived from three (3) sources:</p> <p>a. An amount equal to thirty-one percent (31%) of the projected revenues generated by the forty-five hundredths (.45) of one (1) percent sales tax established in Ordinance No. 2540 [subsection 40-39(a)];</p> <p>b. An amount equal to forty percent (40%) of the projected revenues generated by the three-tenths (.3) of one (1) percent sales tax established in subsection (b) of section 40-39 of the Midwest City Code; and</p> <p>c. Funding equal to existing budget levels based on a maximum of the fire department's 1993-94 percentage of the General Fund.</p> <p>However, for fiscal years 2004-05, 2005-06, 2006-07 and 2007-08 the funding for the fire department shall be set at an amount equal to thirty-one percent (31%) of the projected revenues generated by the tax established by Ordinance No. 2540 [subsection 40-39(a)]; plus forty percent (40%) of the projected revenues generated by the tax established in subparagraph (b) of section 40-39 of the Midwest City Code; plus six million dollars (\$6,000,000), the amount budgeted for the fire department for fiscal year 2003-04. Those three (3) funding sources and others, such as grants, donations or other sources, as applies to the fire department, will make up the funds available for the fire department's budget</p> <p>The fire department's existing budget levels based on the 1993-94 percentage of the General Fund may be unilaterally reduced so long as all other General Fund budgets are reduced by a proportional amount. The three (3) funding sources and any others, such as grants, donations or other sources, as applies to the fire department, will make up the funds available for the fire department's budget. If actual revenues do not meet the projected revenues, the percentages of actual revenues shall not be less than those percentages stated above. The Fire Department Fund will be established as a separate operating fund into which the thirty-one percent (31%) of the forty-five hundredths (.45) of one (1) percent sales tax established in Ordinance No. 2540 [subsection 40-39(a)] and forty percent (40%) of the three-tenths (.3) of one (1) percent sales tax established in subparagraph (b) of section 40-39 of the Midwest City Code will be deposited. Any fund balances remaining at the end of each fiscal year will be carried over from year to year. The Fire Department Fund shall be expended for, but not limited to, such fire department needs as the following (in no particular order) and any others approved by the city council:</p> <ul style="list-style-type: none"> • Suppression vehicles • Suppression equipment • Training equipment • Inspection vehicles • Inspection equipment

				<ul style="list-style-type: none"> • Computer and communications equipment • Facility improvements • Salaries, benefits and all other related costs <p>(2) <i>Police department.</i> Future funding for the police department shall be derived from three (3) sources:</p> <p>a. An amount equal to thirty-one percent (31%) of the projected revenues generated by the forty-five hundredths (.45) of one (1) percent sales tax established in Ordinance No. 2540 [subsection 40-39(a)];</p> <p>b. An amount equal to sixty percent (60%) of the projected revenues generated by the three-tenths (.3) of one (1) percent sales tax established in subsection (b) of section 40-39 of the Midwest City Code; and</p> <p>c. Funding equal to existing budget levels based on a maximum of the police department's 1993-94 percentage of the General Fund.</p> <p>However, for fiscal years 2004-05, 2005-06, 2006-07 and 2007-08 the funding for the police department shall be set at an amount equal to thirty-one percent (31%) of the projected revenues generated by the tax established by Ordinance No. 2540 [subsection 40-39(a)]; plus sixty percent (60%) of the projected revenues generated by the tax established in subsection (b) of section 40-39 of the Midwest City Code; plus seven million four hundred twenty thousand dollars (\$7,420,000), the amount budgeted for the police department for fiscal year 2003-04. Those three (3) funding sources and others, such as grants, donations or other sources, as applies to the police department, will make up the funds available for the police department's budget.</p> <p>The police department's existing budget levels based on the 1993-94 percentage of the General Fund may be unilaterally reduced so long as all other General Fund budgets are reduced by a proportional amount. The three (3) funding sources and any others, such as grants, donations or other sources, as applies to the police department, will make up the funds available for the police department's budget. If actual revenues do not meet the projected revenues, the percentages of actual revenues shall not be less than those percentages stated above. The Police Department Fund will be established as a separate operating fund into which the thirty-one percent (31%) of the forty-five hundredths (.45) of one (1) percent sales tax established in Ordinance No. 2540 [subsection 40-39(a)] and sixty percent (60%) of the three-tenths (.3) of one (1) percent sales tax established in subsection (b) of section 40-39 of the Midwest City Code will be deposited. Any fund balances remaining at the end of each fiscal year will be carried over from year to year. The Police Department Fund shall be expended for, but not limited to, such police department needs as the following (in no particular order) and any others approved by the city council:</p> <ul style="list-style-type: none"> • Patrol vehicles • Unmarked vehicles • Patrol support equipment • SWAT team equipment • Facility improvements • Crime lab equipment • Training • Salaries, benefits and all other related costs <p>(3) <i>Emergency operations.</i> The Emergency Operations Fund will be established as a separate operating fund for use in the police department, fire department, emergency operations center and civil defense. Nine percent (9%) of the revenue from the additional forty-five hundredths (.45) of one (1) percent excise tax established by Ord. No. 2540 [subsection 40-39(a)] will be deposited into this fund. Any fund balances remaining at the end of each fiscal year will be carried over from year to year. The Emergency Operations Fund will be used for the following projects (in no particular order) and any others approved by the city council:</p> <p>Vehicles Computer and communications equipment Facility improvements Salaries, benefits and all other related Costs</p> <p>(4) <i>General Fund.</i> Twenty-nine percent (29%) of the additional forty-five hundredths (.45) of one (1) percent excise tax established by Ord. No. 2540 [subsection 40-39(a)] will be deposited into the General Fund. In addition to the present funding, the General Fund will receive supplemental funding of twenty-nine percent (29%) of the revenue from the additional forty-five hundredths (.45) of one (1) percent excise tax established by Ord. No. 2540 [subsection 40-39(a)]. These funding sources and any others, such as grants, donations or other sources, will make up the funds available for the General Fund. Any fund balances remaining at the end of each fiscal year will be carried over from year to year. The General Fund shall be expended for, but not limited to, such needs as the following (in no particular order) and any others approved by the city council:</p> <ul style="list-style-type: none"> • 19 pickup trucks • 1 utility bucket truck • 3 backhoes • 5 midsize automobiles • Right-of-way mowing tractors • 1 trackhoe excavator • 1 boiler for the Community Center • 4 sand spreaders and other ice and snow removal equipment • Additional collection window at City Hall • Salaries, benefits and all other related costs for General Fund City Departments" <p>(Midwest City Code Section 40-39)</p>
Oklahoma City	3.875%	.75%	8.375%	<p>(a) In addition to and cumulative of the excise tax of two percent levied upon gross proceeds or gross receipts derived from all sales taxable under Section 52-20 of the City Sales Tax Code, an excise tax in the additional amount of 3/4 percent is hereby levied upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this State, including but not limited to the specific taxable sales and service transactions enumerated in Paragraphs (1) through (11) of Subsection (a) of Section 52-20.</p> <p>(b) The additional excise tax levied pursuant to Section 52-21(a) of this article shall be expended only for the following purposes:</p> <p>(1) one-half of said tax shall be expended only for the purposes of providing police services, facilities or equipment, commencing with:</p> <p>a. the funding of a minimum additional 200 fully equipped police officers for the Police Department;</p> <p>b. the funding of purchase, maintenance and operation costs for 192 fully equipped new police cars;</p>

				<ul style="list-style-type: none"> c. the funding of purchase, maintenance and operation costs for 80 additional vehicles to complete implementation of the "Take-Home-Car-Program" for the Oklahoma City uniformed police force; d. the funding of purchase, maintenance and operation costs to replace the police motorcycle fleet; e. the funding of purchase, maintenance and operation for a new police mobile command post; f. the purchase of new equipment for the Oklahoma City Police Department, including but not limited to radios, a report recording system, microfilming equipment, mobile data terminals, a digital mug-shot system, personal computers, a public safety enhancement system, a pneumatic target turning system, a firearms training system, audiovisual equipment, audio recording equipment, a fume hood, a gas chromatograph, and blood analysis testing equipment; g. the funding of improvements to Oklahoma City Police Department buildings and facilities, including but not limited to redesign of the heating and air conditioning unit in the Oklahoma City Police Department headquarters building, refurbishing the police training center, paving the road leading to the police firearms range, construction of a heliport on the roof of the Oklahoma City police headquarters, and jail building renovation; h. the funding of other projects which provide police services, facilities or equipment. <p>(2) one-half of said tax shall be expended only for the purposes of providing firefighting and fire rescue services, facilities or equipment, commencing with:</p> <ul style="list-style-type: none"> a. construction and equipping a new fire station in the vicinity of Southwest 15th Street and Mustang Road, Oklahoma City; b. construction and equipping a new fire station in the vicinity of Northwest 93rd Street and Council Road, Oklahoma City; c. construction and equipping of a new fire station in the vicinity of Southwest 134th Street and South May, Oklahoma City; d. construction and equipping of a new fire station in the vicinity of Southeast 104th Street and Peebly Road, Oklahoma City; e. construction and equipping of a new fire station in the vicinity of Northwest 164th Street and North Pennsylvania Avenue, Oklahoma City; f. replacement of vehicles used by the Oklahoma City Fire Department; g. purchase of maintenance of firefighting tools and equipment; h. the funding of a minimum additional 200 fully equipped firefighters for the Oklahoma City Fire Department; and i. the funding of other projects which provide firefighting or fire rescue services, facilities or equipment. <p>(Oklahoma City Code Section 52-21)</p>
Norman	3.5%	.50% (temporary)	8.25%	<p>From June 2009 City Manager Letter: In response to voter approval of a temporary (7-year), dedicated public safety sales tax, the City initiated several actions during fiscal year 2008-2009. Land was purchased for a new fire station and negotiations are underway for purchase of land for a second fire station approved within the public safety sales tax. Architectural design was begun for the first of these fire stations, to be constructed in northwest Norman. The first 12 of the approved 41 police officer positions were hired, and related vehicles and support equipment for the positions was added. A Citizen's Public Safety Oversight Committee was appointed, and a Community Oriented Policing (COP) Program was adopted by the City Council. The COP Program will expand the crime prevention community partnerships and problem solving activities of the Norman Police Department and will seek to change the law enforcement culture of the City over time.</p> <p>From May 13, 2008 Norman Transcript Article: Norman voters gave a resounding approval to public safety at Tuesday's election, approving a dedicated half-cent, seven-year sales tax that will add 41 police officers and 30 firefighters, equip and train them and build two new fire stations on the northwest and southeast sides of Norman.</p>
Yukon	4%	.75%	8.85%	<p>"(d) Purpose of revenues. The excise tax levied hereunder shall be expended for the following: Of the three-fourths of one percent, 30 percent shall be expended providing competitive compensation and benefits for fire personnel, additional firefighting personnel, subject to collective bargaining agreement with the City of Yukon, and firefighting related equipment; 36 percent of the excise tax levied shall be expended providing competitive compensation and benefits for police personnel, additional commissioned police personnel, subject to collective bargaining agreement with the City of Yukon, and police related equipment; the remaining 33 percent shall be expended providing competitive compensation and benefits for all other full-time employees of the city, additional full-time employees and equipment.</p> <p>Future funding for the fire department shall, at a minimum, be set at an amount equal to the projected revenues generated by the tax established by this section, plus funding from the general fund revenues. General fund revenues are those which currently come from the following sources: taxes, licenses and permits, fines and forfeitures, charges for services, interest and miscellaneous revenues. Expenditures will not be charged against the public employees tax revenues until said general fund revenues budgeted for the fire department have first been used or encumbered.</p> <p>Future funding for the police department shall, at a minimum, be set at an amount equal to the projected revenues generated by the tax established by this section, plus funding from the general fund revenues. General fund revenues are those which currently come from the following sources: taxes, licenses and permits, fines and forfeitures, charges for services, interest and miscellaneous revenues. Expenditures will not be charged against the public employees tax revenues until said general fund revenues budgeted for the police department have first been used or encumbered.</p> <p>Future funding to provide competitive compensation and benefits for all other full-time employees, additional full-time employees and equipment shall, at a minimum, be set at an amount equal to the projected revenues generated by the tax established by this section, plus funding from the general fund revenues. General fund revenues are those which currently come from the following sources: taxes, licenses and permits, fines and forfeitures, charges for services, interest and miscellaneous revenues. Expenditures will not be charged against the public employees tax revenues until said general fund revenues budgeted for all other personnel have first been used or encumbered.</p> <p>Purchase of firefighting related and police related equipment shall be limited to expenditure of funds held in the limited purpose tax fund provided for herein which exceed an amount equal to one-half of the revenue generated by the tax established by this section for each of those departments from the previous fiscal year. Determination of the amount and type of equipment purchased shall be made by the city manager, and such purchases shall be for the benefit and in the proportion for each department set forth above. Equipment shall include, but not be limited to, items necessary or convenient for the efficient operation of the designated department and equipment, facilities or memberships which promote physical fitness of department members.</p> <p>Purchase of all other equipment shall be limited to expenditure of funds held in the limited purpose tax fund provided for herein which exceed an amount equal to one-fourth of the revenue generated by the tax established by this section for all other purposes from the previous fiscal year. Determination of the amount and type of equipment purchased shall be made by the city manager. Equipment shall include, but not be limited to, items necessary or convenient for the efficient operation of the city and equipment, facilities or memberships which promote physical fitness of employees." (Yukon City Code Section 106-47)</p>
Average	3.66%	.62%	8%	