



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: AUGUST 12, 2009

NUMBER: 09-21

SUBJECT: THIRD REIMBURSEMENT ADDITIONAL CLARIFICATION

Dear County Treasurer:

Please refer to our Bulletin 09-20, dated August 4, 2009, which was an enclosure to payment of the third reimbursement amount to common schools for exempt manufacturing facilities located in your county.

With that Bulletin, you were furnished a one-page summary, entitled "Prohibited Uses of ARRA (Stimulus) Money from the ARRA Act".

We have been asked, by the Office of the State Auditor and Inspector, to emphasize to you that neither counties nor schools may place any moneys from the third reimbursement to common schools (which are ARRA money) into any sinking or building fund. Please share this advice with the school district treasurers of your county.

Please direct any questions to Greg Hodges at the State Auditor and Inspector's Office, (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb