



By: Leia Moore

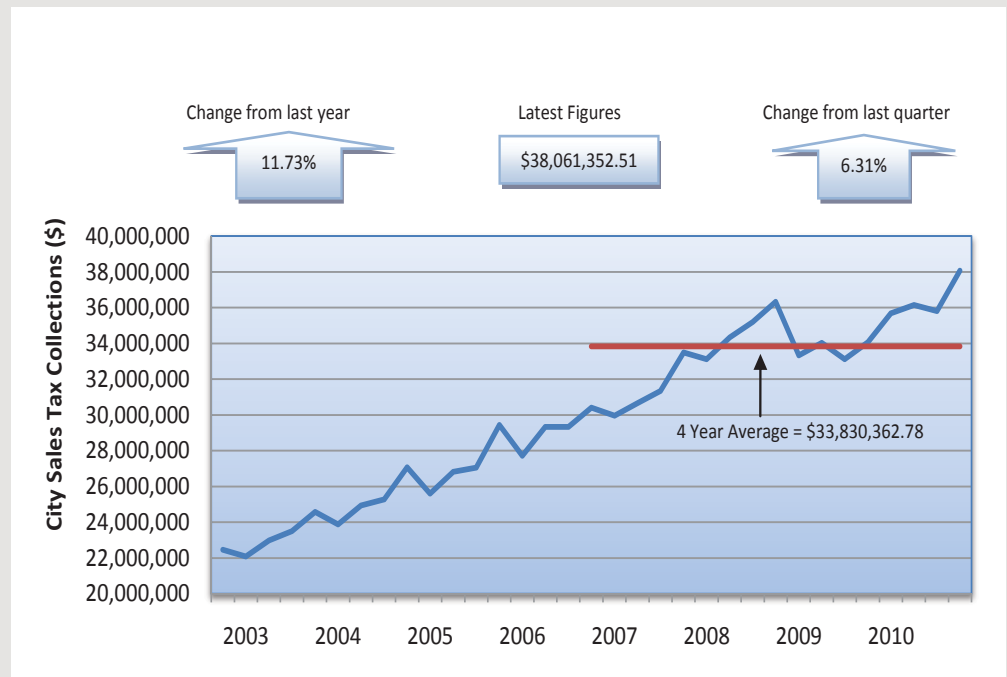


March 2011

SOIC Regional Economic Indicators: City Sales Tax Collections

City sales tax collections rose 11.73% (\$3.995 million) over the past year, with nineteen of the twenty five cities in the SOIC region increasing their yearly city sales tax collections. Of these twenty five cities, Taloga managed the greatest percentage gains with 124.17% (\$0.012 million), followed by Cheyenne with 71.17% (\$0.043 million), El Reno with 54.49% (\$0.811 million) and Sayre with 17.76% (\$0.054 million). Over the past quarter, regional city sales tax collections increased 6.31% (\$2.260 million) staying above the four year average of \$33,830,362.78. The four year average is the average of all the city sales tax collections reported from 4th Qtr 2006 to 4th Qtr 2010. It serves as a marker to judge the current market conditions. Over the entire time period from 4th Qtr 2002 to 4th Qtr 2010, regional city sales tax collections stood at a combined total of \$0.987 billion in the SOIC region.

Chart 1: Total City Sales Tax Collections



Source: Oklahoma Tax Commission

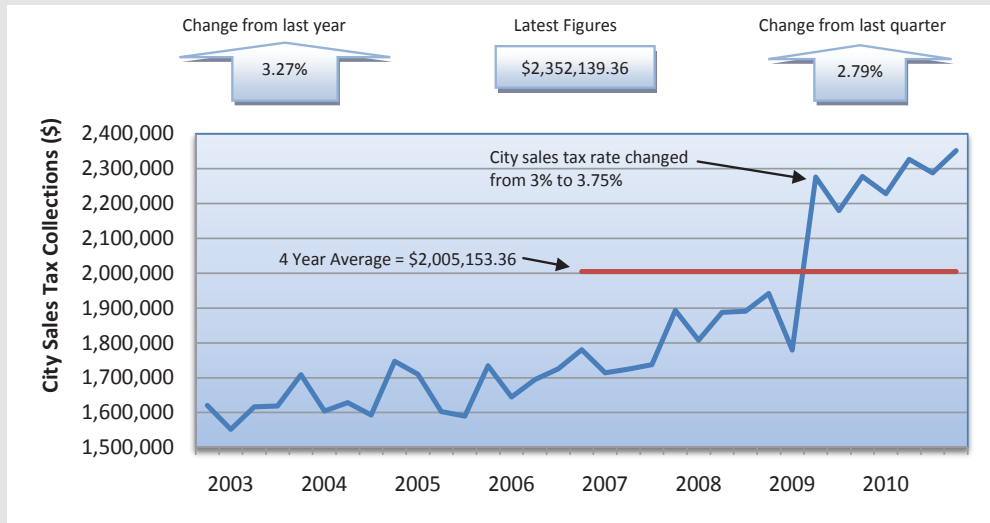
Chart 2: Comparative City Sales Tax Collections

	4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
Altus	\$2,352,139.36	\$2,288,203.22	2.79%	\$2,277,634.48	3.27%	\$1,941,941.84	21.12%	\$1,893,508.15	24.22%
Anadarko	\$639,076.81	\$606,375.28	5.39%	\$641,369.89	-0.36%	\$749,070.37	-14.68%	\$699,492.23	-8.64%
Burns Flat	\$51,046.27	\$58,952.20	-13.41%	\$52,488.24	-2.75%	\$65,734.40	-22.34%	\$58,531.53	-12.79%
Cheyenne	\$102,964.52	\$91,605.88	12.40%	\$60,154.62	71.17%	\$83,725.14	22.98%	\$127,874.71	-19.48%
Chickasha	\$2,445,859.70	\$2,314,219.86	5.69%	\$2,240,534.91	9.16%	\$2,565,334.54	-4.66%	\$2,460,628.70	-0.60%
Clinton	\$1,286,139.60	\$1,236,395.62	4.02%	\$1,130,506.51	13.77%	\$1,353,097.02	-4.95%	\$1,312,716.75	-2.02%
Cordell	\$187,298.60	\$188,643.64	-0.71%	\$169,384.74	10.58%	\$192,813.94	-2.86%	\$225,450.12	-16.92%
Duncan	\$3,166,003.66	\$3,019,904.55	4.84%	\$2,939,118.65	7.72%	\$3,486,106.56	-9.18%	\$3,082,495.66	2.71%
El Reno	\$2,470,273.50	\$1,799,854.03	37.25%	\$1,598,994.99	54.49%	\$1,967,304.73	25.57%	\$1,579,931.21	56.35%
Elk City	\$3,052,436.59	\$2,673,371.17	14.18%	\$2,431,461.18	25.54%	\$3,174,800.93	-3.85%	\$2,919,676.65	4.55%
Frederick	\$205,166.77	\$203,626.84	0.76%	\$389,122.20	-47.27%	\$201,987.03	1.57%	\$196,356.83	4.49%
Hobart	\$327,155.92	\$300,949.32	8.71%	\$303,082.04	7.94%	\$330,474.83	-1.00%	\$302,461.25	8.16%
Hollis	\$59,341.13	\$59,888.77	-0.91%	\$55,755.63	6.43%	\$58,541.15	1.37%	\$58,496.73	1.44%
Kingfisher	\$609,270.28	\$556,841.78	9.42%	\$608,065.46	0.20%	\$562,296.24	8.35%	\$750,947.41	-18.87%
Lawton	\$11,178,133.62	\$10,863,995.52	2.89%	\$9,784,099.77	14.25%	\$9,780,496.95	14.29%	\$8,581,289.64	30.26%
Mangum	\$138,744.18	\$141,726.25	-2.10%	\$137,147.97	1.16%	\$153,403.25	-9.56%	\$131,112.53	5.82%
Mustang	\$1,857,881.96	\$1,866,745.25	-0.47%	\$1,894,294.10	-1.92%	\$1,940,584.65	-4.26%	\$1,756,394.98	5.78%
Purcell	\$1,060,794.23	\$938,913.93	12.98%	\$951,385.58	11.50%	\$1,010,218.81	5.01%	\$995,407.13	6.57%
Sayre	\$359,378.08	\$400,485.57	-10.26%	\$305,189.93	17.76%	\$361,506.23	-0.59%	\$411,029.47	-12.57%
Taloga	\$20,794.62	\$64,958.07	-67.99%	\$9,276.38	124.17%	\$15,235.29	36.49%	\$12,277.85	69.37%
Walters	\$110,798.99	\$113,820.00	-2.65%	\$110,393.01	0.37%	\$120,621.75	-8.14%	\$125,787.23	-11.92%
Watonga	\$317,757.61	\$292,651.43	8.58%	\$314,485.38	1.04%	\$342,953.44	-7.35%	\$303,696.79	4.63%
Waurika	\$86,889.99	\$91,677.59	-5.22%	\$90,785.57	-4.29%	\$91,846.73	-5.40%	\$89,530.11	-2.95%
Weatherford	\$1,807,218.61	\$1,766,745.33	2.29%	\$1,651,325.37	9.44%	\$1,731,454.71	4.38%	\$1,691,658.58	6.83%
Yukon	\$4,168,787.91	\$3,860,132.72	8.00%	\$3,920,206.22	6.34%	\$4,054,038.34	2.83%	\$3,737,384.89	11.54%
Total	\$38,061,352.51	\$35,800,683.82	6.31%	\$34,066,262.82	11.73%	\$36,335,588.87	4.75%	\$33,504,137.13	13.60%

*Compared to current quarter

Source: Oklahoma Tax Commission

Chart 3: Altus City Sales Tax Collections



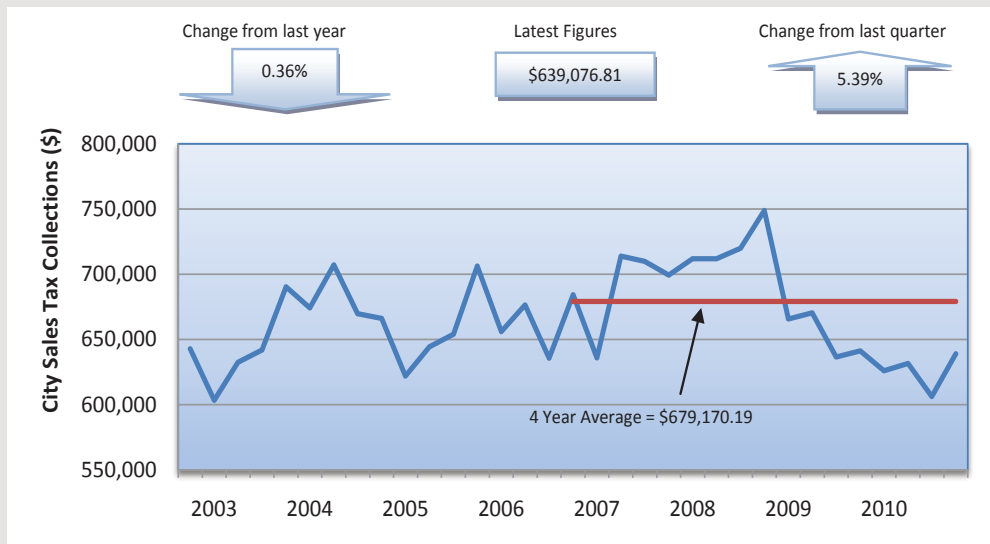
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$2,352,139.36	\$2,288,203.22	2.79%	\$2,277,634.48	3.27%	\$1,941,941.84	21.12%	\$1,893,508.15	24.22%

*Compared to current quarter

Source: Oklahoma Tax Commission

Altus city sales tax collections were up 2.79% during 4th Qtr 2010 for a total city sales tax collection of \$2,352,139.36. This marked the second time that city sales tax collections have been above \$2,300,000. Over the course of the past year, city sales tax collections were up 3.27%. In 2nd Qtr 2009, Altus' city sales tax rate increased from 3% to 3.75%.

Chart 4: Anadarko City Sales Tax Collections



4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$639,076.81	\$606,375.28	5.39%	\$641,369.89	-0.36%	\$749,070.37	-14.68%	\$699,492.23	-8.64%

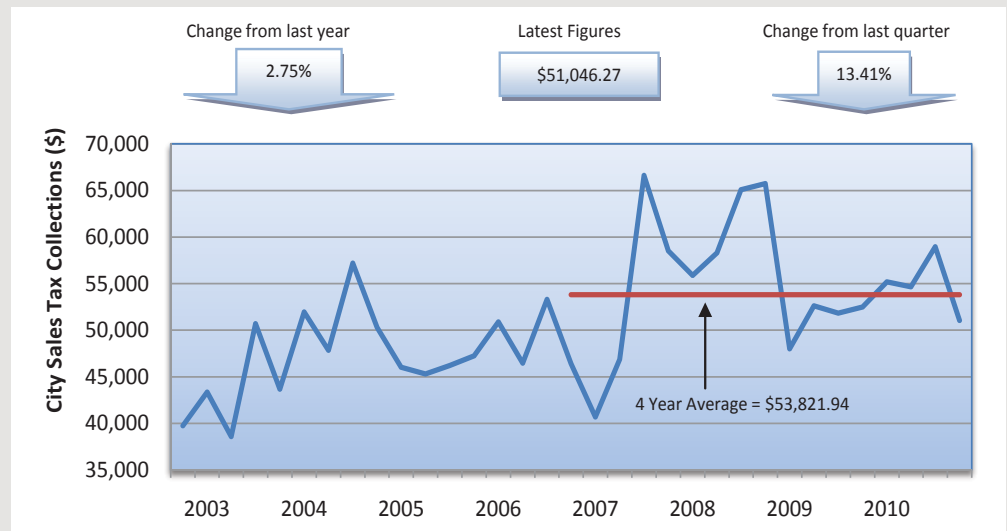
*Compared to current quarter

Source: Oklahoma Tax Commission

Anadarko city sales tax collections were up 5.39% between 3rd Qtr 2010 and 4th Qtr 2010. Over the course of the past year, total city sales tax collections were down 0.36% for a total city sales tax collection of \$639,076.81. City sales tax collections for 3rd Qtr 2010 were below the four year average of \$679,170.19.

City sales tax collections for Burns Flat fell 13.41% between 3rd Qtr 2010 and 4th Qtr 2010 and fell 2.75% between 4th Qtr 2009 and 4th Qtr 2010. City sales tax collections for 4th Qtr 2010 were below the four year average of \$53,821.94.

Chart 5: Burns Flat City Sales Tax Collections



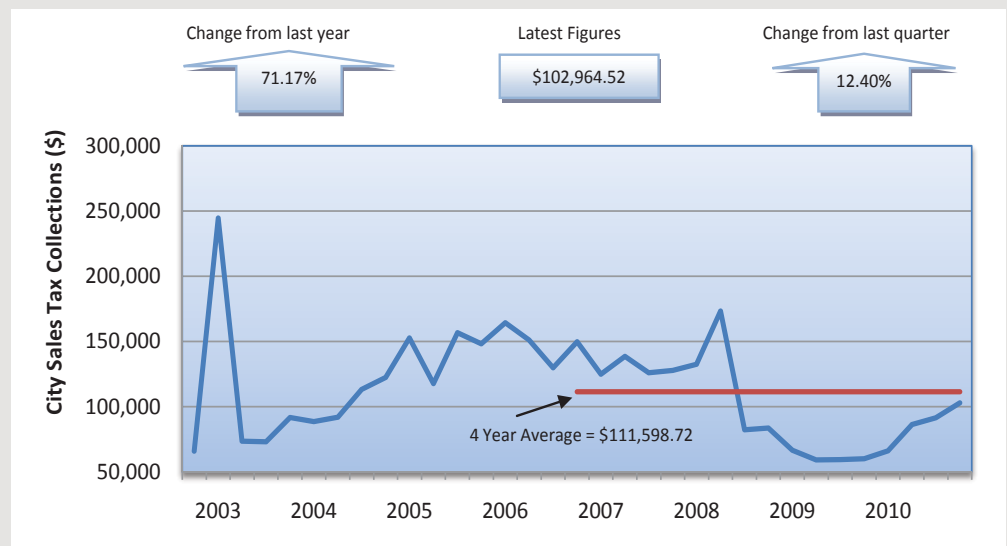
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$51,046.27	\$58,952.20	-13.41%	\$52,488.24	-2.75%	\$65,734.40	-22.34%	\$58,531.53	-12.79%

*Compared to current quarter

Source: Oklahoma Tax Commission

Cheyenne city sales tax collections were up 12.40% on the quarter and 71.17% on the year. City sales tax collections for 4th Qtr 2010 were below the four year average of \$111,598.72.

Chart 6: Cheyenne City Sales Tax Collections

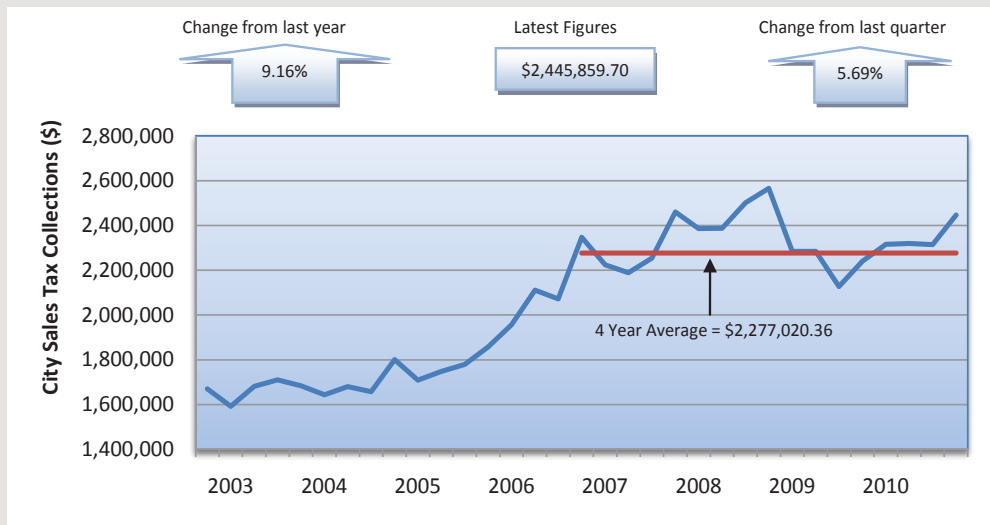


4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$102,964.52	\$91,605.88	12.40%	\$60,154.62	71.17%	\$83,725.14	22.98%	\$127,874.71	-19.48%

*Compared to current quarter

Source: Oklahoma Tax Commission

Chart 7: Chickasha City Sales Tax Collections



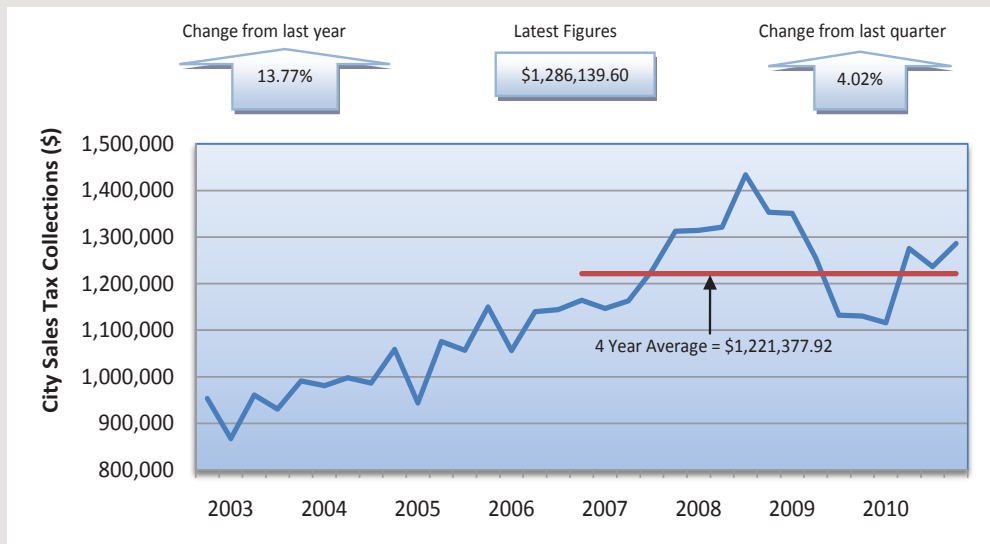
Chickasha city sales tax collections rose 5.69% between 3rd Qtr 2010 and 4th Qtr 2010. Over the course of the past year, total sales tax collections were up 9.16% for a total city sales tax collection of \$2,445,859.70. City sales tax collections for 4th Qtr 2010 were below the four year average of \$2,277,020.36.

4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$2,445,859.70	\$2,314,219.86	5.69%	\$2,240,534.91	9.16%	\$2,565,334.54	-4.66%	\$2,460,628.70	-0.60%

*Compared to current quarter

Source: Oklahoma Tax Commission

Chart 8: Clinton City Sales Tax Collections



City sales tax collections for Clinton rose 4.02% between 3rd Qtr 2010 and 4th Qtr 2010 and 13.77% between 4th Qtr 2009 and 4th Qtr 2010. City sales tax collections for 4th Qtr 2010 were below the four year average of \$1,221,377.92.

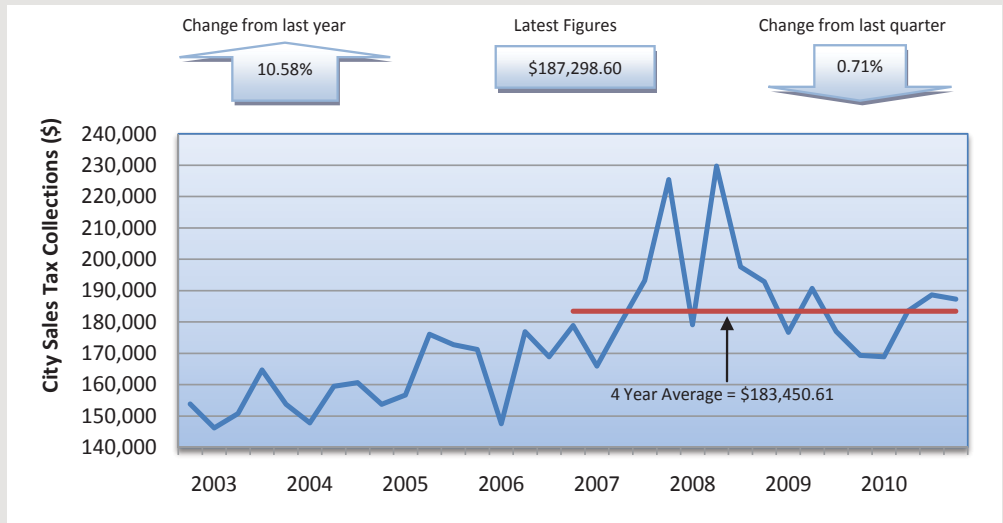
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$1,286,139.60	\$1,236,395.62	4.02%	\$1,130,506.51	13.77%	\$1,353,097.02	-4.95%	\$1,312,716.75	-2.02%

*Compared to current quarter

Source: Oklahoma Tax Commission

City sales tax collections for Cordell fell 0.71% between 3rd Qtr 2010 and 4th Qtr 2010 for a total city sales tax collection of \$187,298.60. City sales tax collections for 4th Qtr 2010 were below the four year average of \$183,450.61.

Chart 9: Cordell City Sales Tax Collections



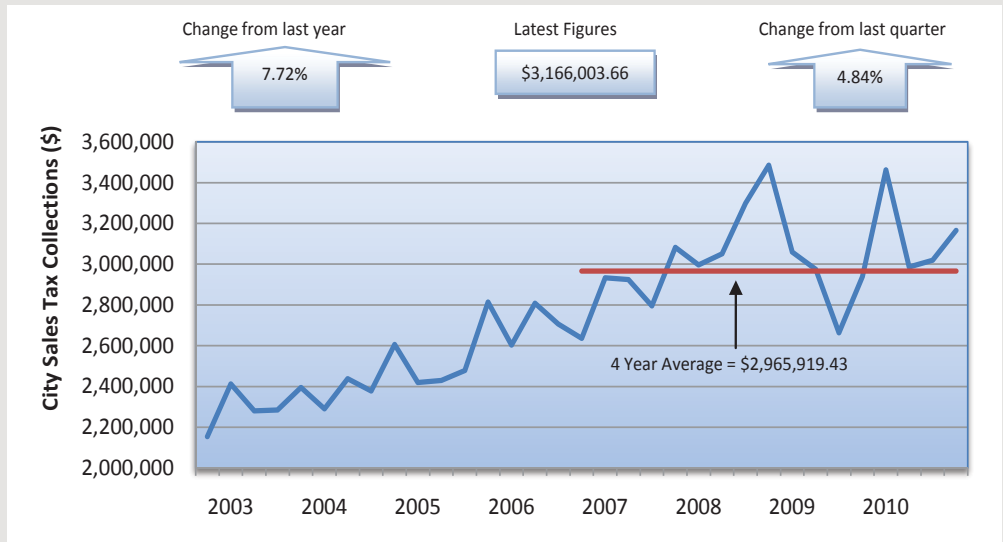
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$187,298.60	\$188,643.64	-0.71%	\$169,384.74	10.58%	\$192,813.94	-2.86%	\$225,450.12	-16.92%

*Compared to current quarter

Source: Oklahoma Tax Commission

Duncan city sales tax collections were up 4.84% from the previous quarter for a total city sales tax collection of \$3,166,003.66. City sales tax collections for 4th Qtr 2010 were above the four year average of \$2,965,919.43.

Chart 10: Duncan City Sales Tax Collections

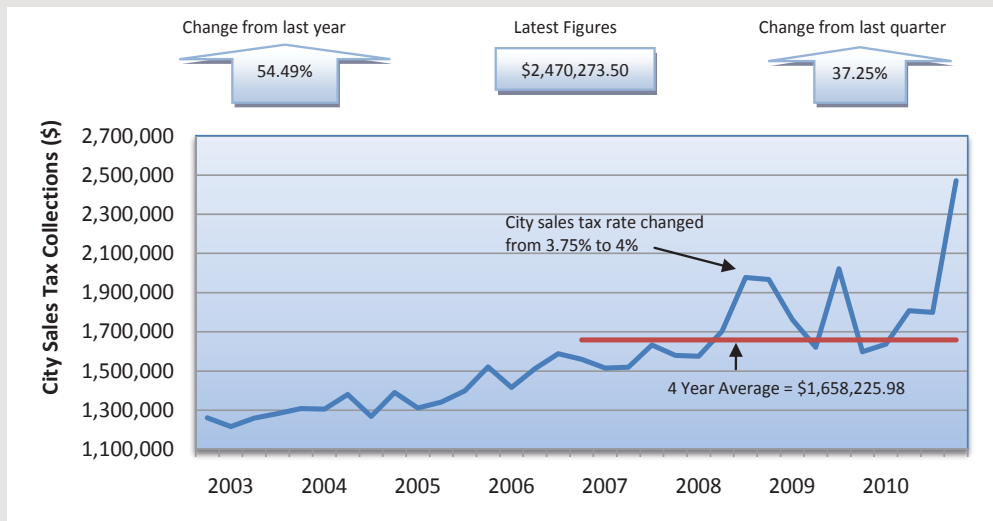


4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$3,166,003.66	\$3,019,904.55	4.84%	\$2,939,118.65	7.72%	\$3,486,106.56	-9.18%	\$3,082,495.66	2.71%

*Compared to current quarter

Source: Oklahoma Tax Commission

Chart 11: El Reno City Sales Tax Collections



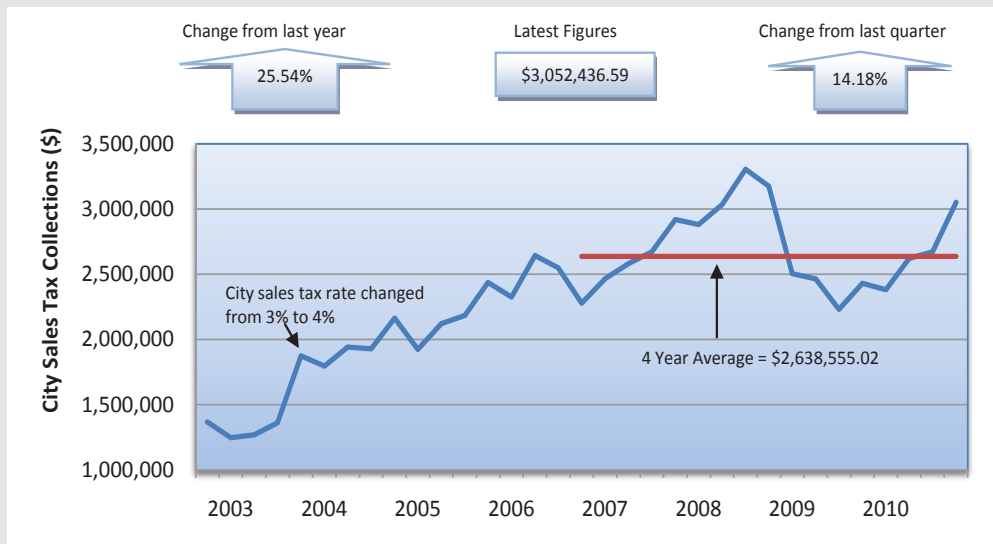
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$2,470,273.50	\$1,799,854.03	37.25%	\$1,598,994.99	54.49%	\$1,967,304.73	25.57%	\$1,579,931.21	56.35%

*Compared to current quarter

Source: Oklahoma Tax Commission

El Reno city sales tax collections were up 37.25% from the previous quarter for a total city sales tax collection of \$2,470,273.50. Analysis of the city sales tax collections broken down by two digit standard industry code revealed that the Industrial and Commercial Machinery and Computer Equipment sector (SIC 35) experienced the largest increase with a gain of \$0.527 million (482.96%) between 3rd Qtr 2010 and 4th Qtr 2010. In 3rd Qtr 2008, El Reno's city sales tax rate increased from 3.75% to 4%.

Chart 12: Elk City City Sales Tax Collections



4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$3,052,436.59	\$2,673,371.17	14.18%	\$2,431,461.18	25.54%	\$3,174,800.93	-3.85%	\$2,919,676.65	4.55%

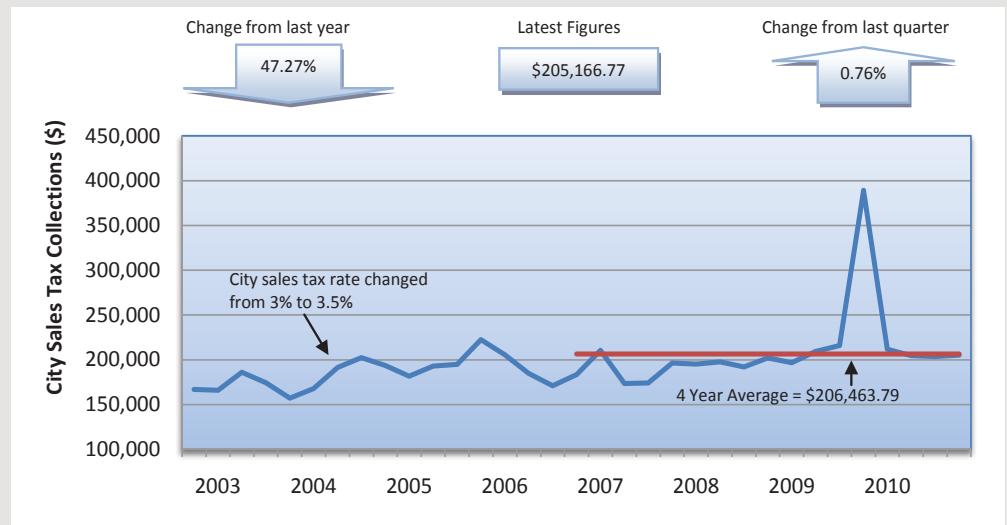
*Compared to current quarter

Source: Oklahoma Tax Commission

Elk City city sales tax collections were up 14.18% on the quarter for a total city sales tax collection of \$3,052,436.59. City sales tax collections for 4th Qtr 2010 were above the four year average of \$2,638,555.02. During 4th Qtr 2003, the city sales tax rate increased from 3% to 4%.

City sales tax collections for Frederick rose 0.76% between 3rd Qtr 2010 and 4th Qtr 2010 and fell 47.27% between 4th Qtr 2009 and 4th Qtr 2010 for a total city sales tax collection of \$205,166.77. This figure was below the four year average of \$206,463.79. In 2nd Qtr 2004, Frederick's city sales tax rate increased from 3% to 3.5%.

Chart 13: Frederick City Sales Tax Collections



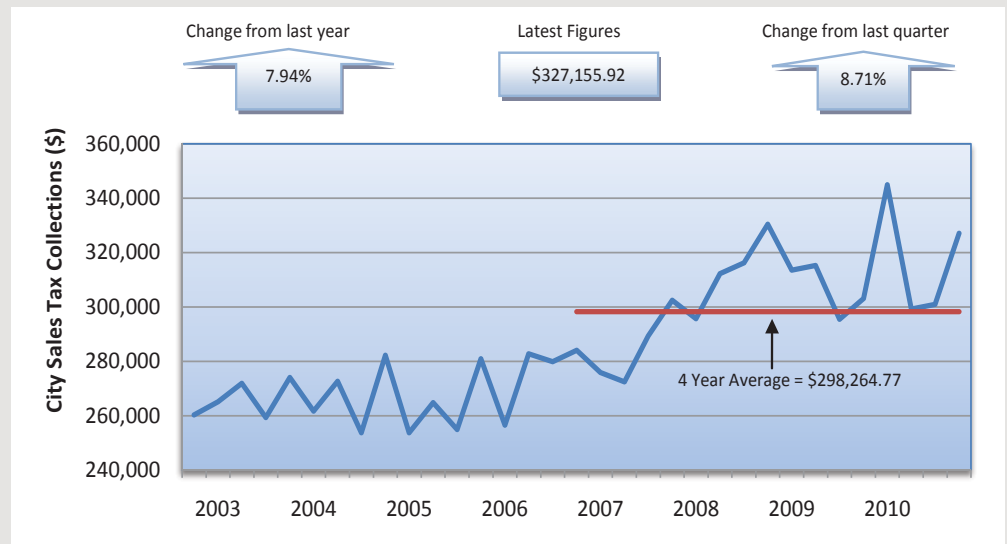
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$205,166.77	\$203,626.84	0.76%	\$389,122.20	-47.27%	\$201,987.03	1.57%	\$196,356.83	4.49%

*Compared to current quarter

Source: Oklahoma Tax Commission

Hobart city sales tax collections rose 8.71% between 3rd Qtr 2010 and 4th Qtr 2010 and 7.94% between 4th Qtr 2009 and 4th Qtr 2010 for a total city sales tax collection of \$327,155.92. This figure was above the four year average of \$298,264.77.

Chart 14: Hobart City Sales Tax Collections

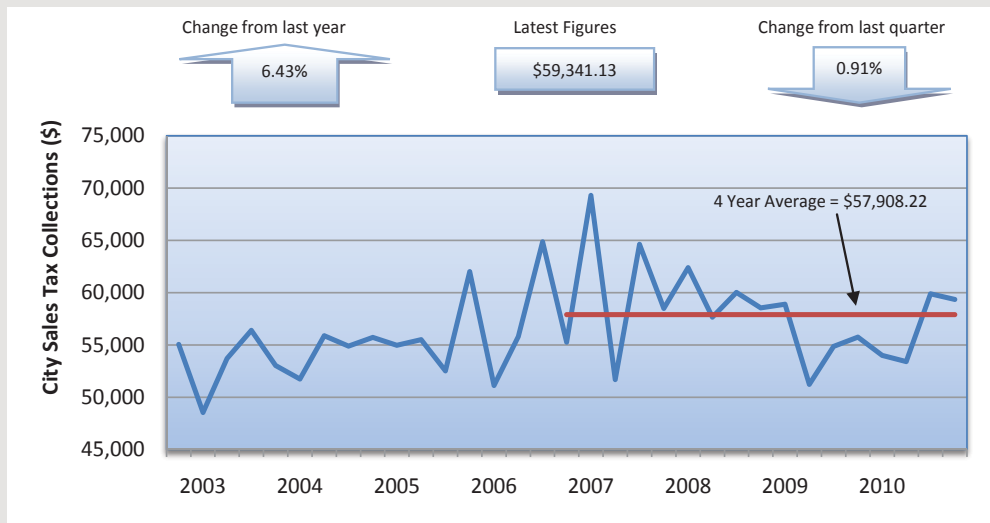


4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$327,155.92	\$300,949.32	8.71%	\$303,082.04	7.94%	\$330,474.83	-1.00%	\$302,461.25	8.16%

*Compared to current quarter

Source: Oklahoma Tax Commission

Chart 15: Hollis City Sales Tax Collections



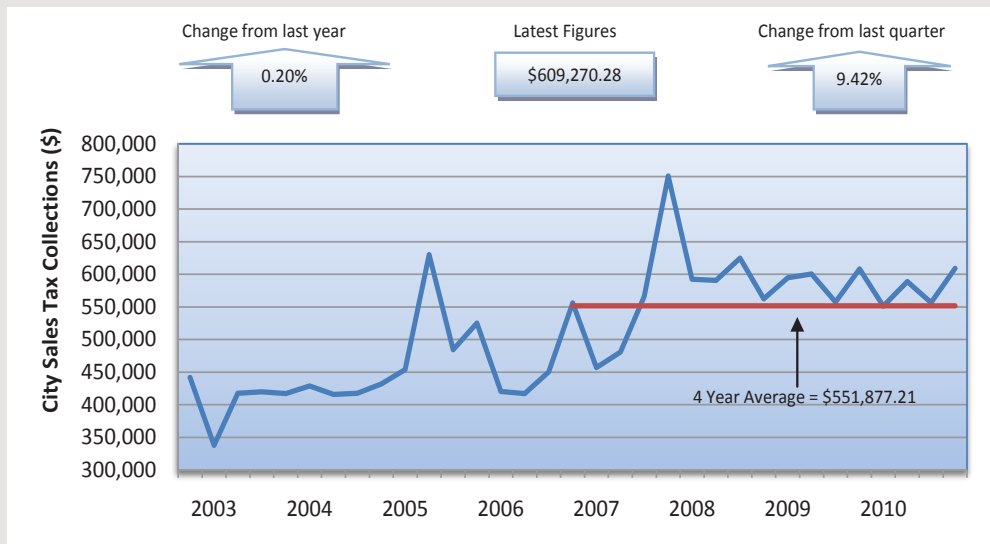
Hollis city sales tax collections were down 0.91% on the quarter for a total city sales tax collection of \$59,341.13. City sales tax collections were up 6.43% over the course of the past year. City sales tax collections for 4th Qtr 2010 were above the four year average of \$57,908.22.

4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$59,341.13	\$59,888.77	-0.91%	\$55,755.63	6.43%	\$58,541.15	1.37%	\$58,496.73	1.44%

*Compared to current quarter

Source: Oklahoma Tax Commission

Chart 16: Kingfisher City Sales Tax Collections



Kingfisher city sales tax collections rose 9.42% between 3rd Qtr 2010 and 4th Qtr 2010. Over the course of the past year, city sales tax collections were up 0.20% for a total city sales tax collection of \$609,270.28. City sales tax collections for 4th Qtr 2010 were above the four year average of \$551,877.21.

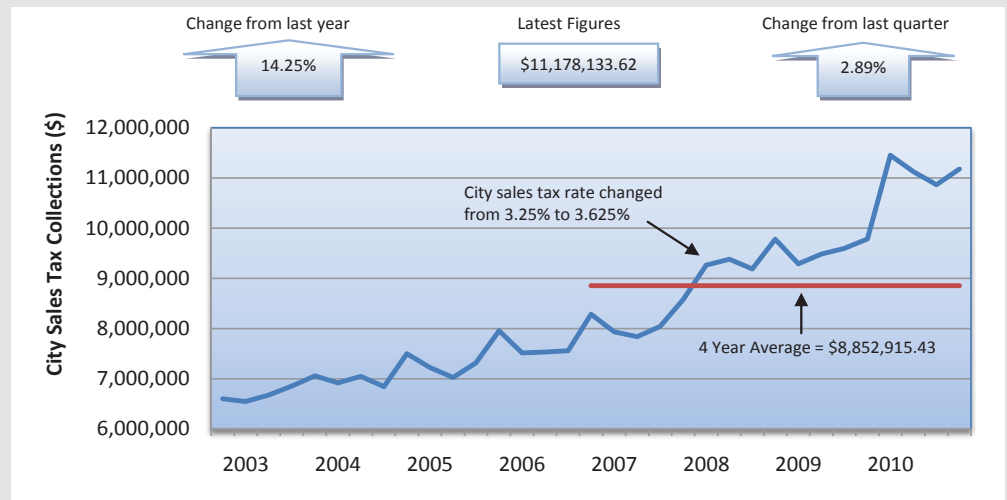
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$609,270.28	\$556,841.78	9.42%	\$608,065.46	0.20%	\$562,296.24	8.35%	\$750,947.41	-18.87%

*Compared to current quarter

Source: Oklahoma Tax Commission

Lawton city sales tax collections were up 2.89% from the previous quarter with total city sales tax collections of \$11,178,133.62. In 1st Qtr 2008, Lawton's city sales tax rate increased from 3.25% to 3.625%.

Chart 17: Lawton City Sales Tax Collections



4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$11,178,133.62	\$10,863,995.52	2.89%	\$9,784,099.77	14.25%	\$9,780,496.95	14.29%	\$8,581,289.64	30.26%

*Compared to current quarter

Source: Oklahoma Tax Commission

City sales tax collections for Mangum fell 2.10% between 3rd Qtr 2010 and 4th Qtr 2010. Over the course of the past year, city sales tax collections were up 1.16% for a total city sales tax collection of \$138,744.18. City sales tax collections for 4th Qtr 2010 were below the four year average of \$143,059.11.

Chart 18: Mangum City Sales Tax Collections

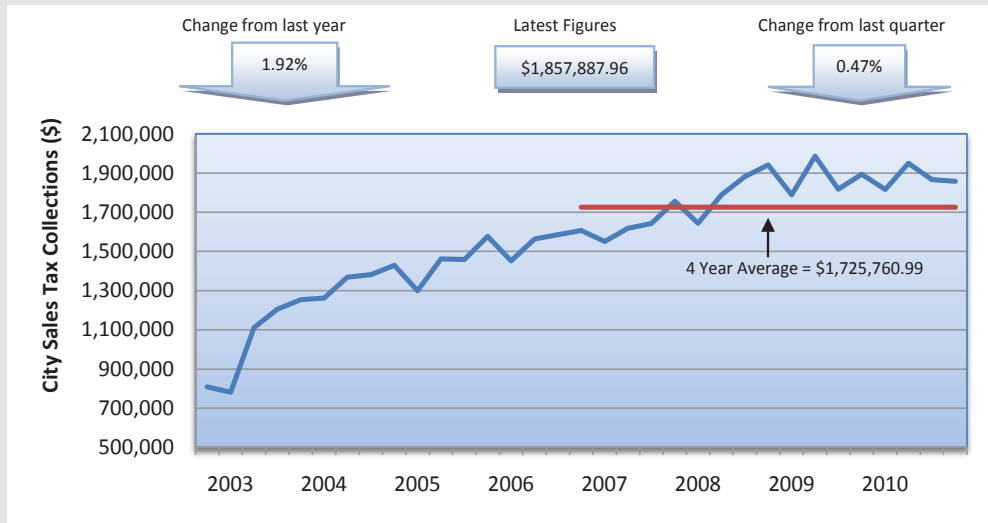


4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$138,744.18	\$141,726.25	-2.10%	\$137,147.97	1.16%	\$153,403.25	-9.56%	\$131,112.53	5.82%

*Compared to current quarter

Source: Oklahoma Tax Commission

Chart 19: Mustang City Sales Tax Collections



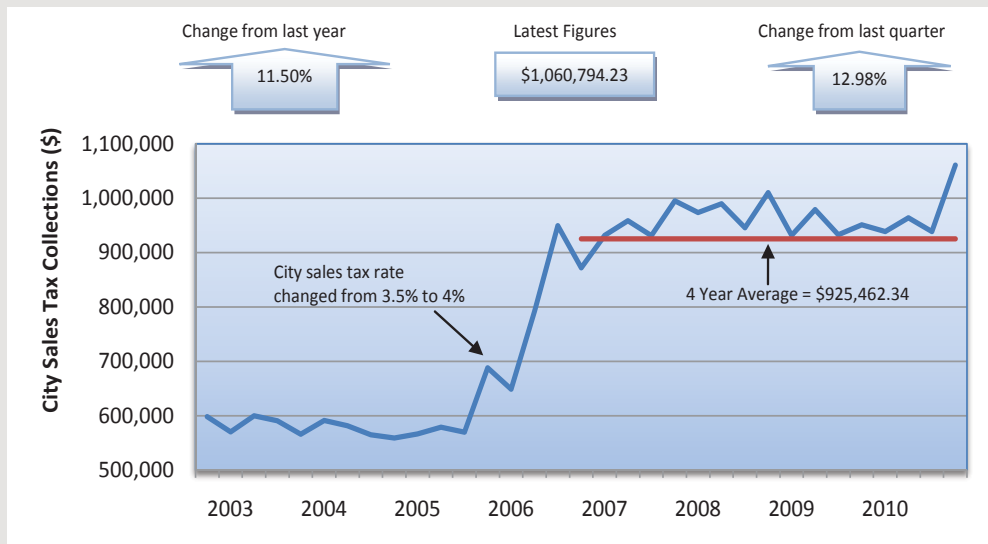
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$1,857,881.96	\$1,866,745.25	-0.47%	\$1,894,294.10	-1.92%	\$1,940,584.65	-4.26%	\$1,756,394.98	5.78%

*Compared to current quarter

Source: Oklahoma Tax Commission

Mustang city sales tax collections were down 0.47% between 3rd Qtr 2010 and 4th Qtr 2010 and 1.92% between 4th Qtr 2009 and 4th Qtr 2010. Total city sales tax collections stood at \$1,857,887.96. This figure was above the four year average of \$1,725,760.99.

Chart 20: Purcell City Sales Tax Collections



4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$1,060,794.23	\$938,913.93	12.98%	\$951,385.58	11.50%	\$1,010,218.81	5.01%	\$995,407.13	6.57%

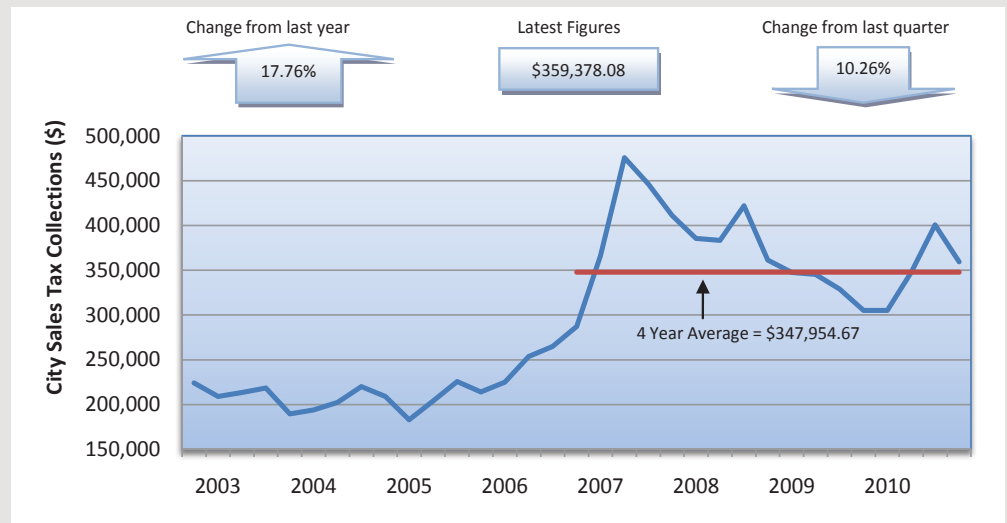
*Compared to current quarter

Source: Oklahoma Tax Commission

Purcell city sales tax collections were up 12.98% from the previous quarter with total city sales tax collections of \$1,060,794.23. This figure was above the four year average of \$925,462.34. In 2nd Qtr 2005, Purcell's city sales tax rate rose from 3.5% to 4%.

City sales tax collections for Sayre fell 10.26% between 3rd Qtr 2010 and 4th Qtr 2010 and rose 17.76% between 4th Qtr 2009 and 4th Qtr 2010.

Chart 21: Sayre City Sales Tax Collections



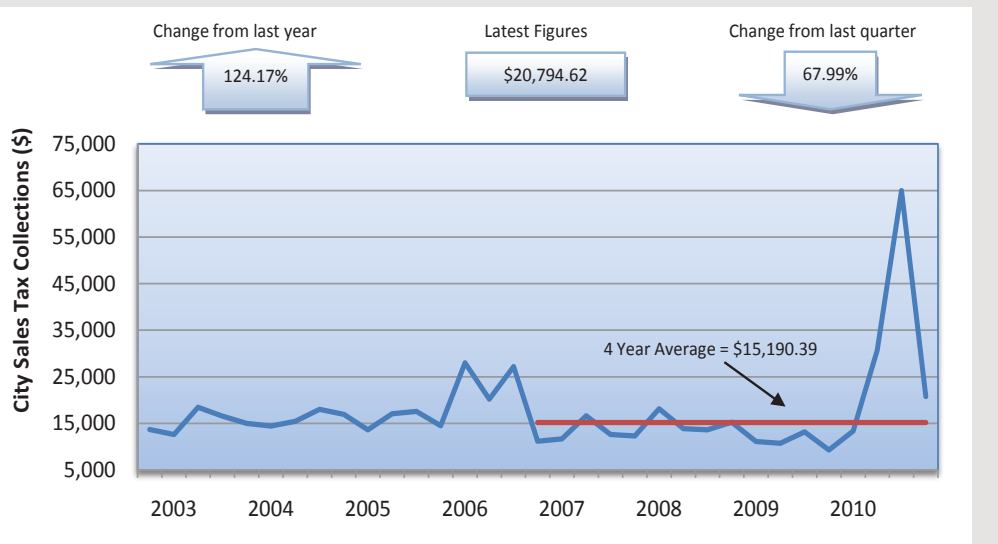
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$359,378.08	\$400,485.57	-10.26%	\$305,189.93	17.76%	\$361,506.23	-0.59%	\$411,029.47	-12.57%

*Compared to current quarter

Source: Oklahoma Tax Commission

Taloga city sales tax collections were down 67.99% on the quarter for total city sales tax collections of \$20,794.62. Analysis of the city sales tax collections broken down by two digit standard industry code revealed that the Miscellaneous Retail sector (SIC 59) experienced the largest decrease with a loss of \$0.041 million (108.92%) between 3rd Qtr 2010 and 4th Qtr 2010.

Chart 22: Taloga City Sales Tax Collections

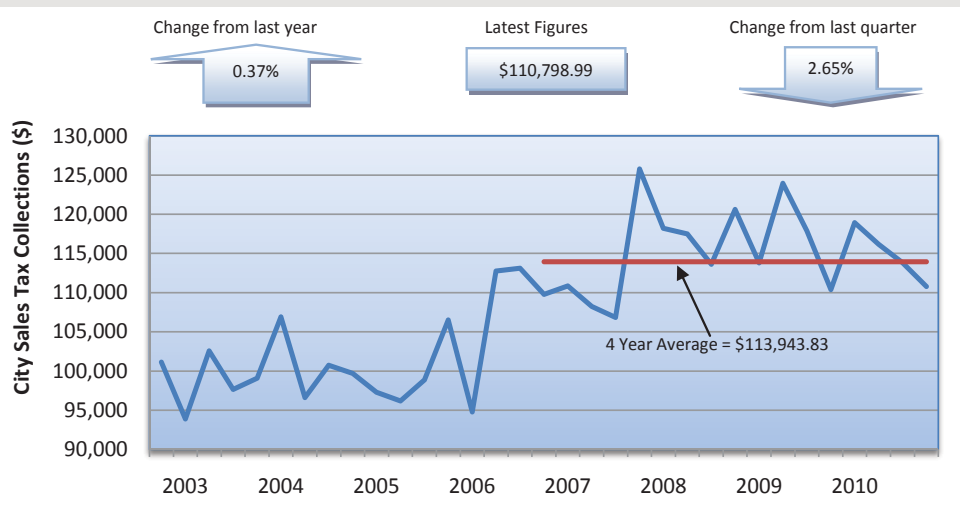


4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$20,794.62	\$64,958.07	-67.99%	\$9,276.38	124.17%	\$15,235.29	36.49%	\$12,277.85	69.37%

*Compared to current quarter

Source: Oklahoma Tax Commission

Chart 23: Walters City Sales Tax Collections



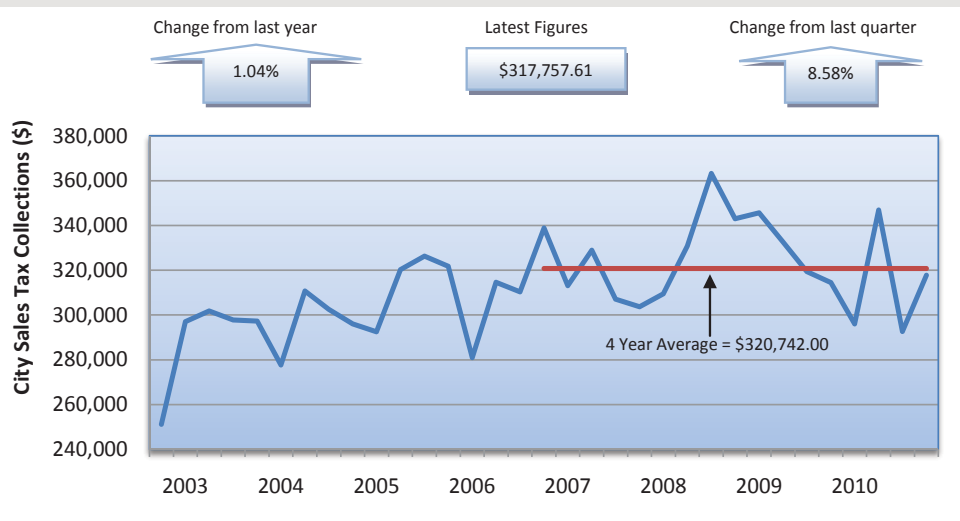
City sales tax collections for Walters fell 2.65% between 3rd Qtr 2010 and 4th Qtr 2010. Over the course of the past year, city sales tax collections were up 0.37% for a total city sales tax collection of \$110,798.99. City sales tax collections for 4th Qtr 2010 were below the four year average of \$113,943.83.

4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$110,798.99	\$113,820.00	-2.65%	\$110,393.01	0.37%	\$120,621.75	-8.14%	\$125,787.23	-11.92%

*Compared to current quarter

Source: Oklahoma Tax Commission

Chart 24: Watonga City Sales Tax Collections



Watonga city sales tax collections were up 8.58% from the previous quarter for total city sales tax collections of \$317,757.61. Over the course of the past year, city sales tax collections were down 1.04%.

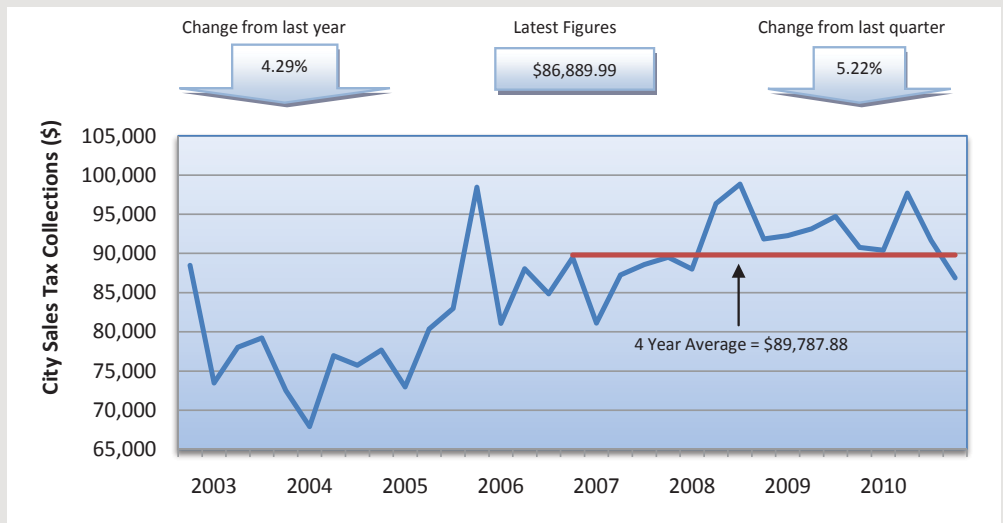
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$317,757.61	\$292,651.43	8.58%	\$314,485.38	1.04%	\$342,953.44	-7.35%	\$303,696.79	4.63%

*Compared to current quarter

Source: Oklahoma Tax Commission

Waurika city sales tax collections fell 5.22% between 3rd Qtr 2010 and 4th Qtr 2010 and 4.29% between 4th Qtr 2009 and 4th Qtr 2010. City sales tax collections for 4th Qtr 2010 were below the four year average of \$89,787.88.

Chart 25: Waurika City Sales Tax Collections



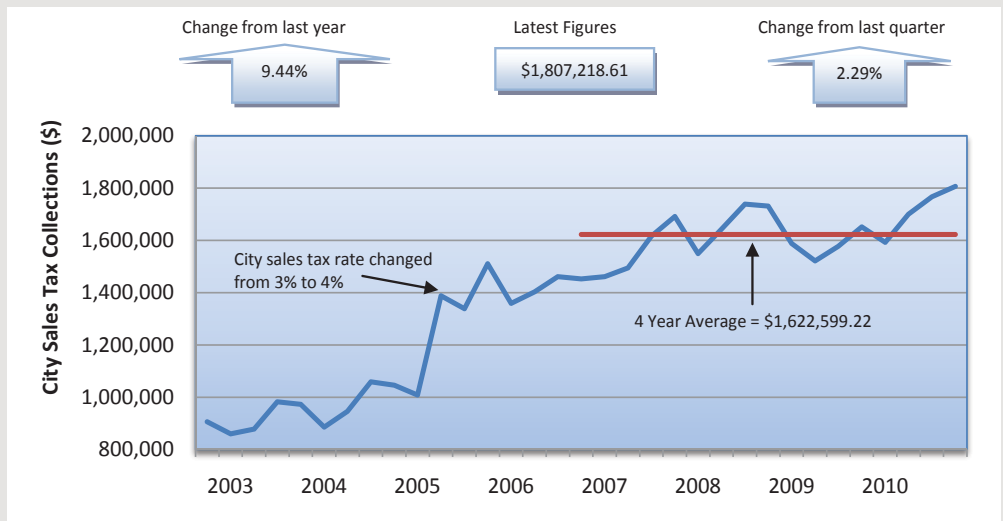
4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$86,889.99	\$91,677.59	-5.22%	\$90,785.57	-4.29%	\$91,846.73	-5.40%	\$89,530.11	-2.95%

*Compared to current quarter

Source: Oklahoma Tax Commission

City sales tax collections for Weatherford rose 2.29% on the quarter for total city sales tax collections of \$1,807,218.61. Over the course of the past year, total sales tax collections were up 9.44%. This marked the first time that city sales tax collections have been above \$1,800,000. In 1st Qtr 2005, Weatherford's city sales tax rate rose from 3% to 4%.

Chart 26: Weatherford City Sales Tax Collections

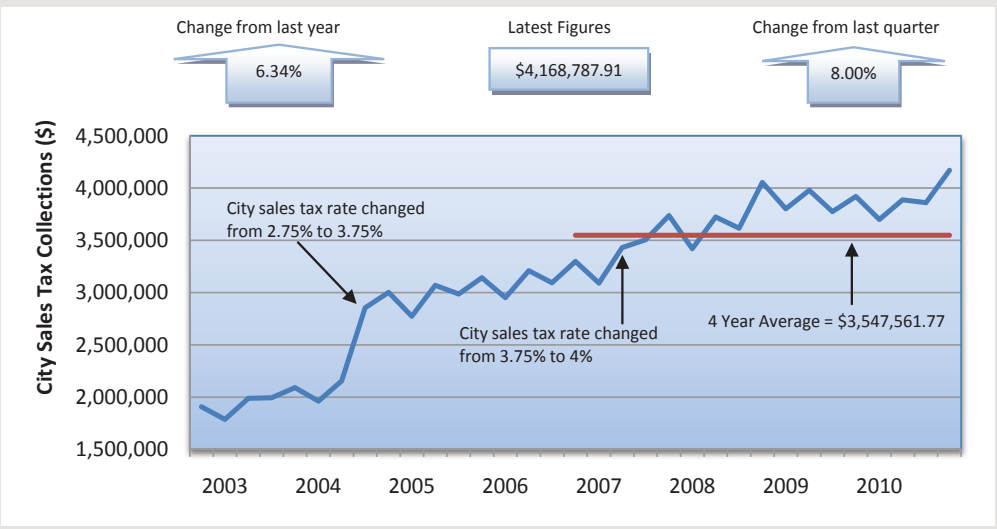


4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$1,807,218.61	\$1,766,745.33	2.29%	\$1,651,325.37	9.44%	\$1,731,454.71	4.38%	\$1,691,658.58	6.83%

*Compared to current quarter

Source: Oklahoma Tax Commission

Chart 27: Yukon City Sales Tax Collections



Yukon city sales tax collections were up 8.00% between 3rd Qtr 2010 and 4th Qtr 2010 and 6.34% between 4th Qtr 2009 and 4th Qtr 2010. In 3rd Qtr 2004, Yukon's city sales tax rate rose from 2.75% to 3.75%. In 2nd Qtr 2007, Yukon's city sales tax rate rose from 3.75% to 4%.

4th Qtr 2010	3rd Qtr 2010	% Change*	4th Qtr 2009	% Change*	4th Qtr 2008	% Change*	4th Qtr 2007	% Change*
\$4,168,787.91	\$3,860,132.72	8.00%	\$3,920,206.22	6.34%	\$4,054,038.34	2.83%	\$3,737,384.89	11.54%

*Compared to current quarter

Source: Oklahoma Tax Commission

Source: Oklahoma Tax Commission