

PURSUANT TO THE LEGAL NOTICE AS IS REQUIRED BY THE OKLAHOMA OPEN MEETING ACT INCLUDING THE POSTING OF NOTICE AND AGENDA AS IS REQUIRED BY THE TERMS THEREOF, THE CITY COUNCIL OF THE CITY OF TUTTLE, OKLAHOMA (THE "CITY") MET IN SPECIAL SESSION IN SAID CITY ON THE 26TH DAY OF AUGUST, 2019, AT 6:00 P.M.

PRESENT:

ABSENT:

(OTHER PROCEEDINGS)

Thereupon, the following Ordinance was introduced and caused to be read by the Mayor. Councilmember _____ moved passage of the Ordinance and Councilmember _____ seconded the motion. The motion carrying with it the approval of said Ordinance was approved by the following vote:

AYE:

NAY:

The Ordinance so approved is as follows:

ORDINANCE NO. 2019-14

AN ORDINANCE OF THE CITY OF TUTTLE, OKLAHOMA, RELATING TO THE IMPOSITION OF A ONE-HALF OF ONE PERCENT (0.5%) EXCISE TAX (SALES TAX), IN ADDITION TO ALL PRESENT CITY, COUNTY, AND STATE EXCISE TAXES, TO BE LEVIED UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TAXABLE UNDER THE OKLAHOMA SALES TAX CODE; PROVIDING THAT THE PROCEEDS OF SAID TAX ARE TO BE USED TO FUND STREET IMPROVEMENTS BENEFITING THE CITY; PROVIDING FOR THE EFFECTIVE DATE AND TERMINATION DATE OF SAID EXCISE TAX; PROVIDING FOR AMENDMENTS TO THIS ORDINANCE; PROVIDING FOR SEVERABILITY OF PROVISIONS; AND CONTAINING OTHER PROVISIONS RELATED THERETO.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TUTTLE, OKLAHOMA, AS FOLLOWS:

Section 1. Citations and Codification. This Ordinance shall be known and may be cited as the City of Tuttle Sales Tax Ordinance of 2019, and the same shall be codified and incorporated into the Code of Ordinances of the City of Tuttle, Oklahoma (the "City").

Section 2. Tax Imposed. There is hereby imposed an excise tax of one-half of one percent (0.5%) (in addition to any and all other excise taxes now in force) to be levied upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code.

Section 3. Purpose of Revenues. It is hereby declared to be the purpose of this Ordinance to provide revenues to be used to fund reconstruction, improvement, rehabilitation, resurfacing, and repairing of non-section line streets, including sidewalks, street enhancement improvements, and drainage improvements, all for the use and benefit of the City and any public trust having the City as beneficiary thereof, and/or for the payment of debt service in connection with obligations heretofore issued or to be issued by the City and any public trust having the City as beneficiary thereof to finance or refinance said capital expenditures and related costs.

Section 4. Effective Date and Termination Date. The provisions of this Ordinance and the collection of the excise tax referenced herein shall become effective on and after April 1, 2020, subject to approval by a majority of the qualified electors of the City voting on the same in the manner prescribed by law, and said tax shall terminate and shall cease to be levied after March 31, 2030.

Section 5. No Repeal of Tax. This Ordinance and the excise tax levied pursuant hereto shall not be repealed by the City Council of the City or by referendum of the registered qualified voters of the City in the event the proceeds of the referenced excise tax are being used or have been pledged by the City or any public trust having the City as beneficiary for the purpose of paying debt service on obligations issued by the City or any public trust having the City as beneficiary.

Section 6. Subsisting State Permits. All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code are, for the purposes of this Ordinance, hereby ratified, confirmed and adopted in lieu of any requirement for an additional City permit for the same purpose.

Section 7. Payment of Tax. The tax herein levied shall be paid to the Tax Collector at the time and in the manner and form prescribed for payment of the state sales tax under the State Tax Law of the State of Oklahoma.

Section 8. This Tax in Addition to Taxes Currently Levied; Administrative Procedures. The tax levied hereby is in addition to any and all other excise taxes levied or assessed by the City pursuant to existing ordinances (the "Prior Ordinances"); provided, however, that those provisions of said Prior Ordinances relating to Definitions; Tax Collector Defined; Classification of Taxpayers; Subsisting State Permits; the portion of Tax Rate - Sales Subject to Tax, pertaining to Sales Subject to Tax (not rate of Tax); the provisions of said Prior Ordinances regarding Exemptions and Other Exempt Transfers; the provisions of said Prior Ordinances regarding Tax Due When--Returns--Records; the portion of said Prior Ordinances regarding tax constituting debt; Vendor's Duty to Collect Tax; Returns and Remittances - Discounts; Interest and Penalties--Delinquency; Waiver of Interest and Penalties; Erroneous Payments--Claim for Refund; Fraudulent Returns; and Records Confidential shall apply to the excise tax levied and assessed by this Ordinance. For purposes of this Ordinance,

references in Prior Ordinances, to specific provisions of the Oklahoma Statutes shall be deemed to be references to said statutory provisions, as amended.

Section 9. Amendments. The people of the City of Tuttle, Oklahoma, by their approval of this Ordinance at the election hereinabove provided for, hereby authorize the City by Ordinance duly enacted to make such administrative and technical changes or additions in the method and manner of administration and enforcing this Ordinance as may be necessary or proper for efficiency and fairness or in order to make the same consistent with the Oklahoma Sales Tax Code, as amended, except that the rate of the tax herein provided for shall not be changed without approval of the qualified electors of the City as provided by law.

Section 10. Provisions Cumulative. The provisions hereof shall be cumulative and in addition to any and all other taxing provisions of City Ordinances.

Section 11. Severability. The provisions of this Ordinance are severable, and if any part or provision hereof shall be adjudged invalid by any court of competent jurisdiction, such adjudication shall not affect or impair any of the remaining parts or provisions hereof.

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PASSED AND APPROVED this 26th day of August, 2019.

CITY OF TUTTLE, OKLAHOMA

(SEAL)

Mayor

ATTEST:

City Clerk

