

ORDINANCE NO. 3537

AN ORDINANCE EXTENDING THE LEVY OF A ONE-QUARTER OF ONE PERCENT SALES TAX WHICH TAX IS CURRENTLY LEVIED AND AUTHORIZED BY ORDINANCE NO. 2579, AS HERETOFORE AMENDED, IN ADDITION TO ALL OTHER STATE, COUNTY AND CITY SALES TAXES UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TO ANY PERSON TAXABLE UNDER THE SALES TAX LAW OF OKLAHOMA INCLUDING BUT NOT LIMITED TO CERTAIN ENUMERATED SALES LISTED THEREIN; PROVIDING FOR SUBSISTING STATE PERMITS; PROVIDING FOR THE PURPOSE OF THE TAX AND EARMARKING THE SAME; PROVIDING FOR EFFECTIVE DATE AND DURATION OF SAID TAX; INCORPORATING CERTAIN PROVISIONS OF PRIOR CITY ORDINANCES; AUTHORIZING CITY COUNCIL TO MAKE ADMINISTRATIVE AND TECHNICAL CHANGES AND ADDITIONS; MAKING THE TAX CUMULATIVE; PROVIDING SEVERABILITY OF PROVISIONS; REQUIRING APPROVAL OF THIS ORDINANCE BY A MAJORITY OF REGISTERED QUALIFIED ELECTORS VOTING AT AN ELECTION HELD FOR SUCH PURPOSE AS PROVIDED BY LAW; AND CONTAINING OTHER PROVISIONS RELATED THERETO.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BARTLESVILLE, OKLAHOMA:

Section 1. Citation and Codification. This Ordinance shall be known and may be cited as the “City of Bartlesville One-Quarter of One Percent (1/4%) Economic Development Sales Tax Ordinance” and shall be codified with the ordinances of the City of Bartlesville, Oklahoma (the “City”) and is hereinafter referred to as “Ordinance”. This Ordinance shall be effective July 1, 2021, subject to approval by a majority of the qualified electors of the City voting on the same in the manner prescribed by law and shall replace and supersede Ordinance No. 2579, Ordinance No. 2722, Ordinance No. 2876, Ordinance No. 3023, Ordinance No. 3149, Ordinance No. 3326, and Ordinance No. 3454.

Section 2. Subsisting State Permits. All valid subsisting permits to do business 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 any additional City permit for the same purpose.

Section 3. Purpose of Revenues. It is hereby declared to be the purpose of the revenues provided by the one-quarter of one percent (1/4%) excise tax levied by this Ordinance to provide revenues for operation of an economic development program, including marketing, prospect development and administration, site development,

engineering work, possible optioning or acquisition of development property and sustaining operations beyond the term of the tax. The proceeds of the excise tax levied hereby shall be used exclusively for the above purposes. An independent annual audit of expenditures and income generated shall be conducted and published in a newspaper of general circulation and a citizen's oversight committee shall continue to monitor the economic development effort.

Section 4. Effective Date and Term. This Ordinance shall become effective on July 1, 2021, subject to the approval by a majority of the registered qualified electors voting on the question of its approval or rejection at a special election and, if approved, shall remain in continuous effect until June 30, 2026. The sales tax referenced herein shall cease to be collected after June 30, 2026.

Section 5. Tax Rate – Sales Subject to Tax. There is hereby levied an excise tax of one-quarter of one percent (1/4%) upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code, including all items listed under the applicable sections of the Oklahoma Sales Tax Code, as such may be amended from time to time.

Section 6. This Tax in Addition to Taxes Currently Levied; Administrative Procedures. The tax levied hereby is an extension of a tax currently levied by the City, but is in addition to any and all other excise taxes currently levied or assessed by the City pursuant to existing City Ordinances (the "Existing Ordinances"); provided, however, that those provisions, if any, of said Existing Ordinances relating to Definitions; Tax Collector Defined; Classification of Taxpayers - Permit to Do Business; 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 Existing Ordinances regarding Exemptions and Other Exempt Transfers; The Provisions of said Existing Ordinances regarding Tax Due When--Returns--Records; The portion of said Existing 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 said Existing Ordinances, to specific provisions of the Oklahoma Statutes shall be deemed to be references to said statutory provisions, as amended.

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

Section 8. Provisions Severable. The provisions hereof are hereby declared to be severable, and in any section, paragraph, sentence or clause of this Ordinance is, for any reason, held to be invalid or inoperative by any court of competent jurisdiction such decision shall not affect any other section, paragraph, sentence or clause hereof.

Section 9. Amendments. The people of the City of Bartlesville, Oklahoma, by their approval of this Ordinance at the election hereinabove provided, hereby authorize the City Council by Ordinances duly enacted to make such administrative and technical changes or additions in the method and manner of administration and enforcement of 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 tax and the termination date of the tax levied hereunder 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.

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PASSED AND APPROVED THIS 1ST DAY OF FEBRUARY, 2021.

CITY OF BARTLESVILLE,
OKLAHOMA

(SEAL)



Mayor

ATTEST:



City Clerk



CERTIFICATE
OF
CITY COUNCIL ACTION

I, the undersigned, hereby certify that I am the duly qualified and acting City Clerk of the City of Bartlesville, Oklahoma.

I further certify that the City Council of the City of Bartlesville, Oklahoma, held a Regular Meeting at 7:00 o'clock p.m., on February 1, 2021, after due notice was given in full compliance with the Oklahoma Open Meeting Act.

I further certify that attached hereto is a full and complete copy of Ordinance No. 3537 that was passed and approved by said City Council at said meeting as the same appears in the official records of my office.

I further certify that below is listed those Councilmembers present and absent at said meeting; those making and seconding the motion that said Ordinance be passed and approved, and those voting for and against such motion:

PRESENT: Mayor Dale W. Copeland, Vice Mayor Alan Gentges, Councilmen Jim Curd, Jr., Trevor Dorsey and Paul Stuart

ABSENT: None

MOTION MADE BY: Vice Mayor Alan Gentges

MOTION SECONDED BY: Councilman Paul Stuart

AYE: Mayor Dale W. Copeland, Vice Mayor Alan Gentges, Councilmen Jim Curd, Jr., Trevor Dorsey and Paul Stuart

NAY: None

WITNESS MY HAND THIS 1ST DAY OF FEBRUARY, 2021.



CITY OF BARTLESVILLE,
OKLAHOMA



City Clerk