

**ORDINANCE NO. 725 (12)**

AN ORDINANCE OF THE CITY OF MOORE, OKLAHOMA AMENDING THE CITY OF MOORE, OKLAHOMA SALES TAX ORDINANCE [ORDINANCE NO. 60, AS AMENDED BY ORDINANCE NO. 331 (83), AS AMENDED BY ORDINANCE NO. 470 (88), AS AMENDED BY ORDINANCE NO. 551 (06), AS AMENDED BY ORDINANCE NO. 677 (10)] TO PROVIDE FOR THE LEVYING AND ASSESSING OF AN ADDITIONAL ONE-FOURTH OF ONE PERCENT (0.25%) SALES TAX IN ADDITION TO ALL OTHER EXCISE TAXES LEVIED AND ASSESSED UPON THE GROSS RECEIPTS OR PROCEEDS DERIVED FROM ALL SALES TAXABLE UNDER THE SALES TAX LAW OF OKLAHOMA; FIXING EFFECTIVE DATE AND DATE OF TERMINATION; PROVIDING THE PURPOSE OF SAID ADDITIONAL SALES TAX; MAKING PROVISIONS SEVERABLE; CONTAINING OTHER PROVISIONS RELATING THERETO; AND DECLARING AN EMERGENCY.

**BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF MOORE, OKLAHOMA:**

**Section 1. Definitions.** The definitions of words, terms, and phrases contained in the Oklahoma Sales Tax Code; Title 68, O.S., 2011, Section 1350 et seq., as amended from time to time (hereinafter referred to as the "Oklahoma Sales Tax Code") are hereby adopted by reference and made a part of this Ordinance.

**Section 2. Effective Date and Date of Termination.** Subject to approval of a majority of the registered voters of the City of Moore, Oklahoma, voting on same as prescribed by law, to be held on November 6, 2012, the Ordinance shall commence and be effective April 1, 2013, provided, that such additional sales tax shall be limited to a duration of four (4) years and shall terminate March 31, 2017.

**Section 3. Purpose of Revenues.** The City of Moore, Oklahoma Sales Tax Ordinance, the same being Ordinance No. 60, as amended by Ordinance No. 331 (83), as amended by Ordinance No. 470 (88), as amended by Ordinance No. 551 (06), as amended by Ordinance No. 677 (10) (the "Sales Tax Ordinance"), is hereby amended by adding the following language to said Sales Tax Ordinance, for the following purpose:

**PURPOSE OF ADDITIONAL ONE-FOURTH OF ONE PERCENT SALES TAX.** It is hereby declared that the additional one-fourth of one percent (0.25%) 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 Parks and Recreation, including, but not limited to the acquisition, construction, equipping and/or remodeling of existing Parks and Recreation facilities.

**Section 4. Levy of Tax-This Tax In ADDITION - Administration Procedures; Exemptions.** There is hereby levied an excise tax of one-fourth of one percent (0.25%) upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code, as set out therein. There is hereby specifically exempted from the tax levied by this Ordinance the gross receipts or gross proceeds exempted from the Oklahoma Sales Tax Code, as set out therein.

**Section 5. Total Effective Excise Tax.** The rate of tax set forth in the Sales Tax Ordinance of the City of Moore, Oklahoma, is hereby increased to three and three-fourths percent (3.75%).

**Section 6. Amendments.** The people of the City of Moore, Oklahoma, by their approval of this Ordinance at the election hereinabove provided, hereby authorize the City Council 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 except that the rate and limitation of time for collection of the tax herein provided shall not be changed without approval of the registered voters of the City as provided by law.

**Section 7. Provisions Severable.** The provisions hereof are hereby declared to be severable, and if any section, paragraph, sentence or clause of this Ordinance is for any reason held invalid or inoperative by any court of competent jurisdiction, such decision shall not affect any other section, paragraph, sentence or clause hereof.

**Section 8. Provisions Cumulative.** The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of the Sales Tax Ordinance.

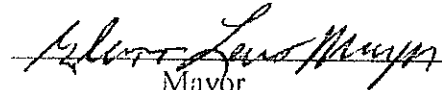
**Section 9. Declaration of Emergency.** Where it is immediately necessary for the preservation of the public health, peace and safety of the City of Moore and the inhabitants thereof that said additional sales tax be levied for the purpose above set out and that the provisions of this Ordinance become operative immediately, an emergency is hereby declared to exist and this Ordinance shall be in full force and effect immediately from and after its passage, approval and publication as provided by law.

**Section 10. Incorporation of Ordinance.** The provisions of this Ordinance shall be included and incorporated in the Sales Tax Ordinance of the City of Moore, Oklahoma, as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Code of Ordinances of the City of Moore, Oklahoma.

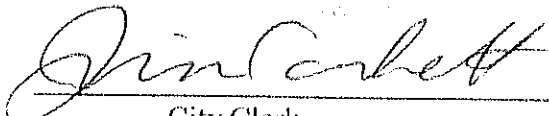
PASSED, APPROVED AND ADOPTED this 20<sup>th</sup> day of August, 2012.

CITY OF MOORE, OKLAHOMA


By:

  
Mayor

(SEAL)  
ATTEST:

  
City Clerk

APPROVED AS TO FORM AND LEGALITY:

  
City Attorney