

ORDINANCE NO. 780 (14)

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 RENEWING OF THE LEVYING AND ASSESSING OF AN EXISTING ONE-HALF OF ONE PERCENT (0.50%) SALES TAX 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 4, 2014, the Ordinance shall commence and be effective April 1, 2015, provided, that such extension of the existing sales tax shall be limited to a duration of four (4) years and shall terminate March 31, 2019.

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) (collectively referred to as the "Sales Tax Ordinance"), is hereby amended by adding the following language to said Sales Tax Ordinance, for the following purpose:

PURPOSE OF EXTENSION OF EXISTING ONE-HALF OF ONE PERCENT SALES TAX. It is hereby declared that the extension of the existing one-half of one percent (0.50%) 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:

- (a) Residential Street and Residential Collector Street Repair: Eighty percent (80%) of the proceeds of such sales tax shall be used for residential street and residential collector street repair, including, but not limited to construction, repair and/or maintenance of streets, and the construction and/or repair of sidewalks, curbs, drainage and utility lines pertaining to same; and
- (b) Public Safety Machinery and/or Equipment: Twenty percent (20%) of the proceeds of such sales tax shall be used for expenditures for Public Safety involving Fire, Police and Emergency Management, including, but not limited to the purchase of public safety machinery and/or equipment.

Section 4. Levy of Tax-This Tax In ADDITION - Administration Procedures; Exemptions. There is hereby levied an excise tax of one-half of one percent (0.50%) 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 maintained at 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. 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 18th day of August, 2014.

CITY OF MOORE, OKLAHOMA



(SEAL)
ATTEST:

By: _____

Steve Lewis
Mayor

Jim Corbett
City Clerk

APPROVED AS TO FORM AND LEGALITY:

Randy C. Brunk
City Attorney