

ORDINANCE NO. 2017-\_\_\_\_\_

**AN ORDINANCE OF THE CITY OF PRYOR CREEK, OKLAHOMA PROVIDING THAT TITLE 2, CHAPTER 2 OF THE CODE OF ORDINANCES, CITY OR PRYOR CREEK, OKLAHOMA, REGARDING CITY SALES TAX BE AMENDED LEVYING AND ASSESSING A .250% EXCISE TAX (SALES TAX) IN ADDITION TO ANY AND ALL OTHER EXCISE TAXES NOW IN FORCE UPON THE GROSS RECEIPTS OR PROCEEDS DERIVED FROM ALL SALES TAXABLE UNDER OKLAHOMA SALES TAX CODE; PROVIDING FOR THE USE OF THE PROCEEDS OF SAID EXCISE TAX; PROVIDING FOR THE EFFECTIVE DATE; PROVIDING FOR NO REPEAL OF TAX; PROVIDING FOR SUBSISTING STATE PERMITS; PROVIDING FOR PAYMENT OF TAX; PROVIDING THAT THE TAX IS IN ADDITION TO TAXES CURRENTLY LEVIED; PROVIDING THAT THE PROVISIONS OF THIS ORDINANCE ARE CUMULATIVE AND IN ADDITION TO ANY AND ALL TAXING PROVISIONS OF OTHER CITY ORDINANCES; PROVIDING FOR SEVERABILITY OF PROVISIONS; AND CONTAINING OTHER PROVISIONS RELATED THERETO.**

**WHEREAS**, on November 7, 1972 Ordinance No. 72-16 of the city or Pryor Creek, Oklahoma was approved by a majority of the registered voters of the City imposing a 1% city sales tax for the purpose of providing revenues for street improvement, drainage improvement, and extension and improvement of public utilities; AND

**WHEREAS**, in the year 1994, by approval of the voters of Ordinance No. 94-2, the foregoing Ordinance No. 72-16 providing for a 1% city sales tax was amended providing that the 1% tax imposed be re-allocated in its purpose to provide for 0.65% thereof to the Street Department, 0.125% thereof to Capital Outlay, 0.125% thereof to the city's General Fund, and 0.10% thereof to be allocated between the Street Department and the city's General Fund by Council Resolution; AND

**WHEREAS**, in the year of 1976 Ordinance No. 76-1 of the city or Pryor Creek, Oklahoma was approved by a majority of the registered voters of the City imposing a 1% city sales tax for the purpose of providing revenues for the general support of the functions of the Municipal Government of the city; AND

**WHEREAS**, in the year of 1986 Ordinance No. 86-18 of the city or Pryor Creek, Oklahoma was approved by a majority of the registered voters of the City imposing a 1% city sales tax for the purpose of providing 0.50% of the revenues for capital improvements of the Municipal Utility Board, and 0.50% of the revenues to the general support of the functions of the Municipal Government of the city; AND

**WHEREAS**, in the year of 2002 Ordinance No. 2002-1 of the city or Pryor Creek, Oklahoma was approved by a majority of the registered voters of the City imposing a 0.75% city sales tax for the purpose of providing 0.50% of the revenues for payment of indebtedness to be incurred in the construction and

equipping of the Municipal Recreation Center facility, and 0.25% of the revenues to the payment of operation and maintenance expenses on the Municipal Recreation Center facility and/or the payment of debt service or for the acquisition of equipment for the use of the Municipal Recreation Center facility; With the 0.50% portion of the tax to terminate on the earlier of payment of the debt or 15 years; AND

**WHEREAS**, in the year of 2011 Ordinance No. 2011-1 of the city of Pryor Creek, Oklahoma was approved by a majority of the registered voters of the City imposing a 0.50% city sales tax for the purpose of (1) constructing and improving streets, drainage facilities and utility relocations, (2) constructing, equipping and furnishing a new city hall, and (3) repairing, refurbishing and equipping the existing Municipal Recreation Center and/or the payment of debt service or projects; With the 0.50% tax to terminate on the earlier of payment of the debt or 15 years;

**WHEREAS**, the combined total effective current city sales tax rate is 3.75%, with 3.25% thereof being of a permanent duration of time and 0.50% being of a temporary and limited duration of time in effectiveness.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PRYOR CREEK, OKLAHOMA: That Pryor Creek City Code Title 2, Chapter 2 is hereby amended by the adoption and addition of the "Sales Tax Ordinance 2017" to read as follows:**

**Section 1. CITATION AND CODIFICATION:**

This ordinance shall be known and may be cited as the Pryor Creek, Oklahoma, "Sales Tax Ordinance 2017", and is hereinafter referred to as "Ordinance".

**Section 2. 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 purpose of this ordinance hereby ratified, confirmed and adopted in lieu of any requirement for an additional permit for the same purpose.

**Section 3. EFFECTIVE DATE:**

This ordinance shall become and be effective on and after September 15, 2017, subject to approval of a majority of the registered voters of the City of Pryor Creek, Oklahoma, voting on same as prescribed by law, said election to be held August 8, 2017.

**Section 4. PURPOSE OF REVENUES:**

It is hereby declared to be the purpose of this Ordinance to provide General Fund revenues for the general support of the functions of the Municipal Government of the City of Pryor Creek, Oklahoma, and all lawful expenditures of the city related thereto.

**Section 5. TAX IMPOSED:**

There is hereby imposed an excise tax (sales tax) of .250% in addition to any and all other excise taxes (sales tax) now in force; said excise tax to be levied upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code.

**Section 6. 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 municipal sales tax under the State Tax Laws of the State of Oklahoma.

**Section 7. DEFINITIONS:**

The definitions of words, terms, and phrases contained in the "Oklahoma Sales Tax Code" and provisions of state law applicable to Municipal Taxation (OKLA. STAT. Tit. 68 §§ 2701 et. seq.) are hereby adopted by reference and made a part of this Ordinance.

**Section 8. AMENDMENTS:**

The people of the City of Pryor Creek, Oklahoma, by their approval of this Ordinance at the election herein 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 9. PROVISIONS CUMULATIVE:**

The provisions hereof shall be cumulative and in addition to any and all other taxing provisions of the Code of Ordinances of the City.

**Section 10. INCORPORATION OF ORDINANCES:**

The provisions of this Ordinance shall be included and incorporated in the Code of Ordinances of the City of Pryor Creek, Oklahoma, as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the City Code of 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.

**PASSED AND APPROVED** by the Mayor and City Council of the City of Pryor Creek, Oklahoma, in regular session on this 16th day of May, 2017.

**CITY OF PRYOR CREEK, OKLAHOMA**

---

**Jimmy Tramel, Mayor**

**ATTEST:**

---

**Eva Smith, City Clerk**

**APPROVED AS TO FORM AND LEGALITY:**

---

**K. Ellis Ritchie, City Attorney**

**Dated: May 16, 2017**