

ORDINANCE NO. 2023-03-07-02

AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE TOWN OF HOCHATOWN, STATE OF OKLAHOMA, RELATING TO THE IMPOSITION OF A TOWN EXCISE TAX (SALES AND USE TAX) OF THREE PERCENT 3% IN ADDITION TO ANY AND ALL OTHER EXCISE TAXES (SALES AND USE TAX) NOW IN FORCE TO BE LEVIED UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES WITHIN THE MUNICIPAL BOUNDARIES TAXABLE UNDER THE OKLAHOMA SALES TAX CODE; PROVIDING FOR THE USE OF THE PROCEEDS OF SAID EXCISE TAX FOR GENERAL GOVERNMENT PURPOSES; PROVIDING FOR THE EFFECTIVE DATE; PROVIDING FOR NO REPEAL OF TAX; 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 TOWN ORDINANCES; PROVIDING FOR SEVERABILITY OF PROVISIONS; AND CONTAINING OTHER PROVISIONS RELATED THERETO; AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF HOCHATOWN, MCCURTAIN COUNTY, STATE OF OKLAHOMA:

Section 1. Citations and Codification. This Ordinance shall be known and may be cited as the Town of Hochatown General Government Purposes Sales and Use Tax Ordinance of 2023, and the same shall be codified and incorporated into the Code of Ordinances of the Town of Hochatown, Oklahoma.

Section 2. Tax Imposed. There is hereby imposed an excise tax of three percent (3%) (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 within the municipal boundaries which are taxable under the Oklahoma Sales and Use Tax Code.

Section 3. Purpose of Revenue. It is hereby declared to be the purpose of this ordinance to provide funding for general government purposes for the benefit of the Town of Hochatown and any public trust having the Town as beneficiary as authorized by the laws of the State of Oklahoma.

Section 4. Effective Date; Approval by Town Voters Required. The provisions of this Ordinance and the collection of the excise tax referenced herein shall become effective on and after 12:00 A.M. on the 1st day of July 2023, subject to approval by a majority of the qualified electors of the Town voting on such question at a special town meeting to be held for that purpose pursuant to the Oklahoma town meeting act; provided if this ordinance is not so approved by town voters prior to 12:00 A.M. on the 1st day of July 2023 then the provisions of this Ordinance shall become null and void and of no force and effect whatsoever.

Section 5. No Repeal of Tax. This Ordinance and the excise tax levied pursuant hereto shall not be repealed by the Town Board of Trustees or by referendum of the registered qualified voters of the Town in the event the proceeds of the referenced excise tax are being used or have been pledged

by the Town or any public trust having the Town as beneficiary for the purpose of paying debt service on obligations issued by the Town or any public trust having the Town as beneficiary.

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 the state sales tax under the State Tax Law of the State of Oklahoma.

Section 7. This Tax in Addition to Taxes Currently Levied. The tax levied hereby is in addition to any and all other excise taxes levied or assessed by the Town, County and State.

Section 8. Amendments. The people of the Town of Hochatown, Oklahoma, by their approval of this Ordinance at the election hereinabove provided for, hereby authorize the Town 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 town 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 Town Ordinances.

Section 10. 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.

Section 11. Emergency. WHEREAS, in the judgment of the Board of Trustees it is necessary for the preservation of the peace, health, welfare and safety of the Town of Hochatown, Oklahoma and of the inhabitants thereof that the provisions of this ordinance be put into full force and effect immediately, an emergency is hereby declared to exist by reasons whereof this Ordinance shall take effect and be in full force from and after its passage as provided by law.

APPROVED by the Board of Trustees this 16 day of March, 2023.


MAYOR, DIAN JORDAN

Absent

TRUSTEE, JANET CRESS

Absent

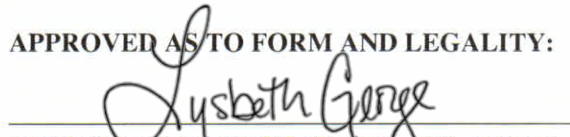
TRUSTEE, MICHAL TODD MCDANIEL


TRUSTEE, CHAD SARGENT


TRUSTEE, HOWARD HAGGARD

ATTEST:

Town Clerk

APPROVED AS TO FORM AND LEGALITY:

ATTORNEY FOR HOCHATOWN, OKLAHOMA