

AN ORDINANCE OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN SAID CITY OF NORMAN, STATE OF OKLAHOMA, (THE CITY), ON THE TWELFTH DAY OF NOVEMBER, 2019, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED ELECTORS OF SAID CITY THE QUESTION OF APPROVING OR REJECTING ORDINANCE NO. O-1920-16 OF THE CITY OF NORMAN, OKLAHOMA, LEVYING AND ASSESSING A SALES TAX OF ONE-EIGHTH OF ONE PERCENT (1/8%) ACCOUNTED FOR IN THE PUBLIC TRANSPORTATION AND PARKING FUND IN ADDITION TO PRESENT CITY AND STATE 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 THE PURPOSE OF THE ONE-EIGHTH OF ONE PERCENT (1/8%) SALES TAX TO BE USED, TO THE EXTENT FEASIBLE FROM THE REVENUES GENERATED HEREBY, FOR THE PURPOSES OF SUPPORTING PUBLIC TRANSIT SYSTEMS AND OTHER LAWFUL PURPOSES OF THE CITY RELATED TO PUBLIC TRANSIT; TO BECOME EFFECTIVE ON THE FIRST DAY OF APRIL 2020 AND ENDING UPON THE SUCCESSFUL ADOPTION AND IMPLEMENTATION OF A DEDICATED SALES TAX LEVY TO FUND PUBLIC BUS OPERATIONS IN NORMAN IN FURTHERANCE OF THE REGIONAL TRANSPORTATION AUTHORITY OF CENTRAL OKLAHOMA; PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF TAX; REQUIRING THE FILING OF RETURNS; PROVIDING FOR INTEREST AND PENALTIES FOR FAILURE TO PAY TAX WHEN DUE; PROVIDING FOR TAXPAYER TO KEEP RECORDS; REQUIRING VENDORS TO COLLECT TAX FROM PURCHASER AT TIME OF SALE; ESTABLISHING LIENS; AUTHORIZING THE CITY COUNCIL TO MAKE ADMINISTRATIVE AND TECHNICAL CHANGES AND ADDITIONS EXCEPT TAX RATE; MAKING THE TAX CUMULATIVE; AMENDING SECTIONS 8-403 AND 8-416 OF CHAPTER 8 OF THE CODE OF ORDINANCES TO ADD A PERMANENT TAX FOR PUBLIC TRANSIT PURPOSES; REQUIRING APPROVAL OF ORDINANCE BY MAJORITY OF REGISTERED VOTERS VOTING AT AN ELECTION HELD FOR SUCH PURPOSE AS PROVIDED BY LAW; FIXING EFFECTIVE DATE; AND PROVIDING FOR THE SEVERABILITY THEREOF.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA:

- § 1. Proposition. That the Mayor of the City of Norman, Oklahoma, or in her absence or incapacity, the duly qualified Mayor Pro Tem, be and hereby is authorized and directed to call a special election to be held in the City of Norman, Oklahoma, on the twelfth day of

November, 2019, for the purpose of submitting to the registered, qualified voters of said City of Norman, Oklahoma, for their approval or rejection the following proposition:

PROPOSITION

“Shall Ordinance No. O-1920-16 providing for the assessment of a sales tax of one-eighth of one percent (1/8%) accounted for in the Public Transportation and Parking Fund in addition to the present City and State sales tax 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 the purpose of the one-eighth of one percent (1/8%) to be used for public transit systems and other lawful purposes of the City related to public transit; and providing that one-eighth of one percent (1/8%) shall begin to be levied on April 1, 2020 and shall end only upon successful adoption and implementation of a dedicated funding source to fund public bus operations in Norman in furtherance of the purposes of the Regional Transportation Authority of Central Oklahoma be approved?”

- § 2. That such call for said election shall be by Special Election Proclamation and Notice, signed by the Mayor or Mayor Pro Tem and attested to by the City Clerk, setting forth the proposition to be voted on; that the ballots set forth in the proposition be voted upon substantially as set out in Section 1 hereof; and that the returns of said election shall be made to and canvassed by the Cleveland County Election Board.
- § 3. That the number and location of the polling places and the persons who conduct the elections shall be the same as the regular polling places and persons prescribed and selected by the Cleveland County Election Board for elections in the City of Norman, Oklahoma.
- § 4. That the Special Election Proclamation and Notice of even date, a copy of which is on file with the City Clerk and which is incorporated herein by reference, calling such special election is hereby approved in all respects, and that the Mayor or Mayor Pro Tem is hereby authorized to execute said special election proclamation on behalf of the City, and the City Clerk is hereby authorized to attest and affix the seal of said City to said Special Election Proclamation and Notice and cause a copy of said Special Election Proclamation and Notice to be published as required by law, and a copy thereof delivered to the Cleveland County Election Board.
- § 5. That the City Clerk shall serve or cause to be served, a copy of this Ordinance and a copy of the Special Election Proclamation and Notice of Election upon the office of the Cleveland County Election Board, not less than sixty (60) days prior to the date of the election.

- § 6. Citation and codification. This Ordinance shall be known and cited as the Norman Public Transit Sales Tax Ordinance of 2019, and the same shall be codified and incorporated into Chapter 8, Article IV of the Code of Ordinances of the City of Norman, Oklahoma (the “City”) as follows:

* * *

Section 8-403 – Tax Rate – Sales subject to tax.

There is hereby levied an excise tax of ~~four percent (4%)~~ four and one hundred and twenty-five thousandths percent (4.125%), upon the gross proceeds or gross receipts derived from all sales taxable under the Sales Tax Law of Oklahoma . . . [remaining provisions of this section unchanged]

* * *

Section 8-416 – Pledge of portions of tax for expenditure for certain purposes.

* * *

(e) The additional one-eighth of one percent (1/8%) of excise tax (sales tax) derived from the Norman Public Transit Sales Tax Ordinance of 2019 shall be effective on the first day of April, 2020 and shall be expended for public transit systems and other related lawful purposes. This tax shall end only upon the successful adoption and implementation of a dedicated sales tax levy to fund public bus operations in Norman in furtherance of the purposes of the Regional Transportation Authority of Central Oklahoma.

- § 7. Tax imposed. It is hereby imposed a sales tax of one-eighth of one percent (1/8%) (in addition to any and all other sales taxes now in force) to be levied upon the gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code.
- § 8. Effective date and termination. This Ordinance shall become effective on and after the first day of April, 2020, subject to approval of a majority of the registered voters of the City of Norman voting on the same in the manner prescribed by law, and shall terminate upon the successful adoption and implementation of a dedicated sales tax levy sufficient to fund public bus operations in Norman in furtherance of the purposes of the Regional Transportation Authority of Central Oklahoma.
- § 9. 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 City permit for the same purpose.

- §10. Payment of tax. The tax herein levied shall be paid at the time and in the manner and in the form prescribed for the payment of state sales tax under the Oklahoma Sales Tax Code.
- §11. In addition to current taxes. The tax levied hereby is in addition to any and all other sales taxes levied or assessed by the City. Provided, however, that those provisions of Article IV of Chapter 8 (Sales Tax) of the Code of Ordinances, of the City of Norman, Oklahoma, not inconsistent herewith, shall apply to the sales tax levied and assessed by this Ordinance. For the purpose of this Ordinance, references in the Code of Ordinances to specific provisions of the Oklahoma Sales Tax Code shall deem to be referenced to said statutory provisions, as amended.
- §12. Provisions cumulative. Provisions hereof shall be cumulative and in addition to any and all other taxing provisions of City Ordinances.
- §13. Exclusion from “Non-dedicated” UNP TIF revenues. The additional tax authorized under this Ordinance shall not be considered a “non-dedicated” tax as contemplated in the Norman University North Park Project Plan, and accordingly no revenues generated from this additional tax levied on retail sales occurring within the Increment District shall be considered part of the Sales Tax Increment apportioned to the University North Park Tax Increment Finance District.
- §14. Severability. If any section, subsection, sentence, clause, phrase or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

ADOPTED this _____ day of _____, 2019.

NOT ADOPTED this _____ day of _____, 2019.

Mayor

Mayor

ATTEST:

City Clerk