## **ADDENDUM**

## TO THE AGENDA

# FOR THE MEETING OF THE

## CITY COUNCIL OF THE CITY OF MIDWEST CITY

October 13, 2015 – 7:00 p.m.

### G. **FURTHER INFORMATION**

2. Discussion and consideration of approving and passing an ordinance amending Chapter 40, Taxation, Article II, Sales Tax, of the Midwest City Code, by taking Section 40-45 out of reserve and entitling it "Limited-purpose tax; sales subject to tax – twenty-five hundredths (0.25) of one percent" which shall provide for the levy of an additional earmarked twenty-five hundredths (0.25) of one percent excise tax to be expended only for the purposes and in the manner specified in this ordinance; and providing for repealer and severability





100 N. Midwest Boulevard Midwest City, OK 73110 office 405.739.1204

#### **MEMORANDUM**

TO: Honorable Mayor and Council

FROM: J. Guy Henson, City Manager

DATE: October 13, 2015

RE: Discussion and consideration of approving and passing an ordinance amending Chapter

40, Taxation, Article II, Sales Tax, of the Midwest City Code, by taking Section 40-45 out of reserve and entitling it "Limited-purpose tax; sales subject to tax – twenty-five hundredths (0.25) of one percent" which shall provide for the levy of an additional earmarked twenty-five hundredths (0.25) of one percent excise tax to be expended only for the purposes and in the manner specified in this ordinance; and providing for repealer and

severability

This item is on the agenda to provide you an opportunity to discuss your interest in calling a special election for a vote to increase the current sales tax by .25. Also attached for your consideration are a form of resolution and proclamation that would accompany the ordinance on the agenda for the next Council meeting if you would like to go forward with calling the special election.

Action is at the Council's discretion.

Juy Husar

J. GUY HENSON

City Manager

Attachments (3)

	<b>ORDINA</b>	NCE NO.	
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AN ORDINANCE AMENDING CHAPTER 40, TAXATION, ARTICLE II, SALES TAX, OF THE MIDWEST CITY CODE, BY TAKING SECTION 40-45 OUT OF RESERVE AND ENTITLING IT "LIMITED-PURPOSE TAX; SALES SUBJECT TO TAX – TWENTY-FIVE HUNDREDTHS (0.25) OF ONE PERCENT" WHICH SHALL PROVIDE FOR THE LEVY OF AN ADDITIONAL EARMARKED TWENTY-FIVE HUNDREDTHS (0.25) OF ONE PERCENT EXCISE TAX TO BE EXPENDED ONLY FOR THE PURPOSES AND IN THE MANNER SPECIFIED IN THIS ORDINANCE; AND PROVIDING FOR REPEALER AND SEVERABILITY

BE IT ORDAINED BY THE PEOPLE OF THE CITY OF MIDWEST CITY, OKLAHOMA:

#### **ORDINANCE**

**SECTION 1.** That Chapter 40, Taxation, Article II, Sales Tax, of the Midwest City Code, is hereby amended by taking Section 40-45 out of reserve and entitling it "Limited-purpose tax; sales subject to tax – twenty-five hundredths (0.25) of one percent," which shall read as follows:

In addition to any other excise tax levied upon gross proceeds or gross receipts derived from all sales taxable under the Midwest City Sales Tax Ordinance, an excise tax in the additional amount of twenty-five hundredths (0.25) of one percent is hereby levied upon the gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code as defined by 68 O.S. Section 1354, as it may be amended from time to time, and subject to the provisions of Sections 40-24 through 40-38 of the Midwest City Code. The additional excise tax levied pursuant to this section shall be expended only for the following purposes and in the following manner:

- a. Sixty-four percent (64%) or sixteen hundredths (.16) of one percent of the additional excise tax levied pursuant to this section shall be deposited into the Public Safety Fund, which fund shall be established as indicated in subparagraph b below and which shall be expended as determined by the City Council.
- b. There is hereby established a limited-purpose tax fund into which sixtyfour percent (64%) or sixteen hundredths (.16) of one percent of the revenue collected pursuant to this section shall be deposited as set out above.
  Monies in such limited-purpose tax fund shall be accumulated from year
  to year and shall be placed in an insured interest-bearing account and the
  interest which accrues on such fund shall be retained in the fund. The
  Public Safety Fund shall be nonfiscal and shall not be considered in computing any levy when the city makes its estimate to the excise board for
  needed appropriations. Money in the limited-purpose tax fund shall be
  expended only as accumulated and only as determined by the City Council. Monies in the limited-purpose tax fund may be appropriated only for
  the purposes provided by law.
- c. Thirty-six percent (36%) or nine hundredths (.09) of one percent of the additional excise tax levied pursuant to this section shall be deposited into the General Government Capital Outlay and Operations Fund.

**SECTION 2.** REPEALER. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 3.** SEVERABILITY. If any section, sentence, clause or portion of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of the ordinance.

**PASSED AND APPROVED** by the Mayor and Council of the City of Midwest City, Oklahoma, on the 27<sup>th</sup> day of October, 2015.

	THE CITY OF MIDWEST CITY, OKLAHOMA
	JAY DEE COLLINS, Mayor
A PROPERTY.	
ATTEST:	
RHONDA ATKINS, City Clerk	
APPROVED as to form and legality this 27 <sup>th</sup> da	y of October, 2015.
	WATHERINE BOLLEG C'. A.
	KATHERINE BOLLES, City Attorney

#### RESOLUTION 2015-\_\_\_\_

A RESOLUTION OF THE CITY OF MIDWEST CITY, OKLAHOMA, AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN THE CITY OF MIDWEST CITY, COUNTY OF OKLAHOMA, STATE OF OKLAHOMA, ON TUESDAY, THE 12<sup>TH</sup> DAY OF JANUARY, 2016, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE CITY OF MIDWEST CITY, OKLAHOMA, THE QUESTION FOR THEIR APPROVAL OR REJECTION OF ORDINANCE NO. \_\_\_\_\_ RELATING TO THE LEVY OF AN ADDITIONAL EXCISE TAX.

#### **RESOLUTION**

WHEREAS, on the 27 <sup>th</sup> day of October, 2015, the Council of the City of Midwest City, Oklahoma enacted Ordinance No amending the City Code of Midwest City, Chapter 40, Taxation, Article II, Sales Tax, by taking Section 40-45 out of reserve and entitling it "Limited-purpose tax; sales subject to tax – twenty-five hundredths (0.25) of one percent," which provides for the levy of an additional earmarked twenty-five hundredths (0.25) of one percent excise tax in addition to any other excise tax contained in the Midwest City Code; and
WHEREAS, Ordinance No specifies the limited purposes for which the additional funds may be expended and specifies the limited-purpose tax funds into which the proceeds of the additional excise tax must be deposited;
NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MIDWEST CITY:

<u>SECTION 1.</u> The mayor of the City of Midwest City, Oklahoma, be and he is hereby authorized and directed to call a special election to be held in the City of Midwest City, Oklahoma, on Tuesday, the 12<sup>h</sup> day of January, 2016, for the purpose of submitting to the qualified electors of the City of Midwest City, Oklahoma, for their approval or rejection the following proposition:

### **PROPOSITION**

Shall Ordinance No. \_\_\_\_\_ be approved, amending the City Code of Midwest City, Chapter 40, Taxation, Article II, Sales Tax, by taking Section 40-45 out of reserve and entitling it "Limited-purpose tax; sales subject to tax – twenty-five hundredths (0.25) of one percent," which provides for the levy of an additional earmarked twenty-five hundredths (0.25) of one percent excise tax, sixty-four percent (64%) or sixteen hundredths (.16) of one percent of which shall be deposited into the Public Safety Fund and thirty-six percent (36%) or nine hundredths (.09) of one percent of which shall be deposited into the General Government Capital Outlay and Operations Fund, all as specified in such ordinance?

<u>SECTION 2.</u> The call for such special election shall be by proclamation, signed by the mayor and attested by the city clerk, setting forth the proposition to be voted upon, and the hours of opening and closing of the polls. The returns of such election shall be made to and canvassed by the Oklahoma County Election Board.

PASSED AND APPROVED by the Mayor and Council of the City of Midwest City, Oklahoma, on the 27<sup>th</sup> day of October, 2015.

## THE CITY OF MIDWEST CITY, OKLAHOMA

	JAY DEE COLLINS, Mayor
ATTEST:	
RHONDA ATKINS, City Clerk	
APPROVED as to form and legality this 27 <sup>th</sup> day	of October, 2015.
	KATHERINE BOLLES, City Attorney
true, correct and complete copy of a resolution of	est City, Oklahoma, hereby certify that the foregoing is a f said city duly adopted by the governing body of said s the same appears in the minutes of said meeting on file f.
	City Clerk, City of Midwest City, Oklahoma
(Seal)	

#### **ELECTION PROCLAMATION**

Pursuant to Resolution No. 2015-\_\_\_\_, duly adopted by the governing body of the City of Midwest City, Oklahoma, the undersigned mayor of the city hereby calls a special election to be held in the city on the 12<sup>th</sup> day of January, 2015, for the purpose of submitting to all of the registered qualified electors residing within the city the following proposition:

#### **PROPOSITION**

Shall Ordinance No. \_ \_\_ be approved, amending the City Code of Midwest City, Chapter 40, Taxation, Article II, Sales Tax, by taking Section 40-45 out of reserve and entitling it "Limited-purpose tax; sales subject to tax – twenty-five hundredths (0.25) of one percent," which provides for the levy of an additional earmarked twenty-five hundredths (0.25) of one percent excise tax, sixty-four percent (64%) or sixteen hundredths (.16) of one percent of which shall be deposited into the Public Safety Fund and thirty-six percent (36%) or nine hundredths (.09) of one percent of which shall be deposited into the General Government Capital Outlay and Operations Fund, all as specified in such ordinance?

The polling places for the special election shall be opened at 7:00 o'clock a.m. and shall remain open until and be closed at 7:00 o'clock p.m. on that day.

All registered qualified electors residing within the corporate limits of said city shall be entitled to vote on the foregoing proposition at the election

the foregoing proposition at the election.	
DATED AND ISSUED this 27 <sup>th</sup> day of October	er, 2015.
	THE CITY OF MIDWEST CITY, OKLAHOMA
	JAY DEE COLLINS, Mayor
ATTEST:	
RHONDA ATKINS, City Clerk  APPROVED as to form and legality this 27 <sup>th</sup> d	lay of October, 2015.
	KATHERINE BOLLES, CITY ATTORNEY
true, correct and complete copy of a proclamat	lwest City, Oklahoma, hereby certify that the foregoing is a ion of said city duly adopted by the governing body of said as the same appears in the minutes of said meeting on file eof.

City Clerk, City of Midwest City, Oklahoma

(Seal)