

**ORDINANCE NO. 2019-30**

**ORDINANCE RELATING TO FINANCE AND TAXATION; AMENDING THE LAWTON CITY SALES TAX CODE, CODIFIED AS ARTICLE II OF CHAPTER 10 OF THE LAWTON CITY CODE, 2015; BY THE ENACTMENT OF A NEW PARAGRAPH (D) UNDER SECTION 10-2-205; BY ENACTING AN ORDINANCE ASSESSING AND LEVYING AN EXCISE TAX OF TWO AND ONE-EIGHTH PERCENT (2.125%) IN ADDITION TO ALL OTHER EXCISE TAXES ASSESSED AND LEVIED BY THE CITY OF LAWTON, OKLAHOMA AND ALL OTHER TAXING AUTHORITIES, UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TAXABLE UNDER THE SALES TAX LAWS OF THE STATE OF OKLAHOMA; PROVIDING A LIMITED TERM OF THE EXCISE TAX BEGINNING APRIL 1, 2020, AND ENDING DECEMBER 31, 2034, WITH THE EXCEPTION ONE-HALF OF ONE PERCENT (1/2%) OF THE TWO AND ONE-EIGHTH PERCENT (2.125%) EXCISE TAX WILL BE FOR AN INDEFINITE PERIOD; PROVIDING THAT THE EXCISE TAX LEVIED BY THIS NEW PARAGRAPH (C) AND AMENDED SECTION SHALL BE CUMULATIVE TO ALL OTHER EXCISE TAXES LEVIED BY THIS CHAPTER OR ANY OTHER TAXING AUTHORITY; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE FOR SECTIONS 1 AND 2 OF THIS ORDINANCE WITH APPROVAL OF THE ORDINANCE BY CITY VOTERS REQUIRED; REPEALING CERTAIN ORDINANCES CONTINGENT UPON THE APPROVAL OF THIS ORDINANCE BY THE VOTERS; PROVIDING FOR SEVERABILITY OF THE PROVISIONS OF THIS ORDINANCE; AND REQUIRING THE FULL TEXT TO BE PUBLISHED.**

**ORDINANCE**

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

**SECTION 1.** That Article II of Chapter 10 of the Lawton City Code, 2015, is hereby amended by the enactment of a new Paragraph (D) under Section 10-2-205 to read as follows:

**Chapter 10. TAXATION**

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**ARTICLE II. SALES TAX CODE**

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D. An excise tax in the amount of two and one-eighth percent (2.125%) is hereby levied upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state, including but not limited to the specific taxable sales and service transactions enumerated in Paragraph (A), inclusive, of Subsections (1-23) of Section 10-2-206 of this chapter.

1. The excise tax levied pursuant to Paragraph (D) above shall be for a limited term beginning April 1, 2020, and ending December 31, 2034, with the exception one-half of one percent (1/2%) of the two and one-eighth percent (2.125%) tax levied pursuant to Paragraph (D) will be for an indefinite period.

2. The City Council shall by resolution establish the administrative intent of the Mayor and Council of the City of Lawton regarding the funding of projects/operational expenditures with the sales tax levied by this Paragraph (D), such sales tax subject to the requirements of prior encumbrances.

3. The excise tax levied pursuant to this Paragraph (D) of this Section 10-2-205 shall be cumulative to all other excise taxes levied by Section 10-2-205 of this chapter upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state, and cumulative of any other such excise tax levied by this chapter or any other taxing authority.

4. All revenues and proceeds derived from the proceeds of this tax provision, subject to the requirements of prior encumbrances, shall be deposited and credited to the City's general fund, to be appropriated and expended in accordance with law, in order to finance general functions and operations of the municipal government. The term "general functions and operations" as used herein shall include but is not limited to operations supported by the general fund, the projects of the City's capital improvement program, transfers made to the City's capital improvement fund, transfers to the City's sinking fund and such other programs and projects as the governing body may, in its discretion, deem necessary and proper.

**SECTION 2. CODIFICATION.** The provisions of Section 1 of this Ordinance shall be codified as Section 10-2-205(D) of Article II of Chapter 10 of the Lawton City Code, 2015.

**SECTION 3. EFFECTIVE DATE OF SECTIONS 1 AND 2: APPROVAL BY CITY VOTERS REQUIRED.** The provisions of Sections 1 and 2 of this Ordinance shall become effective from and after 12:00 a.m. on April 1, 2020, but only if this Ordinance is approved by a majority vote of the qualified, registered voters of The City of Lawton voting at the special election called for that purpose by the City Council of the City, which election will be held within the City on February 11, 2020, and will be conducted by the Comanche County Election Board in the manner provided by law; provided, if this Ordinance is not so approved by the City voters on February 11, 2020, then the provisions of Sections 1 and 2 hereof shall become null and void and of no force and effect whatever.

**SECTION 4. REPEALER.** Subject to the approval of this Ordinance by a majority of the registered, qualified voters of the City of Lawton voting on the same, to be held February 11, 2020, in the manner prescribed by law, the provisions of Ordinance Number 14-18 relating to seven-eighths of one percent (0.875%) sales tax for Public Safety and Capital Improvement/Operational

Expenditures and the provisions of Ordinance Number 15-11 as amended by Ordinance Number 18-23 relating to one and one-quarter percent (1.25%) sales tax for Capital Improvements are hereby repealed effective April 1, 2020, it being the intent hereof that the two and one-eighth percent (2.125%) sales tax authorized hereby replaces the tax authorized by those ordinances, such tax subject to the requirements of prior encumbrances, effective on that date without an increase or decrease in the total thereof. If this Ordinance is not approved by a majority of the registered, qualified voters of the City of Lawton voting on the same, then the provisions of Ordinance Number 14-18 and the provisions of Ordinance Number 15-11 as amended by Ordinance Number 18-23 shall remain in full force and effect.

**SECTION 5. 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, said portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion of this Ordinance.

ADOPTED AND APPROVED BY THE COUNCIL OF THE CITY OF LAWTON, OKLAHOMA THIS 26<sup>th</sup> DAY OF NOVEMBER 2019.

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STANLEY BOOKER, MAYOR

ATTEST:  
(SEAL)

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TRACI L. HUSHBECK, CITY CLERK

APPROVED as to form and legality this 26<sup>th</sup> day of November 2019.

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ROBERT L. ROSS, INTERIM CITY ATTORNEY