

**THE BOARD OF TRUSTEES OF THE TOWN OF LUTHER, STATE OF OKLAHOMA,  
MET IN SPECIAL SESSION IN LUTHER TOWN HALL, 108 SOUTH MAIN STREET,  
LUTHER, OKLAHOMA, ON THE 28<sup>TH</sup> DAY OF JANUARY, 2021 AT 6:30 P.M.**

**PRESENT:**

Name: <u>Jenni White</u>	Title: <u>Mayor, Trustee</u>
Name: <u>Trandy Langston</u>	Title: <u>Vice-Mayor, Trustee</u>
Name: <u>Terry Arps</u>	Title: <u>Trustee</u>
Name: <u>Brian Hall</u>	Title: <u>Trustee</u>
Name: <u>Jeff Schwarzmeier</u>	Title: <u>Trustee</u>

**ABSENT:**

Name: No members were absent

Written notice of the schedule of regular meetings of the Board of Trustees of the Town for calendar year 2021 having been given in writing to the Clerk of the Town prior to December 15, 2020, and public notice of this meeting having been posted in prominent public view at Town Hall, 108 South Main Street, Luther, Oklahoma, at least forty-eight hours prior to the meeting documented by these minutes, excluding Saturdays, Sundays and legal holidays, all in compliance with the Oklahoma Open Meeting Act.

**(OTHER PROCEEDINGS)**

Thereupon, Mayor Jenni White introduced Ordinance No. 2021-04, and read the title in full, and Ordinance No. 2021-04, which had previously been ready in full by the Town Attorney and by the Trustees and considered by sections, and upon motion by Jenni White, seconded by Terry Arps, said Ordinance was adopted by the following vote:

**AYE:**

Name: <u>Jenni White</u>	Title: <u>Mayor, Trustee</u>
Name: <u>Trandy Langston</u>	Title: <u>Vice-Mayor, Trustee</u>
Name: <u>Terry Arps</u>	Title: <u>Trustee</u>
Name: <u>Brian Hall</u>	Title: <u>Trustee</u>
Name: <u>Jeff Schwarzmeier</u>	Title: <u>Trustee</u>

**NAY:**

Name: There were no NAY votes.

Said Ordinance was thereupon signed by the Mayor, attested by the Acting Clerk, sealed with the seal of the Town of Luther, and approved as to form and content by the Town Attorney, and reads as follows:

**ORDINANCE NO. 2021-04**

**AN ORDINANCE LEVYING AND ASSESSING A SALES TAX OF ONE HALF OF ONE PERCENT (1/2%), IN ADDITION TO PRESENT SALES TAXES UPON THE GROSS RECEIPTS OR PROCEEDS ON CERTAIN SALES AS HEREIN DEFINED, TO TAKE EFFECT ON JULY 1, 2021, AND FOR THE PURPOSE OF FUNDING GENERAL MUNICIPAL OPERATIONS OF THE TOWN OF LUTHER, OKLAHOMA; DEFINING TERMS; PRESCRIBING PROCEDURES, REMEDIES, LIEN AND FIXING PENALTIES; ESTABLISHING AN EFFECTIVE DATE; AND MAKING PROVISIONS SEVERABLE**

**BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF LUTHER, OKLAHOMA:**

**SECTION 1. CITATION AND CODIFICATION.** This Ordinance shall be known and may be cited as "Town of Luther Sales Tax Ordinance No. 2 of 2021."

**SECTION 2. DEFINITIONS.** In addition to such definitions of words, terms or phrases adopted in this Ordinance, the definitions of words, terms or phrases contained in the Oklahoma Sales Tax Code, Title 68, Oklahoma Statutes, Section 1352, as amended, are hereby adopted by reference and made a part of this Ordinance.

**SECTION 3. TAX COLLECTOR DEFINED.** The term "Tax Collector" as used herein means the department of the Town government or the official agency of the State duly designated according to law or contract and authorized by law to administer the collection of the tax herein levied.

**SECTION 4. CLASSIFICATION OF TAXPAYERS.** For the purpose of this Ordinance the classification of taxpayers hereunder shall be as prescribed by State law for purposes of the Oklahoma Sales Tax Code.

**SECTION 5. 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 Town permit for the same purpose.

**SECTION 6. EFFECTIVE DATE.** This Ordinance shall become and be effective on and after April 6, 2021, subject to approval by a majority of the registered voters of the Town of Luther, Oklahoma, voting on same in the manner prescribed by Title 11, Oklahoma Statutes, Sections 16-101 *et seq.*, as amended.

**SECTION 7. PURPOSE OF REVENUES.** It is hereby declared to be the purpose of this Ordinance to provide revenues for the support of the functions of the municipal government of the Town of Luther.

**SECTION 8. TERM OF TAX.** Upon approval by the voters as required above, this Ordinance shall remain in effect and not be repealed unless repealed by a majority of the registered voters of the Town voting to repeal same in the manner as was required for its approval.

**SECTION 9. TAX RATE - SALES SUBJECT TO TAX.** There is hereby levied in addition to all other taxes in effect in the Town of Luther, Oklahoma, an excise tax of one half of one percent (1/2%), upon the gross proceeds or gross receipts derived from all sales or services in the Town of Luther, Oklahoma, upon which a consumer sales tax is levied by the State of Oklahoma under the Oklahoma Sales Tax Code in accordance with the Term of the Tax stated in Section 8 of this Ordinance.

**SECTION 10. EXEMPTIONS.** There is hereby specifically exempted from the tax levied by this Ordinance all items that are exempt from State sales tax under the Oklahoma Sales Tax Code.

**SECTION 11. OTHER EXEMPT TRANSFERS.** There is also hereby specifically exempted from the tax herein levied the transfer of such tangible personal property as is exempted from the Oklahoma Sales Tax Code.

**SECTION 12. TAX DUE WHEN - RETURNS - RECORDS.** The tax levied hereunder shall be due and payable at the time and in the manner and form prescribed for payment of the State sales tax under the Oklahoma Sales Tax Code.

**SECTION 13. PAYMENT OF TAX - BRACKETS.**

- (a) The tax herein levied shall be paid to the Tax Collector at the time and in the form and manner provided for payment of State sales tax under the Oklahoma Sales Tax Code.
- (b) The bracket system for the collection of the 1/2% Town sales tax provided for herein by the Tax Collector shall be the same as is hereafter adopted by the agreement of the Town of Luther, Oklahoma, and the Tax Collector, in the collection of the 1/2% Town sales tax provided for herein and any applicable State sales tax.

**SECTION 14. TAX CONSTITUTES DEBT.** Such taxes, penalty and interest due hereunder shall at all times constitute a prior, superior and paramount claim as against the claims of unsecured creditors, and may be collected by suit as any other debt.

**SECTION 15. VENDOR'S DUTY TO COLLECT TAX.**

- (a) The tax levied hereunder shall be paid by the consumer or user to the vendor, and it shall be the duty of each and every vendor in this Town to collect from the consumer or user, the full amount of the tax levied by this Ordinance, or any amount equal as nearly as possible or practicable to the average equivalent thereof.
- (b) Vendors shall add the tax imposed hereunder, or the average equivalent thereof, to the sales price or charge, and when added such tax shall constitute a part of such price or charges, shall be debt from the consumer or user to vendor until paid, and shall be recoverable at law in the same manner as other debts.

(c) A vendor as defined herein, who willfully or intentionally fails, neglects or refuses to collect the full amount of the tax levied by this Ordinance, or willfully or intentionally fails, neglects or refuses to comply with the provisions hereof or remits or rebates to a consumer or user, either directly or indirectly, and by whatsoever means, all or any part of the tax herein levied, or makes in any form of advertising, verbally or otherwise, any statement which infers that the vendor is absorbing the tax, or paying the tax for the consumer or user by an adjustment of prices or at a price including the tax, or in any manner whatsoever, shall be deemed guilty of an offense, and upon conviction thereof shall be fined not more than One Hundred Dollars (\$100.00), plus costs, and upon conviction for a second or other subsequent offense shall be fined not more than Five Hundred Dollars (\$500.00), plus costs, or incarcerated for not more than sixty days, or both. *Provided that*, sales by vending machines may be made at a stated price which includes State and any municipal sales tax.

(d) Any sum or sums collected or required to be collected hereunder shall be deemed to be held in trust for the Town of Luther, Oklahoma, and, as trustee, the collecting vendor shall have a fiduciary duty to the Town of Luther, Oklahoma in regard to such sums and shall be subject to the trust laws of the State of Oklahoma. Any vendor who willfully or intentionally fails to remit the tax, after the tax levied by this article was collected from the consumer or user, and appropriates the tax held in trust to the vendor's own use, or to the use of any person not entitled thereto, without authority of law, shall be guilty of embezzlement.

**SECTION 16. RETURNS AND REMITTANCES - DISCOUNTS.** Returns and remittances of the tax herein levied and collected shall be made to the Tax Collector at the time and in the manner, form and amount as prescribed for returns and remittances required by the Oklahoma Sales Tax Code; and remittances of tax collected hereunder shall be subject to the same discount as may be allowed by the Oklahoma Sales Tax Code for collection of State sales tax.

**SECTION 17. INTEREST AND PENALTIES - DELINQUENCY.** The provisions of Title 68, Oklahoma Statutes, Section 217, as amended, and of Title 68, Oklahoma Statutes, Sections 1350, *et seq.*, as amended, are hereby adopted by reference and made a part of this Ordinance, and interest and penalties at the rates and in amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the tax levied by this Ordinance. *Provided that*, the failure or refusal of any taxpayer to make and transmit the reports and remittances of tax in the time and manner required by this Ordinance shall cause such tax to be delinquent. In addition, if such delinquency continues for a period of five days the taxpayer shall forfeit his claim to any discount allowed under this Ordinance.

**SECTION 18. WAIVER OF INTEREST AND PENALTIES.** The interest or penalty or any portion thereof accruing by reason of a taxpayer's failure to pay the Town sales tax herein levied may be waived or remitted in the same manner as provided for such waiver or remittance as applied in administration of the State sales tax provided in Title 68, Oklahoma Statutes, Section 220, as amended; and to accomplish the purposes of this section the applicable provisions of such Section 220 are hereby adopted by reference and made a part of this Ordinance.

**SECTION 19. ERRONEOUS PAYMENTS - CLAIM FOR REFUND.** Refund of erroneous payment of the Town sales tax herein levied may be made to any taxpayer making such erroneous payment in the same manner and procedure, and under the same limitations of time, as

provided for administration of the State sales tax as set forth in Title 68, Oklahoma Statutes, Section 227, as amended, and to accomplish the purposes of this Section, the applicable provisions of such Section 227 are hereby adopted by reference and made a part of this Ordinance.

**SECTION 20. FRAUDULENT RETURNS.** In addition to all civil penalties provided by this Ordinance, the willful failure or refusal of any taxpayer to make reports and remittances herein required, or the making of any false and fraudulent report for the purpose for avoiding or escaping payment for any tax or portion thereof rightfully due under this Ordinance shall be an offense, and upon conviction thereof the offending taxpayer shall be subject to such fines and/or incarceration as provided in Title 68, Oklahoma Statutes, Section 241, as amended.

**SECTION 21. RECORDS CONFIDENTIAL.** The confidential and privileged nature of the records and files concerning the administration of the Town sales tax is legislatively recognized and declared, and to protect the same the provisions of Title 68, Oklahoma Statutes, Section 205, as amended, of the Oklahoma Sales Tax Code, and each subsection thereof is hereby adopted by reference and made fully effective and applicable to administration of the Town sales tax as if here set forth in full.

**SECTION 22. AMENDMENTS.** The people of the Town of Luther, Oklahoma, by their approval of this Ordinance at the election hereinabove provided, hereby authorize the Board of Trustees by ordinances 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 except that neither the rate of the tax herein provided, nor the term, nor the purpose of the tax herein provided, shall be changed without approval by the qualified electors of the Town as provided by law.

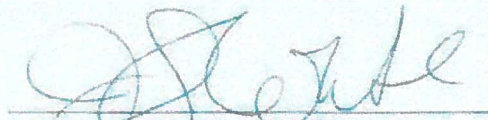
**SECTION 23. PROVISIONS CUMULATIVE.** The provisions of this Ordinance shall be cumulative, and in addition to any and all other taxing provisions of Town ordinances.

**SECTION 24. PROVISIONS SEVERABLE.** The provisions hereof are hereby declared to be severable, and if any section, subsection, paragraph, sentence or clause of this Ordinance is for any reason held invalid or inoperative by any court of competent jurisdiction such decision shall not affect any other section, subsection, paragraph, sentence or clause hereof.

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**PASSED AND APPROVED** in regular session this 28<sup>th</sup> day of January, 2021.

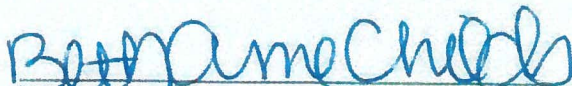
  
MAYOR JENNI WHITE

ATTEST:

  
ACTING TOWN CLERK



Approved as to form and legality:

  
Town Attorney

STATE OF OKLAHOMA            )  
                                                  ) ss.  
COUNTY OF OKLAHOMA        )

I, the undersigned, the duly qualified and Acting Town Clerk of the Town of Luther, Oklahoma, do hereby certify the foregoing is a true and correct and complete copy of the proceedings of the governing body of said Town relating to the adoption of an Ordinance identified as Ordinance No. 2021-04, as the same appears of record in my office.

I further certify that attached hereto are true and complete copies of the schedule of regular meetings for calendar year 2021 which was filed in my office prior to December 15, 2020, and public notice of this meeting having been posted in prominent public view at Town Hall, 108 South Main Street, Luther, Oklahoma, at least forty-eight hours prior to the meeting documented by these minutes, excluding Saturdays, Sundays and legal holidays.

WITNESS my hand and seal this 28th day of January, 2021.

  
ACTING TOWN CLERK



**RESOLUTION NO. 2020-20**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF LUTHER,  
OKLAHOMA, SETTING THE REGULARLY SCHEDULED MEETINGS OF THE  
BOARD OF TRUSTEES FOR CALENDAR YEAR 2021**

**WHEREAS**, the Open Meeting Act, codified in 25 O.S. §301, *et seq.*, requires all public bodies to give notice in writing by December 15th of each calendar year of the schedule showing the date, time and place of the regularly scheduled meetings for the following calendar year; and

**WHEREAS**, the Luther Board of Trustees has elected to handle this statutory responsibility through a Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LUTHER, OKLAHOMA, THAT** the regular Board of Trustees Meetings for Calendar Year 2021 shall be held at 7:00 p.m. on the following dates:

January	12th
February	9th
March	9th
April	13th
May	11th
June	8th
July	13th
August	10th
September	14th
October	12th
November	9th
December	14th

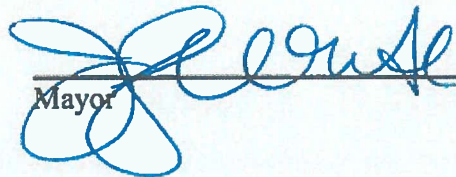
**NOW, THEREFORE, BE IT FURTHER RESOLVED THAT** the regularly scheduled meetings will be held in Luther Town Hall, 108 South Main, Luther, Oklahoma 73054.

Adopted and approved by the Board of Trustees of the Town of Luther this 8 day of December, 2020.



Town Clerk

*Interim*

  
Mayor