

**ORDINANCE NO. 2021-13**

**AN ORDINANCE OF THE TOWN OF LUTHER, OKLAHOMA, AMENDING PART 7, “FINANCE AND TAXATION,” CHAPTER 5, “EXCISE TAX,” TO THE LUTHER CODE OF ORDINANCES, AND SPECIFICALLY AMENDING SECTION 7-501, “EXCISE TAX ON STORAGE, USE OR OTHER CONSUMPTION OF TANGIBLE, PERSONAL PROPERTY LEVIED;” AND INCREASING THE RATE TO FOUR PERCENT (4%) OF THE PURCHASE PRICE; REPEALING ALL PRIOR ORDINANCES TO THE CONTRARY; PROVIDING FOR SEVERABILITY; AND DECLARING AN EMERGENCY**

**BE IT ORDAINED BY THE TRUSTEES OF THE TOWN OF LUTHER, AS FOLLOWS:**

**SECTION I.** Section 7-501 of the Code of Ordinances of the Town of Luther, Oklahoma, is hereby amended to read as follows:

**SECTION 7-501                      EXCISE TAX ON STORAGE, USE OR OTHER CONSUMPTION OF TANGIBLE, PERSONAL PROPERTY LEVIED**

There is hereby levied and there shall be paid by every person storing, using or otherwise consuming within the Town of Luther, Oklahoma (the “town”), tangible, personal property purchased or brought into the town, an excise tax on the storage, use or other consuming within the town of such property at the rate of four percent (4%) of the purchase price of such property. Such tax shall be paid by every person storing, using otherwise consuming, within the town, tangible, personal property purchased or brought into the town. The tax levied hereby shall be paid at the time of importation or storage of the property within the town. The tax levied hereby shall be paid at the time of importation or storage of the property within the town and shall be assessed only as to property purchased outside Oklahoma; provided, that the tax levied herein shall not be levied against tangible, personal property intended solely for use outside the town, but which is stored in the town pending shipment outside the town or which is temporarily retained in the town for the purpose of fabrication, repair, testing, alternation, maintenance or other service. Any person liable for payment of the tax authorized herein, may deduct from such tax any local or municipal sales tax previously paid on such goods or services; provided, that the amount deducted shall not exceed the amount that would have been due if the taxes imposed by the town had been levied on the sale of such goods or services.

**SECTION II.** If any part or parts of this ordinance are deemed unconstitutional, invalid, or ineffective, the remaining portion shall not be affected, but shall remain in full force and effect.

**SECTION III.** All ordinances in conflict herewith are hereby repealed.

**SECTION IV.** It being immediately necessary for the preservation of the public peace, health, safety, and welfare of the Town of Luther and the inhabitants thereof that this ordinance be put into full force and effect, an emergency is hereby declared to exist by reason whereof this ordinance shall be in full force and effect from and after its passage and approval.

**PASSED AND APPROVED** and the Emergency Clause ruled upon separately this 8<sup>th</sup> day of June, 2021.

  
MAYOR TERRY ARPS

ATTEST:

  
Acting Town Clerk



Approved as to form and legality:

  
Town Attorney