

## **RESOLUTION 2025-6**

**A RESOLUTION AUTHORIZING AND DIRECTING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN THE TOWN OF SPAVINAW CITY, OKLAHOMA, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED VOTERS OF SAID TOWN THE QUESTION OF LEVYING AND COLLECTING A ONE PERCENT (1.000%) SALES TAX FOR THE PURPOSE OF PROMOTING AND FUNDING POLICE DEPARTMENT SERVICES WITHIN SPAVINAW CITY, OKLAHOMA, AND/OR TO BE APPLIED OR PLEDGED TOWARD THE PAYMENT OF PRINCIPAL AND INTEREST ON ANY INDEBTEDNESS, INCLUDING REFUNDING INDEBTEDNESS, INCURRED BY OR ON BEHALF OF SPAVINAW CITY FOR SUCH PURPOSES; PROVIDING BALLOT TITLE; PROVIDING FOR NOTICE TO MAYES COUNTY ELECTION BOARD, POLLING PLACES AND CONDUCT OF SUCH ELECTION; AND PROVIDING FOR COMMENCEMENT AND DURATION OF SUCH SALES TAX.**

**WHEREAS**, it is deemed necessary and advisable by the Board of Trustees of Spavinaw City, Oklahoma, to improve the public safety, quality of life and general economic conditions of the people of Spavinaw City, Oklahoma, in order to retain and expand existing law enforcement services and attract viable candidates to the department offering competitive salaries; and

**WHEREAS**, there are minimal funds in the treasury for such purpose and power is granted said Board of Trustees to levy and collect a sales tax to provide funds for such purpose providing the same be authorized by a majority of the registered voters thereof voting at an election duly held for such purpose.

**BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF SPAVINAW CITY, OKLAHOMA:**

**Section 1.** There is hereby called a special election in the Town of Spavinaw City to be held on the 13th day of May, 2025, for the purpose of submitting to the registered voters thereof the following proposition:

Proposition No. 1 "Shall the Town of Spavinaw City, by its Board of Trustees, levy and collect a one percent (1.00%) sales tax for the purpose of promoting and funding police department services within the Town of Spavinaw City, Oklahoma, and/or to be applied or pledged toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of the Town of Spavinaw City, Oklahoma for such purposes, such sales tax to commence on the first day of July, 2025, and continuing thereafter for ten (10) years from the date of commencement of such tax?"

**Section 2.** The ballot setting forth the above proposition shall also contain in connection with the said proposition the following words:

FOR

The Above Proposition

AGAINST

The Above Proposition

Only the registered, qualified voters of the Town of Spavinaw City, Oklahoma, may vote upon the proposition as above set forth.

The polls shall be opened at 7:00 o'clock A.M. and shall remain open continuously until and be closed at 7:00 o'clock P.M.

The number and location of the polling places for said election shall be the same as the regular precinct polling places as designated for municipal elections by the Mayes County Election Board. Such election shall be conducted by those officers designated by the Mayes County Election Board, which officers shall also act as counters and certify the election results as required by law.

**Section 3.** The County Clerk of Mayes County is hereby directed to transmit a copy of this Resolution to the Secretary of the Mayes County Election Board immediately upon approval hereof by the Board of Trustees of the Town of Spavinaw City, Oklahoma.

**Section 4.** Subject to approval of a majority of the registered voters of the Town of Spavinaw City, a municipality, voting thereon as herein provided, there is hereby levied in addition to all other taxes in effect in the Town of Spavinaw City, Oklahoma, a sales tax of one percent (1.00%) upon the gross proceeds or gross receipts derived from all sales or services in the Town of Spavinaw City, Oklahoma upon which a consumers sales tax is levied by the State of Oklahoma for the purpose set forth in Section 8 hereof. .

**Section 5.** The tax herein levied shall be and remain in effect for a period commencing on the first day July, 2025 and continuing thereafter for ten (10) years from the date of commencement of such tax.

**Section 6.** 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 Resolution, hereby ratified, confirmed and adopted in lieu of any requirement for an additional County permit for the same purpose.

**Section 7.** It is hereby declared to be the purpose of this Resolution to provide revenue for the purpose of promoting and funding police department services, and/or to be applied or pledged toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of the Town of Spavinaw City, Oklahoma for such purpose, including the following items:

Purchase of transportation vehicles, vehicle upgrades, police department equipment, and computer equipment, and payment of services offered by the Town's municipal judge, services offered by the Town's prosecuting attorney, services offered by the Mayes County Sheriff's Department for dispatch services or housing of inmates, and payment of police officer salaries, benefits and training;

**Section 9.** There is hereby specifically exempted from the sales tax levied by this Resolution all items that are exempt from the State sales tax under the Oklahoma Sales Tax Code. Section 10. 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 11.** Such sales taxes 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 12.** The definitions of words, terms and phrases contained in the Oklahoma Sales Tax Code, Title 68, Oklahoma Statutes 2011, Section 1352, as amended, are hereby adopted by reference and made a part of this Resolution.

**Section 13.** The term "Tax Collector" as used herein means the department of the County government or the official agency of the State duly designated according to law or contract authorized by law to administer the collection of the tax herein levied.

**Section 14.** For the purpose of this Resolution the classification of taxpayers hereunder shall be as prescribed by state law for purposes of the Oklahoma Sales Tax Code. 6

**Section 15.** (a) The tax herein levied shall be paid to the Tax Collector at the time in 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 sales tax provided for herein by the Tax Collector shall be as the same is hereafter adopted by the agreement of Town of Spavinaw City, Oklahoma, and the Tax Collector, in the collection of both the sales tax provided for herein and the State sales tax.

**Section 16.** (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 of tangible property or services- in the Town of Spavinaw City, subject to the tax levied by this Resolution, to collect from the consumer or user, the full amount of the tax levied by this Resolution, 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, charge, consideration, gross receipts or gross proceeds of the sale of tangible personal property or services taxed by this Resolution, 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 who willfully or intentionally fails, neglects or refuses to collect the full amount of the tax levied by this Resolution, 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 he 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 (60) days, or both. Provided, 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 Town of Spavinaw City, Oklahoma, and, as trustee, the collecting vendor shall have a fiduciary duty to the Town of Spavinaw City, Oklahoma in regards to such sums and shall be subject to the trust laws of this state. 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 his own use, or to the use of any person not entitled thereto, without authority of law, shall be guilty of embezzlement.

**Section 17.** 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 18.** The provisions of Title 68, Oklahoma Statutes 2011, Section 217, as amended, and of Title 68, Oklahoma Statutes 2011, Sections 1350 et seq., as amended, are hereby adopted by reference and made a part of this Resolution, 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 Resolution. 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 Resolution shall cause such tax to be delinquent. In addition, if such delinquency continues for a period of five (5) days the taxpayer shall forfeit his claim to any discount allowed under this Resolution.

**Section 19.** The interest or penalty or any portion thereof accruing by reason of a taxpayer's failure to pay the 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 2011, 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 Resolution.

**Section 20.** Refund of erroneous payment of the 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 2011, 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 Resolution.

**Section 21.** In addition to all civil penalties provided by this Resolution, 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 Resolution shall be an offense, and upon conviction thereof the offending taxpayer shall be subject to such fines as set out under Title 68, Oklahoma Statutes 2011, Section 241, as amended.

**Section 22.** The confidential and privileged nature of the records and files concerning the administration of this sales tax is legislatively recognized and declared, and to protect the same the provisions of Title 68, Oklahoma Statutes 2011, 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 this sales tax as if here set forth in full.

**Section 23.** The people of the Town of Spavinaw, Oklahoma, by their approval of the proposition set forth in Section 1 of this Resolution at the election hereinabove provided, hereby authorize the Board of Trustees of Spavinaw Town, by Resolutions duly enacted to make such administrative and technical changes or additions in the method and manner of administration and enforcing this Resolution 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 of the qualified electors of the Town as provided by law.

**Section 24.** The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of Town or County Resolutions.

**Section 25.** The provisions hereof are hereby declared to be severable, and if any section, subsection, paragraph, sentence or clause of this Resolution 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.

**PASSED AND APPROVED** this 11th day of March, 2025

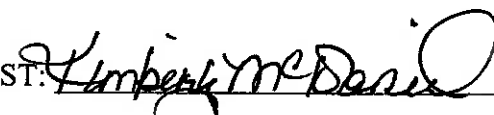
**BOARD OF TRUSTEES OF SPAVINAW, OKLAHOMA**



**Amanda Miller, Mayor**

**Town of Spavinaw Board of Trustees**

ATTEST:

  
**Kimberly McDaniel, City Clerk**

