

**RESOLUTION NO. I**

**Summary: Resolution authorizing a special election for December 12, 2023, to submit Ordinance No. 27,420, levying a temporary limited-purpose excise tax of 1%, to City voters.**

**(Published in the Journal Record  
November 15, 22 and 29, and December 6, 2023)**

**RESOLUTION**

**RESOLUTION AUTHORIZING THE MAYOR TO ISSUE A PROCLAMATION CALLING A SPECIAL ELECTION TO BE HELD ON DECEMBER 12, 2023, TO SUBMIT ORDINANCE NO. 27,420 TO THE REGISTERED VOTERS OF THE CITY OF OKLAHOMA CITY, OKLAHOMA, FOR THEIR APPROVAL OR DISAPPROVAL; PROVIDING THAT, IF APPROVED BY VOTERS, ORDINANCE NO. 27,420 WOULD AMEND THE CITY SALES TAX CODE, CHAPTER 52, ARTICLE II, OF THE OKLAHOMA CITY MUNICIPAL CODE, 2020, BY THE ENACTMENT OF A SECTION 52-23.8, LEVYING A LIMITED-PURPOSE EXCISE TAX OF ONE PERCENT (1%) ON ALL SALES TAXABLE UNDER THE SALES TAX LAWS OF THE STATE OF OKLAHOMA FOR A LIMITED TERM OF SEVENTY-TWO (72) MONTHS; SPECIFYING THE PROPOSITION TO BE SUBMITTED TO VOTERS; PROVIDING THAT THE CALL FOR THE ELECTION SHALL BE BY MAYORAL PROCLAMATION; PROVIDING FOR PUBLICATION OF THIS RESOLUTION AND THE PROCLAMATION ISSUED BY THE MAYOR TO CALL THE SAID ELECTION; AND FURTHER PROVIDING THAT THE RETURNS THEREOF SHALL BE CANVASSED BY THE COUNTY ELECTION BOARDS PURSUANT TO STATE LAW AND CERTIFIED TO THE MAYOR AND COUNCIL.**

**WHEREAS,** on September 26<sup>th</sup>, 2023, the City Council of The City of Oklahoma City finally passed Ordinance No. 27,420 amending the City Sales Tax Code, Chapter 52, Article II, of the Oklahoma City Municipal Code, 2020, by the enactment of a Section 52-23.8, which levies a limited-purpose excise tax of one percent (1%) on all sales taxable under the sales tax laws of the State of Oklahoma for a limited term of seventy-two (72) months; and

**WHEREAS,** 68 O.S. § 2705 provides that no levy of a tax by a municipal corporation shall be valid unless approved by a majority vote of the qualified electors of such municipal corporation; and

**WHEREAS,** 11 O.S. § 16-112 provides that when the municipal governing body shall deem it advisable, it may, by resolution or ordinance, authorize the Mayor to call a special election for any purpose authorized by law; and

**WHEREAS,** by passage of this Resolution, the Council of The City of Oklahoma City desires to provide for the calling and holding of a special election in accordance with the authority of 68 O.S. § 2705 and 11 O.S. § 16-112, with such special election to be held on Tuesday, December 12, 2023, for submitting the proposed excise tax to a vote of the qualified electors of The City of Oklahoma City for their approval or disapproval; and

**WHEREAS,** by passage of this Resolution pursuant to authority of 68 O.S. § 2705 and 11 O.S. § 16-112, the Council of The City of Oklahoma City desires to authorize the Mayor of said City to issue a Special Election Proclamation calling the aforesaid special election; and

**WHEREAS,** 11 O.S. § 16-101 provides that notice of a special municipal election shall be given by publishing the resolution of the municipal governing body calling for the election at least ten (10) days before the date of the special election; and

**WHEREAS,** by passage of this Resolution pursuant to authority of 68 O.S. § 2705 and 11 O.S. § 16-112, the Council of The City of Oklahoma City further desires to provide for the legally required notice of the aforesaid special election (ref. 11 O.S. § 16-101), which notice shall be given by publication of both this Resolution and the Mayoral Proclamation on November 15, 22 and 29, and December 6, 2023; and

**WHEREAS,** by passage of this Resolution pursuant to authority of 68 O.S. § 2705 and 11 O.S. § 16-112, the Council of The City of Oklahoma City further desires to cause Ordinance No. 27,420 to be published in a legally qualified newspaper on the day after final passage of such Ordinance by the City Council in the month of September 2023, said publication being to meet the ordinance publication requirement of Oklahoma City Charter, Art. II, § 24.

**NOW, THEREFORE, BE IT RESOLVED** that the Council of The City of Oklahoma City, as required by 68 O.S. § 2705 and 11 O.S. § 16-112, does hereby authorize David Holt, Mayor of said City, to issue a Special Election Proclamation calling a special election for submitting Ordinance No. 27,420, levying a limited-purpose excise tax of 1% for a limited term of seventy-two (72) months, to a vote of the qualified electors of The City of Oklahoma City for their approval or disapproval.

**AND BE IT FURTHER RESOLVED** that, pursuant to the aforesaid authorities, the Council does hereby designate Tuesday, December 12, 2023, as the date on which said special election shall be had and held within The City of Oklahoma City.

**AND BE IT FURTHER RESOLVED** by the Council that the question to be voted upon at said special election shall be as follows:

[See Exhibit A, BALLOT, attached to and incorporated into this Resolution];

**AND BE IT FURTHER RESOLVED** that the Council of The City of Oklahoma City does hereby direct the City Clerk of The City of Oklahoma City to cause this Resolution and the Mayoral Proclamation to be published in a legally qualified newspaper on the following dates, to-wit: November 15, 22 and 29, and December 6, 2023, said publication being to give at least ten (10) days' notice of the aforesaid special election, as required by 11 O.S. § 16-101.

**AND BE IT FURTHER RESOLVED** that the Council of The City of Oklahoma City does hereby direct the City Clerk of The City of Oklahoma City to cause Ordinance No. 27,420 to be published in a legally qualified newspaper on the day after final passage of such Ordinance by the City Council in the month of September 2023, said publication being to meet the ordinance publication requirement of Oklahoma City Charter, Art. II, § 24.

**ADOPTED** by the Council and **SIGNED** by the Mayor of The City of Oklahoma City this

26<sup>th</sup> day of September 2023.

ATTEST

*Amy K Simpson*  
City Clerk



*Dird Holt*  
MAYOR

REVIEWED for form and legality.

*David [unclear]*  
MUNICIPAL COUNSELOR

STATE OF OKLAHOMA }  
OKLAHOMA COUNTY } SS.

I, the undersigned, City Clerk of the City of Oklahoma City, in the County and State aforesaid, do hereby certify that the above and foregoing is a true and correct copy of *Resolution No. 1 and ballot* as the same appears of record in my office.

In testimony whereof, I have hereunto subscribed my name and affixed the corporate seal of The City of Oklahoma City, this the *26th* day of *September*, 20*23*.

*Amy K Simpson*  
CITY CLERK



**EXHIBIT A**

**BALLOT TITLE**

**BALLOT TITLE FOR SPECIAL ELECTION ON ORDINANCE NO. 27,420**

**SHALL ORDINANCE NO. 27,420 OF THE CITY OF OKLAHOMA CITY BE APPROVED?**

The Ordinance levies a temporary excise tax of one percent on the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of the State of Oklahoma. The Ordinance earmarks expenditure of the tax for the limited purpose of funding all expenses related in any manner to constructing, establishing, providing, or maintaining an arena facility to be owned by The City of Oklahoma City. The Ordinance defines the word expenses, gives non-exclusive examples of expenses, and states that the word expenses includes without limitation payment of financing costs for obligations related to the stated limited purpose that are issued by a public trust having the City as its beneficiary. The Ordinance creates the Arena Facility Sales Tax Fund. The Ordinance provides that the tax begins at the same time the excise tax levied by Oklahoma City Ordinance No. 26,255 ends and, once effective, lasts for a limited term of 72 months and then such tax ends.

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**Yes – For the Above Proposition**

/ \_\_\_\_\_ /

**No – Against the Above Proposition**