

CHAPTER 1

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ARTICLE 1

INCORPORATION; FORM OF GOVERNMENT; POWERS

- § 1-101 Incorporation.
- § 1-102 Form of government.
- § 1-103 General powers of the municipality.

§ 1-101 INCORPORATION.

The city of Blanchard, Oklahoma, within the corporate limits as now established or as hereafter may be established, shall continue to be a municipal body politic and corporate in perpetuity under the name of the "city of Blanchard, Oklahoma." It shall succeed to and possess all the property, rights, privileges, franchises, powers and immunities now belonging to the corporation known as the city of Blanchard, Oklahoma, and shall be liable for all debts and other obligations for which the corporation is now legally bound.

State Law Reference: O.S. 11 §2-101 et seq.

§ 1-102 FORM OF GOVERNMENT.

The municipal government provided for the city of Blanchard, Oklahoma, shall be the statutory "council-manager" form of government. All powers of the municipality shall be exercised in the manner prescribed by this code of ordinances, future ordinances or state law; provided, that, this code and all future ordinances are not repugnant to the state constitution and laws.

State Law Reference: O.S. 11 §10-101 et seq.

§ 1-103 GENERAL POWERS OF THE MUNICIPALITY.

1. The city of Blanchard, Oklahoma, shall have all the powers, functions, rights, privileges, franchises and immunities specifically granted to municipalities, or not prohibited by the state constitution and laws, and all the implied powers necessary to carry into execution all the powers granted.

2. The city of Blanchard, Oklahoma, shall have the power to adopt a corporate seal and alter the same, to sue and be sued, to make contracts and to grant, extend and renew franchises. It shall have the power to issue bonds, in accordance with the state constitution and laws. It shall have the power, in accordance with the state constitution and laws, to accept and administer federal and state grants-in-aid. It shall have the power to ordain and enforce local legislation, consistent with the state constitution and laws, for the proper organization and functioning of municipal government, for the preservation and enforcement of good government and order, for the protection of health, life,

peace, safety, morals and property, for the prevention, summary abatement and removal of nuisances, and otherwise for the promotion of the common welfare.

3. The enumeration of particular powers of this code of ordinances shall not be deemed to be exclusive or limiting. In addition to the powers enumerated herein or implied hereby, the city of Blanchard, Oklahoma, shall have all powers which, under the state constitution and laws, it would be competent for this code of ordinances specifically to enumerate.

ARTICLE 2

CITY COUNCIL

- § 1-201 Election and terms of council members and officers.
- § 1-202 Powers of the city council.
- § 1-203 Municipal policy and business.
- § 1-204 City council meetings.
- § 1-205 Removal of council members; vacancies.

§ 1-201 ELECTION AND TERMS OF COUNCIL MEMBERS AND OFFICERS.

1. The city council shall consist, and be composed of, five (5) persons: a council member from each of the city's four (4) wards, and one (1) council member at large.

2. The terms of council members shall be staggered, so that, at any one (1) general municipal election, the council members from wards one (1) and two (2) are to be elected for four (4) year terms; and at the next general municipal election, the council members from wards three (3) and four (4) and the council member at large are to be elected for four (4) year terms.

3. All council members shall be elected for terms of four (4) years.

§ 1-202 POWERS OF THE CITY COUNCIL.

1. Except as otherwise provided in this code of ordinances, all powers of the municipality, including the determination of matters of policy, shall be vested in the city council; said city council shall have, and may utilize, all of the powers granted to the municipality and said city council by the state constitution and laws.

2. The city council shall appoint the city manager for an indefinite term, by a majority vote of all of its members; the city council may also suspend or remove the city manager by a majority vote of all of its members.

3. The relationship between the city council and the city manager shall be as prescribed by applicable provisions of Title 11 of Oklahoma Statutes.

§ 1-203 MUNICIPAL POLICY AND BUSINESS.

1. The city council of Blanchard, Oklahoma, shall carry out their responsibilities, powers and duties as officers and as a corporate and politic body, within the limits prescribed by the state constitution and laws and the code of ordinances of the city of Blanchard, Oklahoma.

2. It shall be the policy of the municipal government that no person shall be discriminated against on the grounds of race, creed, color, sex, religion, national origin or age in employment or other activities sponsored directly or indirectly by the city of Blanchard, Oklahoma.

3. Every city council member who shall be present when the opportunity or need arises to vote upon a question, shall vote thereon, unless excused by the unanimous consent of those city council members present, or unless he is directly or indirectly interested in the question, in which event he shall disclose his interest to the city council and it shall be made a matter of record.

§ 1-204 CITY COUNCIL MEETINGS.

1. Municipal business shall be conducted at regularly-scheduled open and public meetings held in the city hall (or another agreed upon place which is open to the public), on the date and at the time as determined by the city council. Said determination shall be made and notice of said determination given all as required by Title 25, Oklahoma Statutes, §310 et seq.

2. Special or emergency city council meetings may be called by the mayor, or by a majority of the council members, upon the serving of notice, as required by current state law.

3. The city council shall establish, by motion or resolution, an order of business for the conduct of its meetings. (Ord. No. 1988-06, 12/6/88; Ord. No. 1996-03, 12/10/96)

§ 1-205 REMOVAL OF COUNCIL MEMBERS; VACANCIES.

1. The mayor or any council member may be removed from office for any cause specified by, and by the methods prescribed and specified by, applicable state law for the removal of officers, including Title 22, Oklahoma Statutes, 1981, §§1181, et seq., as amended.

2. Whenever a member of the municipal governing body is absent from more than one-half of all meetings of the governing body, regular and special, held within any period of four (4) consecutive months, he shall thereupon cease to hold office.

3. Vacancies in the membership of the city council shall be filled according to applicable provisions of state law. (Ord. No. 616, 7/28/15)

ARTICLE 3

MUNICIPAL PERSONNEL

- § 1-301 Mayor; vice-mayor.
- § 1-302 City manager; acting city manager.
- § 1-303 City clerk.
- § 1-304 City treasurer/treasurer of the BMIA.
- § 1-305 Police department; chief of police; unclaimed property; mutual aid.
- § 1-306 Reserve police organization.
- § 1-307 Municipal judge; alternate and acting judges.
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- § 1-321 Personnel board (reserved).
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- § 1-323 Fair housing board created.
- § 1-324 Municipal board of health; health official.
- § 1-325 Municipal departments.
- § 1-326 Attendance at board, committee or trust meetings by members; removal.

§ 1-301 MAYOR; VICE-MAYOR.

1. The city council shall elect one (1) of its members as mayor and one (1) as vice-mayor. The mayor and vice-mayor shall be elected in each odd-numbered year, at the first council meeting held after the council members'

terms begin, or as soon thereafter as practicable, and they shall serve until their respective successors have been elected and qualified.

2. When a vacancy occurs in the office of mayor, the vice-mayor shall become the mayor for the duration of the unexpired term. When a vacancy occurs in the office of vice-mayor, the city council shall elect another vice-mayor from among its members for the duration of the unexpired term.

3. The mayor shall preside at all meetings of the city council and may call special meetings thereof.

4. The mayor shall certify to the correct enrollment of all ordinances and resolutions passed by the city council. The mayor shall have all the powers, rights, privileges, duties and responsibilities of a council member, and may vote on all matters that come before the city council.

5. The mayor shall be recognized as the head of the municipal government for all ceremonial purposes and by the governor for purposes of military law.

6. The vice-mayor shall act as mayor during the absence, disability or suspension of the mayor.

7. The mayor and vice-mayor shall perform all other duties prescribed by state law or ordinance.

§ 1-302 CITY MANAGER; ACTING CITY MANAGER.

1. The city manager shall be appointed by a majority vote of the city council, for an indefinite term.

2. The city manager shall be selected on the basis of his executive and administrative qualifications.

3. At the time of appointment, the city manager need not be a resident of the city or state; but during the tenure of holding office, the city manager shall reside within the boundaries of the city of Blanchard, Oklahoma, the school district or districts that overlap the city boundaries, or within ten (10) miles of the city or school district.

4. The city manager may appoint himself, or the city council or other authority may appoint or elect him, to other offices and positions in municipal government (subject to such regulations as may be prescribed by ordinance), but he may not receive compensation for service in such other offices or positions.

5. Neither the mayor nor any city council members may be appointed city manager during the term for which they shall have been elected, nor within two (2) years after the expiration of their term.

6. The city council may suspend or remove the city manager (or acting city manager), at any time, by a majority vote of all of its members.

7. The city manager may appoint a qualified municipal administrative officer to be acting city manager during the temporary absence or disability of the city manager, by filing a letter of appointment with the city clerk.

8. The city council may appoint an acting city manager if the city manager fails to make such a designation, if the city council suspends the city manager, or if at any time there is a vacancy in the office of city manager. (Ord. No. 2012-01, 1/24/12)

§ 1-303 CITY CLERK.

The city clerk shall be an officer of the city, appointed by the city manager for an indefinite term. The city clerk shall serve as clerk for the council. Subject to regulations the council may prescribe, the city clerk shall:

1. As clerk to the governing board:
 - a. Shall attend all meetings of the city council and Blanchard Municipal Improvement Authority.
 - b. Shall keep a minute book, recording all proceedings of the city council and board of trustees of the Blanchard Municipal Improvement Authority.
 - c. Shall enroll all ordinances and resolutions passed by the council in a book or set of books kept for that purpose.
 - d. Shall have custody of documents, records and archives, as may be provided by law or by ordinance and have custody of the seal of the city.
 - e. Shall attest and affix said seal to documents as required by law or ordinance, and shall see that all ordinances passed are kept on file, in triplicate, in the office of the city clerk.
 - f. Shall be responsible for incoming and outgoing mail.
 - g. Shall be the service agent of process for the city.

- h. Shall be the custodian of the comprehensive city plan.
 - i. Shall keep copies and maps of the city plan.
 - j. Shall be the custodian of the rules and regulations of the planning commission.
 - k. Shall have such other powers, duties and functions related to his/her statutory duties as may be prescribed by law.
2. As administrative official:
- a. Shall be an administrative assistant to the city manager.
 - b. Shall perform secretarial duties for city manager, public works director, various boards of city government.
 - c. Shall receive, receipt for and record income.
 - d. Shall issue licenses, building permits, prepare reports for the U.S. Department of Labor, Census Bureau, FEMA, Alcoholic Beverage Control Board, State Firefighters Pension Board and other government agencies as required.
 - e. Shall assist the city manager in contracting for insurance, services, preparation of bids, ordinances and legal notices.
 - f. Shall answer telephone, receive visitors to city hall and direct to proper person.
 - g. Shall be clerk to municipal court, recording citations issued, preparation of docket receipt and recording of fines and bonds, collect and record same, prepare report for CLEET, correspondence and telephone calls regarding municipal court business, attend municipal court sessions, record disposition of cases, file records of court locally and with the department of public safety.
 - h. Shall order cleaning and office supplies.
 - i. Shall perform any other duties as requested by the city manager. (Ord. No. 1988-05, 8/2/88)

§ 1-304 CITY TREASURER/FINANCIAL OFFICER.

The city treasurer/financial officer shall be an officer of the city, appointed by the city council for an indefinite term. The treasurer of the Blanchard

Municipal Improvement Authority shall be an officer of the Blanchard Municipal Improvement Authority appointed by the trustees of the Blanchard Municipal Improvement Authority for an indefinite term.

The same person shall fill the positions of treasurer of the city and of the Blanchard Municipal Improvement Authority.

The treasurer of the city and of the Blanchard Municipal Improvement Authority shall perform those services and duties set forth under the statutes of the state of Oklahoma and the code of ordinances of the city of Blanchard, to-wit:

1. Deposit daily funds received for the city and the BMIA in depositories as the city council or the board of trustees of the Blanchard Municipal Improvement Authority may designate.

2. Such other duties and services as may be delegated to the treasurer by the city council or by the board of trustees of the Blanchard Municipal Improvement Authority. (Ord. No. 2009-12, 10/22/09)

§ 1-305 POLICE DEPARTMENT; CHIEF OF POLICE; UNCLAIMED PROPERTY; MUTUAL AID.

1. There is hereby created a police department for the city of Blanchard, Oklahoma, the head of which shall be the chief of police. The chief of police shall be appointed by, and may be removed by, the city manager. His term of office shall be indefinite. The chief of police will not be required to live within the municipal city limits of Blanchard. The chief of police must demonstrate the ability to respond to the city of Blanchard within thirty (30) minutes upon notification, as his/her duties may require.

2. One or more police officers may be appointed by, and removed by, the city manager.

3. The chief of police and all police officers shall possess the powers, and be subject to the liabilities possessed and conferred by law upon Sheriffs, in executing the orders of the city council members or enforcing the code of ordinances of the city of Blanchard, Oklahoma.

4. It shall be the duty of the chief of police and/or all police officers to bring to justice all violators of municipal ordinances and federal and state laws, and to turn such violators over to the proper authorities. The chief of police shall serve all warrants, writs, executions and other process, properly directed and delivered to him.

5. It shall be the duty of the chief of police to divide the city into suitable beats and make assignment of the members of the department to the respective beats, in such a manner that the city shall have at all times adequate and effective police protection.

6. The primary offices of the police department shall be maintained at all times at headquarters to receive calls for service and to provide immediate service.

7. It shall be the duty of each member of the police department to observe and report conditions of the streets, avenues and alleys, when the same may be in need of repair or when the conditions of the same may result in some injury or damage to any person or property.

8. The department shall maintain a record of motor vehicle accidents, giving the names of the parties, the kind of cars or vehicles with highway license numbers, the date of the accident and the resulting damages or injuries, if any.

9. In any case of negligence or violation of ordinances for which punishment is provided, it shall be the duty of the attending officer to make a proper arrest and file a complaint, as provided by ordinance.

10. Each member of the police department shall report any conditions of property adjoining any street, avenue or alley which is a public nuisance or a danger to the public safety.

11. The police department shall maintain records of detection and identification and give aid to State and Federal officers in apprehending and arresting criminals.

12. Letters, photographs and other information descriptive of escaped prisoners or accused criminals shall at all times be classified and filed in a condition for immediate use.

13. It shall be the duty of each and every policeman to acquaint himself with all streets, alleys, highways, buildings of major importance and public officials and to give information to the public on such matters when requested.

14. The chief of police and each police officer shall be paid such compensation as the city council may prescribe by motion or resolution.

15. All personal property coming into the possession of any police officer, which has been found, stolen or taken off the person, or out of the possession of, any prisoner or person suspected of, or charged with being a criminal, and which is not known to belong to some person laying claim thereto, shall be delivered into the charge of the chief of police, who shall make a

permanent, written record of said property, including the date and circumstances of the receipt thereof, the name of the person from whom it was taken (or the place where it was found), the subsequent disposal thereof, the date of sale, name and address of the purchaser, and the amount for which it was sold.

16. Any personal property (other than animals) which remains unclaimed and in the possession of the chief of police, or the ownership of which is not satisfactorily established to him for a period of thirty (30) days, shall be sold and the proceeds of the sale paid over to the city treasurer, who shall issue his receipt therefore and deposit the same to the credit of the general fund of the municipality, except for such personal property as in the opinion of the city manager can be more advantageously used by some department or office of the municipal government. Ten (10) days before a sale of such unclaimed property, the chief of police shall have posted in a conspicuous place in the city hall, notice of the time, place and manner of such sale, including the general description of the property to be sold. If, in the opinion of the city manager, all or any portion of the personal property may be more advantageously used in any municipal department or office, he shall so instruct the chief of police in writing and said Police chief shall thereupon deliver the designated property to that department or office of municipal government and make a permanent record of its disposition.

17. Any personal property found by a person other than a public official or employee, which is delivered to any police officer for identification, if not claimed or identified within thirty (30) days, shall, within ten (10) additional days thereafter, if requested by the finder, be returned to him, and a record of such disposal made thereof. If the finder does not request return of the property to him within such additional ten (10) days, then the chief of police shall sell the property as if it had been found by a public official or employee, or, on the instruction of the city manager, deliver it to some department for its use.

18. If any property is sold as herein provided, and the owner thereof takes and recovers possession of the same from the purchaser, the amount paid therefore shall be returned to the purchaser, upon verified claim being submitted and approved by the city council.

19. The personal property of a deceased person shall be delivered only to the next of kin of such person or to the legally-appointed representative of his estate. If the personal property is claimed by the legally-appointed representative of the estate of the deceased, a certified copy of the order of the county court appoint such person shall be deemed sufficient authority to support the claim. If the personal property is claimed by the next of kin, the claimant shall furnish an affidavit to the effect that he is the person entitled to possession of said property; the affidavit shall be deemed sufficient authority to support the claim. If personal property of a deceased person remains unclaimed for a period of

ninety (90) days, it shall be disposed of in the appropriate manner provided in this section.

20. The chief of police, or his designated representative, is authorized to direct that any regularly employed police officers of the city of Blanchard, Oklahoma, may provide law enforcement assistance to another municipality in an emergency; provided, that a written request from an official representative of the other municipality has been received and approved by the city manager or mayor.

21. While serving in said capacity (above), the city of Blanchard, Oklahoma, shall provide salaries, insurance and other regular benefits to these officers.

22. The city manager, mayor or police chief of the city of Blanchard, Oklahoma, is also authorized to request law enforcement assistance from other Municipalities, in emergency situations. In such cases, the assisting officers of the other municipalities shall have the same powers and duties as though employed by the city of Blanchard, Oklahoma; however, salaries, insurance and other benefits shall not be paid by the city of Blanchard, Oklahoma.

23. In all events, the police officers of the city of Blanchard, Oklahoma, shall return to their regular duties when directed to do so by the Blanchard police chief or the police chief of the requesting municipality, whichever direction occurs first.

24. When the Blanchard police chief or city manager shall direct, the assisting police officers of the other municipalities shall return to their own regularly-scheduled duties in their own municipalities, and those assisting police officers shall cease to have the powers and duties of police officers regularly employed by the city of Blanchard, Oklahoma.

25. The chief of police and each police officer shall perform all other duties prescribed by law or ordinance. (Ord. No. 1993-01, 5/19/93; Ord. No. 2009-06, 4/28/09)

§ 1-306 RESERVE POLICE ORGANIZATION.

1. There is hereby created for the city of Blanchard, Oklahoma, a reserve police organization.

2. Any applicant for membership in the reserve police organization must be of reasonable health and character. Members of the reserve police organization shall be selected by the chief of police with the approval of the city manager. After such appointment, all new members shall be on probation for a period of one year.

3. Reserve officers, defined as members of the reserve police organization having certification and having completed the probationary period, shall be recognized as having the same police powers as a full-time police officer. At the written discretion of the city manager and the chief of police, they may be allowed to function as a single police officer in enforcing the laws and code of ordinances of the city of Blanchard, Oklahoma.

4. Such reserve officers must meet the minimum requirements of §3311 of Title 70 of the Oklahoma Statutes.

5. A reserve police officer shall serve on a part-time basis and shall perform his duties only while on authorized duty. A reserve police officer shall not serve on authorized duty more than twenty-five (25) hours per calendar week.

6. The chief of police may appoint a regular full-time police officer or other person to be the liaison for the reserve officers. This appointment may be changed or terminated at the discretion of the chief of police. The chief of police shall appoint a qualified reserve officer within the reserves to assist him in the operation of the police reserves. This officer shall have the title of "reserve commander". The reserve commander or his assistant(s) will handle all work schedules, training classes or other special assignments of reserve officers. Probationary reserve officers, defined as members of the reserve police organization lacking certification and still within the probationary period of one year, shall have limited duties and powers. They shall not be allowed to function as a single officer, but must always be in the presence or control of a full-time police officer or a "certified reserve officer" (C.R.P.O.) as defined in the "reserve officer's training program".

7. There shall be two (2) regular meetings and/or drills each month to be held on the first and third Tuesday. All members of the reserve police organization are to be present at these scheduled meetings. Any member who misses two (2) consecutive meetings without being excused by the officer-in-charge, shall automatically be removed from the rolls. Any member who misses twenty-five (25%) percent of the meetings, drills or schools in a one year period running from January 1st to December 31st, shall be removed from the rolls. A member who has been removed from the rolls due to a violation of the attendance policy stated in this subsection may appear to the members at the next regular meeting for reinstatement. Reinstatement shall be determined by a majority vote of members present at the meeting. Any member who refuses to attend training classes will be removed from the rolls without benefit of appeal.

8. Any member of the police reserves may be removed from the rolls by the chief of police, at any time, without cause.

9. The reserve organization can be dissolved only by authority of the city council, acting by ordinance. (Ord. No. 1990-05, 3/20/90; Ord. No. 1998-06, 4/14/98)

§ 1-307 MUNICIPAL JUDGE; ALTERNATE AND ACTING JUDGES.

1. There shall be one (1) judge of the municipal court and he shall be appointed by the mayor, with the consent of the city council.

2. The municipal judge shall be at least twenty-five (25) years of age, a resident of the city of Blanchard, Oklahoma (unless he is a licensed attorney, in which case he must resident within McClain County or an adjoining county) have a high school education (or the equivalent) and be of good moral character. A judge who is a licensed attorney may engage in the practice of law in other courts, but he shall not accept employment inconsistent with his duties as a municipal judge or arising out of facts which give rise to, or are connected with, cases within the jurisdiction of the court pending therein or which might become the subject of proceedings therein.

3. If the judge of the municipal court is not a licensed attorney, the trial shall be to the court, and the court may not impose a fine exceeding the amount permitted by state law for the same offense or as otherwise provided by state law or this code, but may not order the defendant imprisoned, except for the nonpayment of fines or costs.

Ed. Note: see also §8-301 and chapter 11 of this code of ordinances.

4. The official term of the municipal judge shall be two (2) years, expiring on the 15th day of June, in each even-numbered year. The municipal judge, unless sooner removed for proper cause, shall serve until his successor is appointed and qualified.

5. The judge of the municipal court shall receive a salary as prescribed by the city council, paid in the same manner as the salaries of other municipal employees.

6. The municipal judge may prescribe rules, consistent with the state constitution and laws and this code of ordinances, for the proper conduct of the business of the municipal court.

7. There may be appointed an alternate judge of the municipal court, possessed of the same qualifications as the municipal judge, as set out in subsection 2, hereinabove.

a. His appointment shall be for the same term and made in the same manner as the municipal judge. He shall sit as acting judge of the

municipal court in any case if the municipal judge is absent from the court or unable to act as municipal judge in a case.

- b. If, at any time, there is not a municipal judge or alternate judge, duly appointed and qualified, available to sit as municipal judge, the city council may appoint some person possessing the qualifications required by this chapter for the municipal judge, who shall preside as acting judge over the municipal court in the disposition of pending matters until such time as a municipal judge or alternate judge shall be available.
- c. An alternate judge or an acting judge shall be paid, as prescribed by the city council, for each day devoted to the performance of his duties, except that, for any month, the total payments so calculated shall not exceed the salary of the municipal judge in whose stead he sits. An alternate or acting judge who sits for an entire month shall receive the amount specified by the city council as the salary of the municipal judge in whose stead he sits.

8. Judges shall be subject to removal from office by the city council, for the causes prescribed by the state constitution and laws for the removal of public officers. Provisions of the Oklahoma Administrative Procedure Act governing individual proceedings (Title 75, Oklahoma Statutes, §§308-317 and any amendments or additions thereto in effect at the time of the hearing) shall govern removal proceedings hereunder so far as they can be made applicable.

9. A vacancy in the office of municipal judge shall occur if the incumbent dies, resigns, ceases to possess the qualifications for the office or is removed. Upon the occurrence of a vacancy in the office of municipal judge, the mayor shall appoint a successor to complete the unexpired term, using the same procedure as for an original appointment. (Ord. No. 1990-06, 7/10/90)

§ 1-308 CITY ATTORNEY.

1. The city attorney shall be appointed by the city manager, on a contractual basis, for an indefinite term; the city attorney may be removed by the city manager.

2. It shall be the duty of the city attorney to give legal advice on questions submitted to him by the city manager and/or city council, when the subject matter concerns the powers of any municipal officials or employees, or the performance of their duties.

3. The city attorney shall draw such ordinances, resolutions, notices, forms, leases, deeds, papers or other documents as may be required of him by the city council.

4. The city attorney shall be authorized to appear, prosecute and defend all actions wherein the city of Blanchard, Oklahoma, is a party, and he shall institute proceedings in courts of law upon the order of the city council.

5. The city attorney shall be allowed actual and necessary traveling and hotel expenses while outside the city of Blanchard, Oklahoma, and on official business for said city; provided, that, his business has been approved and directed by the city council.

6. The city attorney shall perform such other duties as the city council may require; provided, that, such duties are included within the scope of the contractual arrangement.

7. The city attorney shall be the head of the department of law.

§ 1-309 FIRE CHIEF.

1. There is hereby created the office of chief of the fire department, who shall be appointed by the city manager, for an indefinite term.

2. Duties of the fire chief shall include:

- a. The fire chief shall have supervision and control of the fire department, subject to the state law, the provisions of this chapter, the city manager, other ordinances of the municipality and the city council; he shall diligently perform the duties imposed upon him by law and ordinance;
- b. The fire chief shall be held responsible for the general condition and efficient operation of the fire department and the training of members, and may assign duties to other members of said department;
- c. The fire chief shall inspect, or cause to be inspected by members of the department, the fire hydrants and water supply sources of the city at least once each year;
- d. The fire chief should maintain a library or file of publications on fire prevention and fire protection;
- e. The fire chief should attend all fires and direct and have complete charge of the officers and members of the fire department in the performance of their duties;
- f. The fire chief should ensure that the city manager and the city council, as well as the municipality's citizens are kept informed on

fire hazards in the community and on the activities of the fire department;

- g. The fire chief shall see that each fire is carefully investigated to determine its cause and, in the case of incendiarism, shall notify proper authorities and secure and preserve all possible evidence for future use in the case; and
- h. The fire chief shall see that complete records are kept of all fires, inspections, apparatus, equipment, personnel and other information about the work of the fire department.

Ed. Note: see chapter 7, this code of ordinances.

§ 1-310 ASSISTANT FIRE CHIEF; OTHER OFFICERS.

1. The assistant chief of the fire department shall be appointed by the city manager. In the absence of the fire chief, the assistant fire chief shall command the fire department and be held responsible therefore in all respects, with the full powers and responsibilities of the fire chief.

2. The officers of the fire department shall be selected by the city manager upon their ability to lead men and their knowledge of fire-fighting and fire-fighting equipment.

3. One member elected by the members of the fire department shall be secretary-treasurer. His duties shall consist of calling the roll at each meeting, keeping the minutes of each meeting and collecting any money due said department by the members.

Ed. Note: see chapter 7, this code of ordinances.

§ 1-311 MUNICIPAL BUILDING INSPECTOR.

1. There is hereby created the office of municipal building inspector for the city of Blanchard, Oklahoma. The municipal building inspector shall be appointed by the city manager. His appointment shall continue, during good behavior and satisfactory service and he shall not be removed from office except for cause, after full opportunity has been given him to be heard on specific charges.

2. The municipal building inspector shall be in good health and shall be physically capable of performing the duties of his office.

3. The powers and duties of the municipal building Inspector shall be as follows:

- a. To enforce all provisions of the codes adopted by this code of ordinances;
- b. To receive and process applications required by such codes or this code of ordinances;
- c. To review building permit applications, other permit applications and issue required certificates;
- d. To examine premises for which permits have been issued under such codes or this code of ordinances and make necessary inspections to see that the provisions of the codes or this code of ordinances are complied with and that construction is done safely;
- e. To investigate, when requested by the city manager or city council, or when the public interest so requires, matters referred to in such codes and render written reports on the same;
- f. To issue such notices or orders as may be necessary to enforce compliance with the adopted codes or this code of ordinances, to remove illegal or unsafe conditions, to secure the necessary safeguards during construction or to require adequate exit facilities in buildings and structures; and
- g. To make inspections required under the provisions of the codes adopted by this code of ordinances, or to ensure that inspections are made by his duly appointed assistant.

4. During the temporary absence or disability of the municipal building inspector, the city manager may designate an acting building inspector; the city clerk-treasurer may serve as acting Building Inspector, unless the city manager designates another person as such.

5. The municipal building inspector, while in the discharge of his official duty, shall have the authority to enter any building or premise for the purpose of making any inspection or test of the construction or equipment contained therein or its installation.

6. The municipal building inspector may also serve as the electrical or plumbing inspector, if so designated by the city manager.

Ed. Note: see chapter 4, this code of ordinances.

§ 1-312 ELECTRICAL INSPECTOR.

1. There is hereby created the office of electrical inspector for the city of Blanchard, Oklahoma. The electrical inspector shall be appointed by the city manager.

2. The electrical inspector shall meet all state requirements, shall have had experience as an electrician, shall be of good moral character and shall be knowledgeable of the approved methods of electrical construction.

3. The electrical inspector shall have all of the powers and duties prescribed by the electrical code adopted by this code of ordinances; he shall also ensure that all municipal ordinances and regulations relating to electrical safety are properly enforced.

Ed. Note: see chapter 4, this code of ordinances.

§ 1-313 PLUMBING INSPECTOR.

1. There is hereby created the office of plumbing inspector for the city of Blanchard, Oklahoma.

2. The plumbing inspector shall be appointed by the city manager; the plumbing inspector may also hold other positions in the municipal government.

3. The plumbing inspector shall have all of the powers and duties prescribed by the plumbing code adopted by this code of ordinances; he shall also ensure that all municipal ordinances and regulations relating to water and sanitary plumbing are properly enforced.

Ed. Note: see chapter 4, this code of ordinances.

§ 1-314 PUBLIC WORKS DIRECTOR.

1. There is hereby created the office of public works superintendent for the city of Blanchard, Oklahoma, and the Blanchard Municipal Improvement Authority (BMIA).

2. He shall have charge of the maintenance and operation of all municipal utilities and perform such duties in connection therewith as are required of him by the city manager, city council and board of trustees of the Blanchard Municipal Improvement Authority (BMIA).

3. The public works superintendent shall have no power to incur any expenditure, unless the same shall be authorized and approved by the city manager, city council and the board of trustees of the Blanchard Municipal Improvement Authority (BMIA). (Ord. No. 1990-03, 2/13/90)

Ed. Note: see also §1-325 and chapter 16, this code of ordinances.

§ 1-315 ANIMAL CONTROL OFFICER.

1. The city manager shall appoint a person or persons to serve as the animal control officer(s) for the city of Blanchard, Oklahoma; said officer(s) shall be appointed for an indefinite term, and may be removed by the city manager.

2. The salary of the animal control officer(s) shall be established by the city manager, unless a contractual fee system, related to enforcement activities, is proposed; in the latter case, said contract shall be approved by majority vote of the city council.

§ 1-316 EMERGENCY MANAGEMENT DIRECTOR.

1. The office of emergency management director is hereby appointed by the city manager, for an indefinite term, as an additional duty for a city of Blanchard employee and setting such compensation as deemed appropriate by the city manager.

2. The director of emergency management shall be the executive head of the department of emergency management and shall be responsible for carrying out the emergency management program of the city of Blanchard, Oklahoma.

3. The emergency management director shall have the responsibility to:

- a. Form an organization to prepare and implement an emergency management program;
- b. Form committees to perfect such an organization;
- c. Appoint the chairman of such committees;
- d. Cooperate with other government emergency management agencies;
- e. Formulate plans, gather information and maintain records for the emergency management department; and
- f. Ensure that employees of the city of Blanchard gain and maintain compliance with current National Incident Management System (NIMS) requirements.

4. In the event of an enemy-caused emergency or emergency resulting from natural causes, the emergency management director, after authorization from the mayor, shall have the authority to enforce all regulations relating to emergency management, for the purpose of protecting the residents of the city of Blanchard. (Ord. No. 1997-08, 10/16/97; Ord. No. 2009-08, 5/12/09)

§ 1-317 **EMERGENCY MANAGEMENT ADVISORY COMMITTEE.**

1. The emergency management advisory committee shall consist of the mayor, who shall serve as committee chairman, and five (5) members appointed by the mayor, with the approval of the city council. Said members shall serve at the pleasure of the city council.

2. The emergency management advisory committee shall select from its members a vice-chairman and a secretary.

3. The emergency management advisory committee shall hold such meetings as are directed by the mayor or the city council.

4. The function of the emergency management advisory committee shall be to act in an advisory capacity to, and as needed or requested by, the mayor or the city council.

§ 1-318 **MUNICIPAL AND REGIONAL PLANNING COMMISSION.**

1. There is hereby created a municipal planning commission of the city of Blanchard, Oklahoma, to be composed of at least five (5) voting members. The mayor, the city manager and the city clerk shall serve as ex-officio members of said commission, without voting powers (see chapter 15, this code of ordinances).

2. Upon the initial appointment of members to the municipal planning commission, the mayor shall designate one (1) member of the municipal planning commission to serve for a period of one (1) year, two (2) members to serve for a period of two (2) years, and two (2) members to serve for a period of three (3) years. All subsequent appointments of members shall be for a three (3) year term, and until their successors are appointed and qualified.

3. The members of the municipal planning commission shall be nominated for appointment by the mayor and confirmed by the city council, shall be residents of the city of Blanchard, Oklahoma, and shall serve without salary.

4. Members of the municipal planning commission may be removed by the city council for inefficiency, neglect of duty, malefaction in office or other cause established by resolution of the city council; vacancies occurring

other than through the expiration of a term shall be filled only for the unexpired term by the city council.

5. Within five (5) days of the appointment and qualification of the members of the municipal planning commission, said commission shall meet and elect one of their number as chairman, one as vice-chairman and one as secretary; in addition, the municipal planning commission may create and fill such other offices as it may deem necessary. The term of all such offices shall be one year, with eligibility for re-election.

6. There is hereby created a regional planning commission as an entity of the city of Blanchard, Oklahoma. The municipal planning commission for said city shall also serve as the regional planning commission, in order to avail itself of the powers of state law. The mayor of the city of Blanchard, Oklahoma, and the chairman of the McClain County Board of Commissioners shall be ex-officio members of said regional planning commission, to serve without voting powers.

§ 1-319 ZONING BOARD OF ADJUSTMENT.

1. A zoning board of adjustment is hereby created. Said board of adjustment shall consist of five (5) members, appointed by the city council. No members of the city council or the municipal planning commission may be appointed or serve as members of the zoning board of adjustment. The term of the members thereof and the filling of vacancies therein shall be as set by the city council. The zoning board of adjustment shall adopt rules in accordance with the provisions of this section or any amendment thereto. Meetings of the zoning board of adjustment shall be held at the call of the chairman and at such times as such board may determine. All meetings of the board of adjustment shall be open to the public.

The board of adjustment, shall keep minutes of its proceedings, show the vote of each member upon each question, or, if absent or failing to vote, indicate such fact, and shall keep a record of its examinations and other official actions, all of which shall be immediately filed in the office of the city clerk and become a public record.

2. The zoning board of adjustment, shall have the following powers:

- a. To hear and decide appeals when it is alleged there is error in any order, requirement, decision or determination made by the city clerk, municipal building inspector, or other administrative official;
- b. To hear and decide special exceptions to the terms of the zoning or other ordinances upon which the board of adjustment is required to pass; and

- c. To authorize, upon appeal in specific cases, variances from the terms of such ordinances as will not be contrary to the public interest, where owing to special conditions a literal enforcement of the provisions of the ordinance will result in unnecessary hardship, so that the spirit of the ordinances will be observed and substantial justice done.

3. The BOA is a quasi-judicial body with authority to decide the rights of individual parties, subject to the requirements of state law and the Land Development Code. In deference to its decision-making role, no one other than city staff may contact a board member outside of a public hearing regarding a matter that is pending, or may in the future be pending, before the board. All communications of the board outside of a public hearing shall be directed to the city manager or city planner.

4. Limitations on outside investigations. Member shall not individually investigate cases before the board, other than routine site visits.

5. Disqualifications. A BOA member that receives material information regarding a case that is not made available to other board members is disqualified from participating in the case unless the member publicly discloses the information and its source at the earliest reasonable opportunity.

6. A BOA member is prohibited from trying to influence another member's vote other than in a public hearing or through documents made available at the public hearing. (Ord. No. 665, 11/18/17)

§ 1-320 PRESERVATION REVIEW COMMISSION.

1. There is hereby created a preservation review commission for the city of Blanchard, Oklahoma.

2. The preservation review commission shall be composed of at least seven (7) members, to be appointed by the mayor, in generally the same manner as the municipal planning commission.

3. The preservation review commission shall have the following duties and powers:

- a. To develop appropriate criteria and standards for identifying and evaluating neighborhoods, places, structures and improvements which might be classified as landmarks, historic sites or historic districts;
- b. To designate landmarks, historic sites or historic districts within the corporate limits of the city of Blanchard, Oklahoma; once designated

by the commission, such landmarks, historic sites and historic districts shall be subject to all the provisions of this code of ordinances, as well as any other specifically-appropriate zoning ordinance provisions;

- c. To compile a list of structures which would be eligible for designated landmark or historic structures status; such structures may be within or outside of an historic district; the commission may negotiate with the owners of such structures for an agreement binding the owner and property; such agreement may be for a specified period of time and shall be binding on subsequent owners until the end of the time specified;
- d. To acquire a fee or lesser interest, including "preservation easements," in historic properties by donation, bequest or, with the approval of the city council, by purchase;
- e. To cooperate with federal, state, local and other agencies in pursuing the objectives of historic preservation; to develop and recommend ordinances, legislation and programs, and otherwise provide information on historic preservation to the Blanchard, Oklahoma, city council;
- g. To design appropriate markers for designated landmarks, historic sites and historic districts;
- h. To take all steps necessary, including the taking, preparation and collection of photographs, measured drawings, descriptions, recorded interviews, written data and documentations to permanently record the origin, development, use and historical significance of each landmark, historic site or historic district;
- i. To review, subject to this code of ordinances, applications for new or existing building or demolition permits; and to work on a voluntary basis with the owners of landmarks, historic sites or structures within an historic district, advising them on the benefits, problems and techniques of preservation and encouraging their participation in preservation activities; and to issue or deny "certificate of appropriateness" for said work;
 - 1) All requests for building permits for structures within an historic district and for those designated as landmarks or historic sites shall be referred to the preservation review commission, which shall have a specified period of time to review each request; the commission may use such time to discuss the proposed changes with the owner of the structure

in question and may permit the municipal building inspector to issue the building permit before such period has expired; following this review, the commission shall issue or deny issuance of a "certificate of appropriateness" for the reviewed work;

- 2) This shall not prohibit the granting of a building permit by the municipal building inspector after such period has expired, if the commission has not made a decision;
- j. To make recommendations regarding the proposed demolition of designated landmarks, historic sites or structures within historic districts, including public demolition procedures initiated through statutory "nuisance abatement" processes, as well as other public or privately-initiated demolition processes; no permit to demolish all or part of such landmarks or structures shall be granted by the municipal building inspector, nor shall an abatement order be implemented, except as follows:
- 1) Except as otherwise provided, no person, including an agent of the city of Blanchard, Oklahoma, in charge of a landmark or historic site improvement in an historic district shall be granted a permit or permission to demolish, partially or in total, such property without the written approval of the preservation review commission;
 - 2) Upon the filing of an application with the preservation review commission, said commission shall determine whether the proposed change would destroy or adversely affect the historical features of the landmark, historic site or historic district property;
 - 3) If the preservation review commission determines that the landmark, historic site or property within an historic district would be adversely affected by the proposed change, it may withhold its consent to the granting of permission or of the permit; the commission shall make its decision within thirty (30) days after the filing of the application, and shall state in writing the reasons therefore, mailing the same to the applicant;
 - 4) If the preservation review commission refuses to grant permission or approve issuance of a permit for demolition, it shall cooperate with the applicant to arrive at a mutually agreeable plan to avoid demolition, maintain historic integrity and achieve the applicant's objectives; if no plan is agreed

upon within six (6) months of the filing of the application, the municipal building inspector may issue the permit to demolish the subject property or the municipal agent may proceed, without the approval of the commission;

- k. To rescind designation of landmarks, historic sites or historic districts;
- l. To review requests for exceptions for uses within any historic district;
- m. To accept or raise funds from public and private sources; and to
- n. Make an annual preservation report (optional) to the city council. (Ord. No. 1987-04, 12/1/87)

§ 1-321 **PERSONNEL BOARD (RESERVED).** (Ord. No. 1987-04, 12/1/87)

§ 1-322 **PARK BOARD.**

1. There is hereby created a park board, consisting of three (3) members appointed by the city council, for overlapping terms of three (3) years, to serve until their respective successors have been appointed and qualified; provided, that the initial members shall be appointed for terms of one (1) year, two (2) years, and three (3) years, with each member's term being chosen by lot; thereafter said terms shall be three (3) years for all successor members of said board. All terms shall expire on June 30th of the year the terms expire.

2. The park board shall advise the city manager and the city council on the care, management and development of all municipal parks and recreation areas. It may make rules and regulations governing the parks, subject to the inaction of ordinances by the city council; it may also make such rules and regulations governing its operations as it may deem necessary, subject to approval by the city council. (Ord. No. 1989-05, 12/12/89; Ord. No. 1992-01, 3/10/92)

Ed. Note: see also chapter 16, this code of ordinances.

§ 1-323 **FAIR HOUSING BOARD CREATED.**

1. There is hereby created a fair housing board for the city of Blanchard, Oklahoma, to assist in the enforcement of all municipal fair housing regulations and ordinances.

2. The city council of Blanchard, Oklahoma, shall serve as the fair housing board of said city. (Ord. No. 1987-04, 12/1/87)

Ed. Note: see also chapter 5, this code of ordinances.

§ 1-324 MUNICIPAL BOARD OF HEALTH; HEALTH OFFICIAL.

1. The city council of Blanchard, Oklahoma, shall constitute a municipal board of health and shall be capable of performing all the functions provided by state law.

2. The municipal board of health shall be under the supervision of the McClain County Department of Health and the Oklahoma State Department of Health.

3. It shall be the general duty of the municipal board of health to examine and consider all measures necessary for the preservation of the public health of residents of the city of Blanchard, Oklahoma, and to see that all ordinances and regulations in relation thereto are observed.

4. The city manager shall appoint or designate the county health officer as the local health official to carry out health programs and policies.

Ed. Note: see chapter 9, this code of ordinances.

§ 1-325 MUNICIPAL DEPARTMENTS.

1. In the statutory council-manager form of government, there shall be a police department, a fire department, a department of law, and such other administrative departments, offices and agencies as the city council may establish.

2. There shall be a police department, the head of which shall be the chief of police.

3. There shall be a fire department, the head of which shall be the fire chief.

4. There shall be a department of law, the head of which shall be the city attorney.

5. There is hereby established an office of emergency management under the executive branch of the municipal government, which shall consist of an emergency management director and an emergency management advisory committee. The purpose of said department shall be to be prepared for and function in the event of emergencies endangering the lives and property of the people of the city of Blanchard, Oklahoma, and to perform all functions necessary and incident to the protection of the lives, health and property of the citizens of said community.

6. There is hereby created the "department of public works" within the city of Blanchard, Oklahoma. The department of public works may consist of several subdivisions as follows: electrical department, park department, street department, water department, sanitation department, electrical inspector, plumbing inspector, water superintendent and gas inspector. The aforementioned sub-divisions of the department of public works shall be under the control and authority of the public works superintendent. The public works superintendent shall be appointed by the city manager with the consent of the city council and the board of trustees of the Blanchard Municipal Improvement Authority (BMIA); said superintendent shall supervise and head the department of public works, and is responsible for the actions of said department and its sub-divisions. The salary of the public works superintendent shall be set in accordance with appropriate provisions of the Blanchard city code of ordinances and current municipal policy. (Ord. No. 1987-05, 12/1/87; Ord. No. 1990-03, 2/13/90)

Ed. Note: see §§1-305, 1-308, 1-309, 1-310 and chapter 6, this code of ordinances.

§ 1-326 ATTENDANCE AT BOARD, COMMITTEE OR TRUST MEETINGS BY MEMBERS; REMOVAL.

All members of any board, committee or trust established by and for the benefit of the city, either by ordinance or otherwise, are required to make every reasonable effort to attend all meetings of such board, committee or trust. If any board or committee member or trust, except for the Board of Adjustment, is absent from more than fifty percent (50%) of all regular scheduled meetings, in any four (4) month period, that member may be removed by the city council, without notice and the vacancy created by such removal may be filled by the Blanchard city council, provided however, members of the Board of Adjustment shall be removed only for cause by the Blanchard city council, upon written charges and after public hearing. Cause for removal of members of the board of adjustment shall include, but not limited to, absence from more than fifty (50%) percent of all regular scheduled meetings of the Board of Adjustment in any four (4) month period notice. (Ord. No. 616, 7/28/15; Ord. No. 704, 7/23/19)

ARTICLE 4

FINANCIAL AND BUSINESS PROCEDURES

- § 1-401 Purchasing and sales procedures.
- § 1-402 Competitive bidding.
- § 1-403 Insurance.
- § 1-404 Capital improvements fund created.
- § 1-405 Audits and reports.

- § 1-406 Deposit of funds by city-clerk-treasurer; designation of city depositories.
- § 1-407 Affidavit for all contracts over twenty-five thousand dollars (\$25,000.00).
- § 1-408 Municipal debts and accounts receivable including fines recoverable by civil action; authorizing referral for collection and authorizing an additional collection fee on such amounts when referred to a collection agency.

§ 1-401 PURCHASING AND SALES PROCEDURES.

1. All purchases of supplies, materials, equipment, and contractual services for the offices, departments, and agencies of the city and its public trust authorities, shall be made by the city manager, or by other city personnel in accordance with purchasing procedures issued by the city manager. The city manager or other city personnel appointed by the city manager is authorized to contract for and purchase, or issue purchase authorization for, all supplies, materials and equipment for the offices, departments and agencies of the municipal government. Every such contract or purchase exceeding ten thousand dollars (\$10,000.00) shall require the prior approval of the city council, provided however; prior council approval shall not be required for contracts for, or purchases of, supplies, equipment, or contractual services, when purchased through state contracts or for emergency supplies, materials or contractual services which are necessary to maintain operations. Such purchases shall receive prior approval from the city manager.

2. For the purpose of this section, "contractual services" includes:

- a. All services performed for the city by persons not in the city's employment and may include the use of equipment or the furnishing of commodities in connection with said services under express or implied contract.
- b. All travel, freight, express, parcel post, postage, telephone, telegraph, utilities, rents, printing and binding, repairs, alterations, and maintenance of buildings, equipment, streets and bridges, and other physical facilities of the city; and other services performed for the city by persons not in the city employment.

3. Payment of invoice procedure. Pursuant to the provisions of 11 O.S. §17-102 and 62 4.5. §310.1.

- a. The city council does hereby authorize the city manager or designee to approve payment of any invoices submitted against the city for payment. In this regard, the city manager shall establish an internal control structure adequate to provide reasonable assurance against the unauthorized or illegal payment of invoices. Such system of internal control should include the following control procedures:
 - 1) Proper authorization of transactions and activities;
 - 2) Adequate segregation of duties;
 - 3) Adequate documents and records;
 - 4) Adequate safeguards over access to and use of assets and records; and
 - 5) Independent checks on performance.
- b. Further, two (2) additional elements of the internal control structure, which are the control environment and the accounting system, must be included. The control environment shall consist of the overall attitude, awareness and actions of the governing body and management, including a foresighted management policy toward financial reporting.
- c. The methods and records of an effective accounting system shall result in:
 - 1) Identification and recording of all valid transactions;
 - 2) Description of a timely basis of the type of transaction in sufficient detail to permit proper classification of the transaction for financial reporting;
 - 3) Measurement of the transaction's value in a manner that permits recording of its monetary value in the financial statements;
 - 4) Description of the time period in which the transaction occurred to permit recording of the transaction in the proper accounting period;
 - 5) Proper presentation of the transaction and related disclosures in financial statements.
- 4. The city manager or a designated purchasing officer shall submit all

purchase orders and contracts prior to the time the commitment is made, to the designated encumbering officer who shall certify in writing that the amount of the submitted encumbrance has been entered against the designated appropriation account and that the encumbrance is within the authorized available balance of said appropriation. Provided, in instances where it is impossible to ascertain the exact amount of expenditures to be made at the time of recording the encumbrance, an estimated amount may be used. No purchase order or contract shall be valid unless signed and approved by the city manager or designated purchasing officer and certified by the encumbering officer. The encumbering officer shall retain and file one copy of the purchase order.

5. After satisfactory delivery of the merchandise or completion of the contract, the supplier shall deliver an invoice. Such invoice shall state the supplier's name and address and must be sufficiently itemized to clearly describe each item purchased, its unit price, where applicable, the number or volume of each item purchased, its total price, the total of the purchase and the date of the purchase. The city manager shall designate personnel to serve as receiving officer to attach the itemized invoice together with delivery tickets, freight tickets or other supporting information to the original of the purchase order who after approving same shall sign the original copy of the purchase order and shall submit the invoices, purchase order and other supporting data to the city manager for payment. All invoices submitted shall be examined by the city manager to determine their legality. The city manager shall approve such invoices for payment in the correct amount.

6. Surplus or obsolete supplies, materials or equipment the city manager may transfer to or between offices, departments and agencies or sell, surplus or obsolete supplies, materials and equipment. No sale of surplus or obsolete supplies, materials or equipment shall be made under this § until the city council has declared the supplies, materials or equipment involved to be surplus or obsolete. The city manager shall use his best efforts to maximize the financial benefit to the city in any sale of surplus or obsolete property. The city manager may sell such property by sealed bid or auction, including on-line auctions and shall utilize a manner of advertisement that would adequately reach prospective buyers taking into consideration the value of the property to be sold. If sold other than by auction, prospective buyers shall be required to submit sealed bids that shall be opened in public at a designated time and place. The city manager may repeatedly reject all bids and advertise again. Any bid accepted must be to the highest bidder, and, if necessary, shall cast lots in case of a tie to determine to whom to sell.

7. The city council may, by resolution, transfer some or all of the power granted to the city manager in subsection 6 (above) to a municipal purchasing officer appointed by the city manager. (Ord. No. 1992-03, 2/92; Ord. No. 2002-06, 6/25/02; Ord. No. 2006-18, 4/11/06; Ord. No. 2008-07, 10/14/08)

§ 1-402 COMPETITIVE BIDDING.

1. With regard to “public construction contracts” as defined by Title 61, Oklahoma Statutes, §102, the city shall adhere to the provisions of Oklahoma Statutes Title 61, §§101 et seq. when determining when competitive bidding is required and the manner in which competitive bids will be obtained.

2. In addition to the requirements of (a) above, public trusts created pursuant to Oklahoma Statutes, Title 60, §176, of which the city is beneficiary, shall also follow the competitive bidding provisions of Oklahoma Statutes §176(h) of Title 60.

3. For all other purchases of the city or of any public trust of which the city is beneficiary exceeding twelve thousand five-hundred (\$12,500.00) dollars in a single transaction, the city or the trust shall submit to at least three (3) vendors dealing in and able to supply the same, or to a smaller number if there are not three (3) vendors dealing in and able to supply the same, an invitation to bid and specifications to give them opportunity to bid. The invitation to bid may be made in writing, by telephone or in person. At the option of the city manager or the trust manager, the city or the trust may publish notice of the invitation to bid in a newspaper of general circulation within the city or in any other publication that would reasonably be expected to provide notice to prospective bidders. All bids shall be sealed and opened in public at a designated time and place. Bids shall be awarded by the city council or board of trustees in open meeting. The city council or the board of trustees may repeatedly reject all bids. The city council or the board of trustees shall favor vendors in the city when this can be done without additional expense to the city or the trust, but invitations to bid shall be submitted to vendors outside the city when necessary to secure bids or to create competitive conditions, or when it is likely that the city or the trust will recognize a savings. Unless all bids are rejected, the bid shall be awarded to the vendor whose bid is most advantageous to the city or the trust, considering price, quality, availability, date of delivery and future service.

4. For all purchases of the city or of any public trust of which the city is beneficiary exceeding seven thousand five-hundred (\$7,500.00) dollars but not exceeding twelve thousand five-hundred (\$12,500.00) dollars in a single transaction, the city or the trust shall submit to at least three (3) vendors dealing in and able to supply the same, or to a smaller number if there are not three (3) dealing in and able to supply the same, a request for quotation and specifications to give them an opportunity to quote. The request for quotation may be made in writing, by telephone or in person. At the option of the city manager or the trust manager, the city or the trust may publish notice of the request for quotation in a newspaper of general circulation within the city or in any other publication that would reasonably be expected to provide notice to prospective vendors. Quotations may be received verbally or in writing, but need not be sealed. The city council or the board of trustees, in open meeting, shall contract with the

lowest and best vendor or the vendor whose quote would be most advantageous to the city or the trust, unless the city council or the board of trustees rejects all quotes. The city council or the board of trustees shall favor vendors in the city when this can be done without additional expense to the city or the trust, but requests for quotations shall be submitted to vendors outside the city when necessary to secure quotes or to create competitive conditions, or when it is likely that the city or the trust will recognize a savings.

5. The city council or the trust may contract for the following without giving an opportunity for competitive bidding or without requesting quotations:

- a. Supplies, materials, equipment or contractual services of a non-professional nature, the cost of which does not exceed seven thousand five-hundred dollars (\$7,500.00) in a single transaction;
- b. Supplies, materials, equipment or contractual services which can be furnished only by a single dealer (sole-source vendor) or which has a uniform price wherever purchased;
- c. Supplies, materials or contractual services purchased from another unit of government at a price deemed below that obtainable from private dealers, (including war surplus);
- d. Supplies, materials or contractual services that have been bid through the Central Purchasing Agency of the state of Oklahoma;
- e. Contractual services (gas, electricity, telephone service, etc.) purchased from a public utility corporation, commission or other governmental authority; or
- f. Contractual services of a professional nature such as engineering, legal, architectural and medical services, subject to other policies adopted by the city council governing such procurement

6. This limit seven thousand five-hundred (\$7,500.00) dollars may be exceeded where an emergency, as determined by the city council or the board of trustees, exists and is so declared to exist, in accordance with state law. (Ord. No. 2002-7, 6/25/02)

§ 1-403 INSURANCE.

1. The city council may insure municipal property, as authorized by Oklahoma statutes. Any money received as a result of destruction, damages or loss of such insured property shall be accounted for, and used as provided by, said statutes.

2. The city council may purchase insurance to pay damages to persons sustaining injuries or damages to property as a result of negligent operation of motor vehicles or motorized equipment of the city of Blanchard, Oklahoma.

§ 1-404 CAPITAL IMPROVEMENTS FUND CREATED.

1. There is hereby created and established a Capital Improvements Fund for the city of Blanchard, Oklahoma, which shall not be subject to fiscal operations.

2. The proceeds of said fund, together with any interest and increments thereto, may, at the discretion of the city council, be used for the following purposes only:

- a. To meet principal and interest requirements on general obligation bonds;
- b. When general obligation bond requirements are met, to make cash expenditures for capital improvements or equipment for street, electric, water, storm drainage, or sewer purposes; or
- c. Where transfers from said fund or any part thereof to a sinking fund or other appropriate Blanchard Municipal Improvement Authority (BMIA) Fund is necessary to accomplish such purposes, the city council is authorized to make such transfer of funds.

§ 1-405 AUDITS AND REPORTS.

The city council shall designate a qualified public accountant or accountants who shall make an independent audit of the accounts and evidences of financial transactions of the department of Finance and of all other departments, offices and agencies keeping separate or subordinate accounts or making financial transactions, as of the end of every fiscal year at least.

§ 1-406 DEPOSIT OF FUNDS BY CITY TREASURER; DESIGNATION OF CITY DEPOSITORIES.

1. The city treasurer shall deposit daily all the funds and moneys of whatever kind that shall come into his/her possession by virtue of the office of city treasurer, in his/her name as city treasurer, in one or more responsible banks located in or near the city of Blanchard, Oklahoma, as designated by the city council as such depositories; provided, that, there shall not be deposited in any one bank at any one time a greater amount of such funds than the capital stock or insured level of such bank. Such bank or banks shall receive all moneys, drafts or checks, at par, and pay interest on the average daily balance at such

rate as may be agreed upon between such banks and the city council, and shall credit the same monthly to the account of the city treasurer.

2. The city treasurer shall, when making up his/her deposit for the banks, make duplicate tickets for such deposit and file the same in the office of the city treasurer; it shall be the duty of the city treasurer to charge the bank designated as the depository of public moneys with all moneys deposited, and credit the city treasurer with such amount deposited.

3. Such bank or banks shall, at the end of each month, transmit to the city treasurer a statement of the amounts received from the city treasurer and the amounts paid out by it or them and for what purpose.

4. The city depository bank(s) shall secure the city for all deposits by giving a good and sufficient bond with some surety company or companies to be approved by the city council. Said bond shall be for double the sum of the probable maximum deposits of the city at any one time with said depository or depositories and a new bond may be enacted by the city council at any time when the existing bond shall be deemed insufficient; until such bond or bonds are given, the city treasurer shall be liable on his/her bond for the loss of any money so deposited. (Ord. No. 627, 1/26/16)

§ 1-407 AFFIDAVIT FOR ALL CONTRACTS OVER TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00).

1. Except as provided by subsection 2 of this section, on every contract entered into by the city of Blanchard, Oklahoma, or a trust having the city of Blanchard as its sole beneficiary, for payment to an architect, contractor, engineer or supplier of material of twenty-five thousand dollars (\$25,000.00) or more, shall be the following signed and notarized statement:

STATE OF OKLAHOMA)
)
COUNTY OF _____)

The undersigned (architect, contractor, supplier or engineer) of lawful age, being first duly sworn, on oath says that this invoice or claim is true and correct. Affiant further states that the (work, services or materials) will be (completed or supplied) in accordance with the plans, specifications, orders or requests furnished the affiant. Affiant further states that (s)he has made no payment directly or indirectly to any elected official, officer or employee of the state of Oklahoma, any county or local subdivision of the State, of money or any other thing of value to obtain payment or procure the contract or purchase order.

(Architect, contractor, supplier or engineer)

Subscribed and sworn to before me this ____ day of _____, ____.

Notary Public

(SEAL)

A notarized statement of non-collusion shall not be required on purchase orders to procure materials and equipment; provided, this provision shall not exempt the requirement for a notarized statement on invoices for services or materials and equipment.

2. When the city of Blanchard executes a contract with an architect, contractor, supplier or engineer for work, services or materials which are needed on a continual basis from such an architect, contractor, supplier or engineer under the terms of such contract, the city may require the an architect, contractor, supplier or engineer complete a signed affidavit provided for in subsection 1 which shall apply to all work, services or materials completed or supplied under the terms of the contract or contracts.

3. This requirement shall not apply to monthly billings submitted for public utility companies or telephone companies, whose services are regulated by the Oklahoma Corporation Commission, but will apply to said utility companies or telephone companies for billings pertaining to installations or changes in service. (Ord. No. 2004-22, 10/29/04)

§ 1-408 **MUNICIPAL DEBTS AND ACCOUNTS RECEIVABLE INCLUDING FINES RECOVERABLE BY CIVIL ACTION; AUTHORIZING REFERRAL FOR COLLECTION AND AUTHORIZING AN ADDITIONAL COLLECTION FEE ON SUCH AMOUNTS WHEN REFERRED TO A COLLECTION AGENCY.**

A. The city of Blanchard may recover by civil action or enter into a contract with a collection agency for the provisions of collection services for one or more of the following items:

1. Municipal debts and accounts receivable, including, but not limited to, unpaid fees, penalties, interest, and other sums due the city of Blanchard, as applicable; or

2. Court penalties, costs, fines and fees in cases in municipal court in which the accused has failed to appear or otherwise failed to satisfy a monetary obligation by the court.

B. There is hereby added to each of the items in this section, when referred to a collection agency for collection, a collection fee of thirty-five (35%).

The court shall order the defendants to reimburse the fee and such court-ordered fee may be collected as provided by law for the collection of any other civil debt or criminal action, in addition to any other method provided by law. (Ord. No. 2011-03, 6/12/11)

ARTICLE 5

SALES TAX

- § 1-501 Citation.
- § 1-502 Definitions.
- § 1-503 Tax collector defined.
- § 1-504 Classification of taxpayers.
- § 1-505 Subsisting state permits.
- § 1-506 Effective date.
- § 1-507 Purpose of revenues.
- § 1-508 Tax rates; sales subject to tax.
- § 1-509 Exemptions.
- § 1-510 Other exempt transfers.
- § 1-511 Tax due when; returns; records.
- § 1-512 Payment of tax; brackets.
- § 1-513 Tax constitutes debt.
- § 1-514 Vendor's duty to collect tax.
- § 1-515 Returns and remittances; discounts.
- § 1-516 Interest and penalties; delinquency.
- § 1-517 Waiver of interest and penalties.
- § 1-518 Erroneous payments; claim for refund.
- § 1-519 Fraudulent returns.
- § 1-520 Records confidential.
- § 1-521 Amendments.
- § 1-522 Provisions cumulative.
- § 1-523 Provisions severable.
- § 1-524 Gross receipts tax.
- § 1-525 Collection from investor-owned utilities and rural electric cooperators, an annual fee upon gross receipts from retail sales of power, lights, or electricity within an "affected area".

§ 1-501 CITATION.

This article constitutes, shall be known as, and may be cited as, the "city of Blanchard, Oklahoma, sales tax ordinance." (Ord. No. 148; Ord. No. 1976-1; Ord. No. 1981-3; Ord. No. 1994-05, 8/9/94; Ord. No. 2005-03, 2/1/05; Ord. No. 2005-04, 2/1/05; Ord. No. 2005-22, 12/13/05; Ord. No. 2007-1 and Ord. No. 2009-10)

§ 1-502 DEFINITIONS.

The definitions of words, terms, and phrases contained in the Oklahoma Sales Tax Code, as amended, are hereby adopted by reference and made a part of this ordinance. (68 O.S. 1981, § 1302, as amended)

§ 1-503 TAX COLLECTOR DEFINED.

The term "tax collector" as used herein means the department of the municipal 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.

§ 1-504 CLASSIFICATION OF TAXPAYERS.

For the purpose of this article, the classification of taxpayers hereunder shall be as prescribed by state statutes for purposes of the Oklahoma Sales Tax Code.

§ 1-505 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 article, hereby ratified, confirmed and adopted in lieu of any requirement for an additional municipal permit for the same purpose.

§ 1-506 EFFECTIVE DATE.

This ordinance shall become and be effective on and after January 30, 1981, subject to the approval of a majority of the registered voters of the city of Blanchard, Oklahoma, voting on the same in the manner prescribed by Oklahoma statutes.

§ 1-507 PURPOSE OF REVENUES.

A. It is hereby declared to be the purpose of three percent (3%) of the municipal sales tax to provide revenues for the support of the functions of the municipal government of the city of Blanchard, Oklahoma.

1. It is hereby declared to be the purpose of one percent (1%) of the municipal sales tax adopted pursuant to Ordinance No. 2007-01 to provide revenues to be used for capital expenditures for the use and benefit of the city and any public trust having the city as beneficiary thereof and/or for the payment of debt service in connection with the obligations issued to finance said capital expenditures, provided that said capital expenditures may include, but not be limited to, the construction and equipping of water and wastewater system

improvements, a community center, a library and/or municipal buildings, and fire department improvements. This one percent (1%) sales tax shall terminate and be no longer collected after June 30, 2027.

§ 1-508 TAX RATE; SALES SUBJECT TO TAX.

There is hereby levied an excise tax of four percent (4%) upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax law of Oklahoma, including but not exclusive of the following:

1. Tangible personal property, except newspapers and periodicals;
2. Natural or artificial gas, electricity, ice, steam, or any other utility or public service, except water, sewage and refuse. Provided, the rate of four percent (4%) shall not apply to sales subject to the provisions of paragraph 6 of Title 68, §1357 of the Oklahoma statutes.
3. Transportation for hire to persons by common carriers, including railroads both steam and electric, motor transportation companies, pullman car companies, airlines, and other means of transportation for hire, excluding:
 - a. transportation services provided by a tourism service broker which are incidental to the rendition of tourism brokerage services by such broker to a customer regardless of whether or not such transportation services are actually owned and operated by the tourism service broker. For purposes of this subsection, "tourism service broker" means any person, firm, association or corporation or any employee of such person, firm, association or corporation which, for a fee, commission or other valuable consideration, arranges or offers to arrange trips, tours or other vacation or recreational travel plans for a customer, and
 - b. transportation services provided by a funeral establishment to family members and other persons for purposes of conducting a funeral in this state;
4. Intrastate, interstate and international telecommunications services sourced to this state in accordance with Title 68A, §1354.30 of the Oklahoma statutes and ancillary services. Provided:
 - a. the term "telecommunications services" shall mean the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. The term "telecommunications services" includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code or protocol of the

content for purposes of transmission, conveyance or routing without regard to whether such service is referred to as voice-over Internet protocol services or is classified by the Federal Communications Commission as enhanced or value added. "telecommunications services" do not include:

- (1) data processing and information services that allow data to be generated, acquired, stored; processed, or retrieved and delivered by an electronic transmission to a purchaser where such purchaser's primary purpose for the underlying transaction is the processed data or information;
 - (2) installation or maintenance of wiring or equipment on a customer's premises;
 - (3) tangible personal property;
 - (4) advertising, including but not limited to directory advertising;
 - (5) billing and collection services provided to third parties;
 - (6) Internet access services;
 - (7) radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of such services by the programming service provider. Radio and television audio and video programming services shall include, but not be limited to, cable service as defined in 47 U.S.C. 522 (6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. 20.3;
 - (8) ancillary services; or
 - (9) digital products delivered electronically, including but not limited to, software, music, video, reading materials or ring tones.
- b. the term "interstate" means a "telecommunications service" that originates in one United States state, or a United States territory or possession, and terminates in a different United States state or a United States territory or possession,
- c. the term "intrastate" means a telecommunications service that originates in one United States state or a United States territory or

possession, and terminates in the same United States state or a United States territory or possession,

- d. the term "ancillary services" means services that are associated with or incidental to the provision of telecommunications services, including but not limited to "detailed telecommunications billing", "directory assistance", "vertical service", and "voice mail services".
- e. in the case of a bundled transaction that includes telecommunication service, ancillary service, internet access or audio or video programming service:
 - 1) if the price is attributable to products that are taxable and products that are nontaxable, the portion of the price attributable to the nontaxable products may be subject to tax unless the provider can identify by reasonable and verifiable standards such portion for its books and records kept in the regular course of business for other purposes, including, but not limited to, nontax purposes, and
 - 2) the provisions of this paragraph shall apply unless otherwise provided by federal law,
- f. a sale of prepaid calling service or prepaid wireless calling service shall be taxable at the time of sale to the customer;

5. Telecommunications nonrecurring charges, which means an amount billed for the installation, connection, change or initiation of telecommunications services received by a customer;

6. Printing or printed matter of all types, kinds, or character and, except for services of printing, copying or photocopying performed by a privately owned scientific and educational library sustained by monthly or annual dues paid by members sharing the use of such services with students interested in the study of geology, petroleum engineering or related subjects, any service of printing or overprinting, including the copying of information by mimeograph, multi-graph, or by otherwise duplicating written or printed matter in any manner, or the production of microfiche containing information from magnetic tapes or other media furnished by customers;

7. Service of furnishing rooms by hotel, apartment hotel, public rooming house, motel, public lodging house, or tourist camp;

8. Service of furnishing storage or parking privileges by auto hotels or parking lots;

9. Computer hardware, software, coding sheets, cards, magnetic tapes or other media on which prewritten programs have been coded, punched, or otherwise recorded, including the gross receipts from the licensing of software programs;

10. Foods, confections, and all drinks sold or dispensed by hotels, restaurants, or other dispensers, and sold for immediate consumption upon the premises or delivered or carried away from the premises for consumption elsewhere;

11. Advertising of all kinds, types, and characters, including any and all devices used for advertising purposes except those specifically exempt pursuant to the provisions of Title 68A, §1357 of the Oklahoma Statutes;

12. Dues or fees to clubs including free or complimentary dues or fees which have a value equivalent to the charge that would have otherwise been made, including any fees paid for the use of facilities or services rendered at a health spa or club or any similar facility or business;

13. Tickets for admission to or voluntary contributions made to places of amusement, sports, entertainment, exhibition, display, or other recreational events or activities, including free or complimentary admissions which have a value equivalent to the charge that would have otherwise been made;

14. Charges made for the privilege of entering or engaging in any kind of activity, such as tennis, racquetball, or handball, when spectators are charged no admission fee;

15. Charges made for the privilege of using items for amusement, sports, entertainment, or recreational activity, such as trampolines or golf carts;

16. The rental of equipment for amusement, sports, entertainment, or other recreational activities, such as bowling shoes, skates, golf carts, or other sports or athletic equipment;

17. The gross receipts from sales from any vending machine without any deduction for rental to locate the vending machine on the premises of a person who is not the owner or any other deductions therefrom;

18. The gross receipts or gross proceeds from the rental or lease of tangible personal property, including rental or lease of personal property when the rental or lease agreement requires the vendor to launder, clean, repair, or otherwise service the rented or leased property on a regular basis, without any deduction for the cost of the service rendered. If the rental or lease charge is based on the retail value of the property at the time of making the rental or lease agreement and the expected life of the property, and the rental or lease charge is

separately stated from the service cost in the statement, bill, or invoice delivered to the consumer, the cost of services rendered shall be deducted from the gross receipts or gross proceeds;

19. Flowers, plants, shrubs, trees, and other floral items, whether or not produced by the vendor, sold by persons engaged in florist or nursery business in this state, including all orders taken by an Oklahoma business for delivery in another state. All orders taken outside this state for delivery within this state shall not be subject to the taxes levied in this section;

20. Tangible personal property sold to persons, peddlers, solicitors, or other salesmen, for resale when there is likelihood that this state will lose tax revenue due to the difficulty of enforcing the provisions of the Oklahoma Sales Tax Code because of:

- a. the operation of the business,
- b. the nature of the business,
- c. the turnover of independent contractors,
- d. the lack of place of business in which to display a permit or keep records,
- e. lack of adequate records,
- f. the fact that the persons are minors or transients,
- g. the fact that the persons are engaged in service businesses, or
- h. any other reasonable reason;

21. Any taxable services and tangible personal property including materials, supplies, and equipment sold to contractors for the purpose of developing and improving real estate even though said real estate is intended for resale as real property, hereby declared to be sales to consumers or users, however, taxable materials, supplies and equipment sold to contractors as provided by this subsection which are purchased as a result of and subsequent to the date of a contract entered into either prior to the effective date of any law increasing the rate of sales tax imposed by this article, or entered into prior to the effective date of an ordinance or other measure increasing the sales tax levy of a political subdivision shall be subject to the rate of sales tax applicable, as of the date such contract was entered into, to sales of such materials, supplies and equipment if such purchases are required in order to complete the contract. Such rate shall be applicable to purchases made pursuant to the contract or any change order under the contract until the contract or any change order has been

completed, accepted and the contractor has been discharged from any further obligation under the contract or change order or until two (2) years from the date on which the contract was entered into whichever occurs first. The increased sales tax rate shall be applicable to all such purchases at the time of sale and the contractor shall file a claim for refund before the expiration of three (3) years after the date of contract completion or five (5) years after the contract was entered into, whichever occurs earlier. However, the Oklahoma Tax Commission shall prescribe rules and regulations and shall provide procedures for the refund to a contractor of sales taxes collected on purchases eligible for the lower sales tax rate authorized by this subsection; and

22. Any taxable services and tangible personal property sold to persons who are primarily engaged in selling their services, such as repairmen, hereby declared to be sales to consumers or users.

All solicitations or advertisements in print or electronic media by group three vendors, for the sale of tangible property to be delivered within this state, shall contain a notice that the sale is subject to Oklahoma sales tax, unless the sale is exempt from such taxation.

§ 1-509 **EXEMPTIONS.**

A. There is hereby specifically exempted from the tax levied by this article, the gross receipts or gross proceeds exempted from the sales tax law of Oklahoma, inclusive, but not exclusive of, or derived from, the:

1. Sale of gasoline, motor fuel, methanol, "M-85" which is a mixture of methanol and gasoline containing at least eighty-five percent (85%) methanol, compressed natural gas, liquefied natural gas, or liquefied petroleum gas on which the motor fuel tax, gasoline excise tax, special fuels Tax or the fee in lieu of Special Fuels Tax levied in §500.1 et seq., §601 et seq. or §701 of Title 68 has been, or will be paid;

2. Sale of motor vehicles or any optional equipment or accessories attached to motor vehicles on which the Oklahoma motor vehicle excise tax levied in §2101 of Title 68 has been, or will be paid;

3. Sale of crude petroleum or natural or casing head gas and other products subject to gross production tax pursuant to the provisions of §1001 et seq. and §1101 of Title 68 of the Oklahoma statutes. This exemption shall not apply when such products are sold to a consumer or user for consumption or use, except when used for injection into the earth for the purpose of promoting or facilitating the production of oil or gas. This paragraph shall not operate to increase or repeal the gross production tax levied by the laws of this state;

4. Sale of aircraft on which the tax levied pursuant to the provisions of §§6001 through 6007 of Title 68 of the Oklahoma statutes has been, or will be paid or which are specifically exempt from such tax pursuant to the provisions of §6003 of Title 68 of the Oklahoma statutes;

5. Sales from coin-operated devices on which the fee imposed by §§1501 through 1512 of Title 68 of the Oklahoma statutes;

6. Leases of twelve (12) months or more of motor vehicles in which the owners of the vehicles have paid the vehicle excise tax levied by §2103 of title 68 of the Oklahoma statutes;

7. Sales of charity game equipment on which a tax is levied pursuant to the Oklahoma Charity Games Act, §401et seq. of Title 3 A of the Oklahoma statutes, or which is sold to an organization that is:

- a. a veterans' organization exempt from taxation pursuant to the provisions of paragraph (4), (7), (8), (10) or (19) of subsection (c) of §501 of the United States Internal Revenue Code of 1986, as amended 26 U.S.C., §501(c) et seq.; or
- b. a group home for mentally disabled individuals exempt from taxation pursuant to the provisions of paragraph (3) of subsection (c) of §501 of the United States Internal Revenue Code of 1986, as amended, 26 U.S.C., §501(c) et seq.; or

8. Sales of cigarettes or tobacco products to:

- a. a federally recognized Indian tribe or nation which has entered into a compact with the state of Oklahoma pursuant to the provisions of subsection C of §346, Title 68 of the Oklahoma statutes or to a licensee of such a tribe or nation, upon which the payment in lieu of taxes required by the compact has been paid, or
- b. a federally recognized Indian tribe or nation or to a licensee of such a tribe or nation upon which the tax levied pursuant to the provisions of §349 or §426 Title 68 of the Oklahoma statutes has been paid;

9. Leases of aircraft upon which the owners have paid the aircraft excise tax levied by §6001, Title 68 of the Oklahoma statutes or which are specifically exempt from such tax pursuant to the provisions of §6003, Title 68 of the Oklahoma statutes;

10. The sale of low-speed or medium speed electrical vehicles on which the Oklahoma motor vehicle excise tax levied in §2101, Title 68 of the Oklahoma statutes has been or will be paid; and

11. Effective January 1, 2005, sales of cigarettes on which the tax levied in §301 et seq. of Title 68 of the Oklahoma statutes or tobacco products on which the tax levied in §401, Title 68 of the Oklahoma statutes et seq., has been paid.

B. There is also specifically exempted from the tax levied by this article, the gross receipts or gross proceeds exempted from the sales tax law of Oklahoma, inclusive, but not exclusive of, or derived from, the:

1. Sale of tangible personal property or services to the United States government or to the state of Oklahoma, any political subdivision of this state or any agency of a political subdivision of this state; provided, all sales to contractors in connection with the performance of any contract with the United States government, state of Oklahoma or any of its political subdivisions shall not be exempted from the tax levied by §1350 et seq., Title 68 of the Oklahoma statutes, except as hereinafter provided;

2. Sales of property to agents appointed by or under contract with agencies or instrumentalities of the United States government if ownership and possession of such property transfers immediately to the United States government;

3. Sales of property to agents appointed by or under contract with a political subdivision of this state if the sale of such property is associated with the development of a qualified federal facility, as provided in the Oklahoma Federal Facilities Development Act, and if ownership and possession of such property transfers immediately to the political subdivision or the state;

4. Sales made directly by county, district or state fair authorities of this state, upon the premises of the fair authority, for the sole benefit of the fair authority or sales of admission tickets to such fairs or fair events at any location in the state authorized by county, district or state fair authorities; provided, the exemption provided by this paragraph for admission tickets to fair events shall apply only to any portion of the admission price that is retained by or distributed to the fair authority. As used in this paragraph, "fair event" shall be limited to an event held on the premises of the fair authority in conjunction with and during the time period of a county, district or state fair;

5. Sale of food in cafeterias or lunch rooms of elementary schools, high schools, colleges or universities which are operated primarily for teachers and pupils and are not operated primarily for the public or for profit;

6. Dues paid to fraternal, religious, civic, charitable or educational societies or organizations by regular members thereof, provided, such societies or organizations operate under what is commonly termed the lodge plan or system, and provided such societies or organizations do not operate for a profit which inures to the benefit of any individual member or members thereof to the exclusion of other members and dues paid monthly or annually to privately owned scientific and educational libraries by members sharing the use of services rendered by such libraries with students interested in the study of geology, petroleum engineering or related subjects;

7. Sale of tangible personal property or services to or by churches, except sales made in the course of business for profit or savings, competing with other persons engaged in the same or a similar business or sale of tangible personal property or services by an organization exempt from federal income tax pursuant to §501(c)(3) of the Internal Revenue Code of 1986, as amended, made on behalf of or at the request of a church or churches if the sale of such property is conducted not more than once each calendar year for a period not to exceed three (3) days by the organization and proceeds from the sale of such property are used by the church or churches or by the organization for charitable purposes;

8. The amount of proceeds received from the sale of admission tickets which is separately stated on the ticket of admission for the repayment of money borrowed by any accredited state-supported college or university or any public trust of which a county in this state is the beneficiary, for the purpose of constructing or enlarging any facility to be used for the staging of an athletic event, a theatrical production, or any other form of entertainment, edification or cultural cultivation to which entry is gained with a paid admission ticket. Such facilities include, but are not limited to, athletic fields, athletic stadiums, field houses, amphitheaters and theaters. To be eligible for this sales tax exemption, the amount separately stated on the admission ticket shall be a surcharge which is imposed, collected and used for the sole purpose of servicing or aiding in the servicing of debt incurred by the college or university to effect the capital improvements hereinbefore described;

9. Sales of tangible personal property or services to the council organizations or similar state supervisory organizations of the Boy Scouts of America, Girl Scouts of U.S.A. and the Campfire Boys and Girls;

10. Sale of tangible personal property or services to any county, municipality, rural water district, public school district, the institutions of The Oklahoma State System of Higher Education, the Grand River Dam Authority, the Northeast Oklahoma Public Facilities Authority, the Oklahoma Municipal Power Authority, City of Tulsa-Rogers County Port Authority, Muskogee City-County Port Authority, the Oklahoma Department of Veterans Affairs, the Broken Bow Economic Development Authority, Ardmore Development Authority,

Durant Industrial Authority, Oklahoma Ordnance Works Authority or to any person with whom any of the above-named subdivisions or agencies of this state has duly entered into a public contract pursuant to law, necessary for carrying out such public contract or to any subcontractor to such a public contract. Any person making purchases on behalf of such subdivision or agency of this state shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of such subdivision or agency of this state and set out the name of such public subdivision or agency. Any person who wrongfully or erroneously certifies that purchases are for any of the above-named subdivisions or agencies of this state or who otherwise violates this § shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days or both;

11. Sales of tangible personal property or services to private institutions of higher education and private elementary and secondary institutions of education accredited by the state department of education or registered by the state board of education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3), including materials, supplies, and equipment used in the construction and improvement of buildings and other structures owned by the institutions and operated for educational purposes. Any person, firm, agency or entity making purchases on behalf of any institution, agency or subdivision in this state, shall certify in writing, on the copy of the invoice or sales ticket the nature of the purchases, and violation of this paragraph shall be a misdemeanor as set forth in paragraph 10 of this section;

12. Tuition and educational fees paid to private institutions of higher education and private elementary and secondary institutions of education accredited by the state department of education or registered by the state board of education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3);

13. a. Sales of tangible personal property made by:
- 1) a public school;
 - 2) a private school offering instruction for grade levels kindergarten through twelfth grade;
 - 3) a public school district;
 - 4) a public or private school board;

- 5) a public or private school student group or organization;
 - 6) a parent-teacher association or organization other than as specified in subparagraph b of this paragraph; or
 - 7) public or private school personnel for purposes of raising funds for the benefit of a public or private school, public school district, public or private school board or public or private school student group or organization; or
- b. Sales of tangible personal property made by or to nonprofit parent-teacher associations or organizations exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3); and before July 1, 2014, nonprofit local public or private school foundations which solicit money or property in the name of any public or private school or public school district. The exemption provided by this paragraph for sales made by a public or private school shall be limited to those public or private schools accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs. Sale of tangible personal property in this paragraph shall include sale of admission tickets and concessions at athletic events;
14. Sales of tangible personal property by:
- a. local 4-H clubs;
 - b. county, regional or state 4-H councils;
 - c. county, regional or state 4-H committees;
 - d. 4-H leader associations;
 - e. county, regional or state 4-H foundations; and
 - f. authorized 4-H camps and training centers.

The exemption provided by this paragraph shall be limited to sales for the purpose of raising funds for the benefit of such organizations. Sale of tangible personal property exempted by this paragraph shall include sale of admission tickets;

15. The first seventy-five thousand dollars (\$75,000.00) each year from sale of tickets and concessions at athletic events by each organization exempt from taxation pursuant to the provisions of the Internal Revenue 26 U.S.C., §501(c)(4);

16. Items or services which are subsequently given away by the Oklahoma Tourism and Recreation Department as promotional items pursuant to §1834 of Title 74 of the Oklahoma statutes and the sale of advertising in travel brochures and other promotional materials produced at the direction of the department;

17. Sales of tangible personal property or services to fire departments organized pursuant to §59 Title 18 of the Oklahoma statutes which items are to be used for the purposes of the fire department. Any person making purchases on behalf of any such fire department shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of such fire department and set out the name of such fire department. Any person who wrongfully or erroneously certifies that the purchases are for any such fire department or who otherwise violates the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof, shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days, or both;

18. Complimentary or free tickets for admission to places of amusement, sports, entertainment, exhibition, display or other recreational events or activities which are issued through a box office or other entity which is operated by a state institution of higher education with institutional employees or by a municipality with municipal employees;

19. The first fifteen thousand dollars (\$15,000.00) each year from sales of tangible personal property by fire departments organized pursuant to Titles 11, 18, or 19 of the Oklahoma statutes for the purposes of raising funds for the benefit of the fire department. Fire departments selling tangible personal property for the purposes of raising funds shall be limited to no more than six (6) days each year to raise such funds in order to receive the exemption granted by this paragraph;

20. Sales of tangible personal property or services to any Boys & Girls Clubs of America affiliate in this state which is not affiliated with the Salvation Army and which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3);

21. Sales of tangible personal property or services to any organization, which takes court-adjudicated juveniles for purposes of rehabilitation, and which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3), provided that at least fifty percent (50%) of the juveniles served by such organization are court adjudicated and the organization receives state funds in an amount less than ten percent (10%) of the annual budget of the organization;

22. Sales of tangible personal property or services to:

- a. any federally qualified community health center as defined in §254(c) of Title 42 of the United States Code;
- b. any migrant health center as defined in §254(b) of Title 42 of the United States Code;
- c. any clinic receiving disbursements of state monies from the Indigent Health Care Revolving Fund pursuant to the provisions of §66 of Title 56 of the Oklahoma Statutes,
- d. any community based health center which meets all of the following criteria:
 - 1) provides primary care services at no cost to the recipient; and
 - 2) is exempt from taxation pursuant to the provisions of §501(c)(3) of the Internal Revenue Code, 26 U.S.C., §501(c)(3); and
- e. any community mental health center as defined in §3-302 [43-3-302] of Title 43(A) of the Oklahoma Statutes;

23. Dues or fees, including free or complimentary dues or fees which have a value equivalent to the charge that could have otherwise been made, to YMCAs, YWCAs or municipally-owned recreation centers for the use of facilities and programs;

24. The first fifteen thousand dollars (\$15,000.00) each year from sales of tangible personal property or services to or by a cultural organization established to sponsor and promote educational, charitable and cultural events for disadvantaged children, and which organization is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3);

25. Sales of tangible personal property or services to museums or other entities which have been accredited by the American Association of Museums. Any person making purchases on behalf of any such museum or other entity shall certify, in writing, on the copy of the invoice or sales ticket to be retained by the vendor that the purchases are made for and on behalf of such museum or other entity and set out the name of such museum or other entity. Any person who wrongfully or erroneously certifies that the purchases are for any such museum or other entity or who otherwise violates the provisions of this paragraph shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined an amount equal to double the amount of sales tax involved or incarcerated for not more than sixty (60) days, or by both such fine and incarceration;

26. Sales of tickets for admission by any museum accredited by the American Association of Museums. In order to be eligible for the exemption provided by this paragraph, an amount equivalent to the amount of the tax which would otherwise be required to be collected pursuant to the provisions of §1350, et seq. of Title 68 of the Oklahoma statutes shall be separately stated on the admission ticket and shall be collected and used for the sole purpose of servicing or aiding in the servicing of debt incurred by the museum to effect the construction, enlarging or renovation of any facility to be used for entertainment, edification or cultural cultivation to which entry is gained with a paid admission ticket;

27. Sales of tangible personal property or services occurring on or after June 1, 1995, to children's homes which are supported or sponsored by one or more churches, members of which serve as trustees of the home;

28. Sales of tangible personal property or services to the organization known as the Disabled American Veterans, Department of Oklahoma, Inc., and subordinate chapters thereof;

29. Sales of tangible personal property or services to youth camps which are supported or sponsored by one or more churches, members of which serve as trustees of the organization;

30. Transfer of tangible personal property made pursuant to §3226 of Title 63 of the Oklahoma Statutes by the University Hospitals Trust;

31. Sales of tangible personal property or services to a municipality, county or school district pursuant to a lease or lease-purchase agreement executed between the vendor and a municipality, county or school district. A copy of the lease or lease-purchase agreement shall be retained by the vendor;

32. Sales of tangible personal property or services to any spaceport user, as defined in the Oklahoma Space Industry Development Act;

33. The sale, use, storage, consumption, or distribution in this state, whether by the importer, exporter, or another person, of any satellite or any associated launch vehicle, including components of, and parts and motors for, any such satellite or launch vehicle, imported or caused to be imported into this state for the purpose of export by means of launching into space. This exemption provided by this paragraph shall not be affected by:

- a. the destruction in whole or in part of the satellite or launch vehicle;
- b. the failure of a launch to occur or be successful; or

- c. the absence of any transfer or title to, or possession of, the satellite or launch vehicle after launch;

34. The sale, lease, use, storage, consumption, or distribution in this state of any space facility, space propulsion system or space vehicle, satellite, or station of any kind possessing space flight capacity, including components thereof;

35. The sale, lease, use, storage, consumption, or distribution in this state of tangible personal property, placed on or used aboard any space facility, space propulsion system or space vehicle, satellite, or station possessing space flight capacity, which is launched into space, irrespective of whether such tangible property is returned to this state for subsequent use, storage, or consumption in any manner

36. The sale, lease, use, storage, consumption, or distribution in this state of tangible personal property meeting the definition of "§38 property" as defined in §§48(a)(1)(A) and (B)(i) of the Internal Revenue Code of 1986, that is an integral part of and used primarily in support of space flight; however, §38 property used in support of space flight shall not include general office equipment, any boat, mobile home, motor vehicle, or other vehicle of a class or type required to be registered, licensed, titled, or documented in this state or by the United States government, or any other property not specifically suited to supporting space activity. The term "in support of space flight", for purposes of this paragraph, means the altering, monitoring, controlling, regulating, adjusting, servicing, or repairing of any space facility, space propulsion systems or space vehicle, satellite, or station possessing space flight capacity, including the components thereof;

37. The purchase or lease of machinery and equipment for use at a fixed location in this state, which is used exclusively in the manufacturing, processing, compounding, or producing of any space facility, space propulsion system or space vehicle, satellite, or station of any kind possessing space flight capacity. Provided, the exemption provided for in this paragraph shall not be allowed unless the purchaser or lessee signs an affidavit stating that the item or items to be exempted are for the exclusive use designated herein. Any person furnishing a false affidavit to the vendor for the purpose of evading payment of any tax imposed by §1354 of this Title 68 of the Oklahoma statutes shall be subject to the penalties provided by law. As used in this paragraph, "machinery and equipment" means "section 38 property" as defined in §§48(a)(1)(A) and (B)(i) of the Internal Revenue Code of 1986, which is used as an integral part of the manufacturing, processing, compounding, or producing of items of tangible personal property. Such term includes parts and accessories only to the extent that the exemption thereof is consistent with the provisions of this paragraph;

38. The amount of a surcharge or any other amount which is separately stated on an admission ticket which is imposed, collected and used for the sole purpose of constructing, remodeling or enlarging facilities of a public trust having a municipality or county as its sole beneficiary;

39. Sales of tangible personal property or services which are directly used in or for the benefit of a state park in this state, which are made to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3) and which is organized primarily for the purpose of supporting one or more state parks located in this state;

40. The sale, lease or use of parking privileges by an institution of The Oklahoma State System of Higher Education;

41. Sales of tangible personal property or services for use on campus or school construction projects for the benefit of institutions of The Oklahoma State System of Higher Education, private institutions of higher education accredited by the Oklahoma State Regents for Higher Education or any public school or school district when such projects are financed by or through the use of nonprofit entities which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501 (c)(3);

42. Sales of tangible personal property or services by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3), in the course of conducting a national championship sports event, but only if all or a portion of the payment in exchange therefore would qualify as the receipt of a qualified sponsorship payment described in Internal Revenue Code, 26 U.S.C., §513(i). Sales exempted pursuant to this paragraph shall be exempt from all Oklahoma sales, use, excise and gross receipts taxes;

43. Sales of tangible personal property or services to or by an organization which:

- a. is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3),
- b. is affiliated with a comprehensive university within The Oklahoma State System of Higher Education, and
- c. has been organized primarily for the purpose of providing education and teacher training and conducting events relating to robotics;

44. The first fifteen thousand dollars (\$15,000.00) each year from sales of tangible personal property to or by youth athletic teams which are part of an athletic organization exempt from taxation pursuant to the provisions of the

Internal Revenue Code, 26 U.S.C., §501(c)(4), for the purposes of raising funds for the benefit of the team;

45. Sales of tickets for admission to a collegiate athletic event that is held in a facility owned or operated by a municipality or a public trust of which the municipality is the sole beneficiary and that actually determines or is part of a tournament or tournament process for determining a conference tournament championship, a conference championship, or a national championship;

46. Sales of tangible personal property or services to or by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3) and is operating the Oklahoma City National Memorial and Museum, an affiliate of the National Park System;

47. Sales of tangible personal property or services to organizations which are exempt from federal taxation pursuant to the provisions of §501(c)(3) of the Internal Revenue Code, 26 U.S.C., §501(c)(3), the memberships of which are limited to honorably discharged veterans, and which furnish financial support to area veterans' organizations to be used for the purpose of constructing a memorial or museum;

48. Sales of tangible personal property or services on or after January 1, 2003, to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3) that is expending monies received from a private foundation grant in conjunction with expenditures of local sales tax revenue to construct a local public library;

49. Sales of tangible personal property or services to a state that borders this state or any political subdivision of that state, but only to the extent that the other state or political subdivision exempts or does not impose a tax on similar sales of items to this state or a political subdivision of this state;

50. Effective July 1, 2005, sales of tangible personal property or services to the career technology student organizations under the direction and supervision of the Oklahoma Department of Career and Technology Education;

51. Sales of tangible personal property to a public trust having either a single city, town or county or multiple cities, towns or counties or combination thereof as beneficiary or beneficiaries or a nonprofit organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3) for the purpose of constructing improvements to or expanding a hospital or nursing home owned and operated by any such public trust or nonprofit entity prior to the effective date of this act in counties with a population of less than one hundred thousand (100,000) persons, according to the most recent Federal Decennial Census. As used in this paragraph, "constructing improvements to or expanding" shall not mean any expense for routine

maintenance or general repairs and shall require a project cost of at least one hundred thousand dollars (\$100,000.00). For purposes of this paragraph, sales made to a contractor or subcontractor that enters into a contractual relationship with a public trust or nonprofit entity as described by this paragraph shall be considered sales made to the public trust or nonprofit entity. The exemption authorized by this paragraph shall be administered in the form of a refund from the sales tax revenues apportioned pursuant to §1353 of this title and the vendor shall be required to collect the sales tax otherwise applicable to the transaction. The purchaser may apply for a refund of the sales tax paid in the manner prescribed by this paragraph. Within thirty (30) days after the end of each fiscal year, any purchaser that is entitled to make application for a refund based upon the exempt treatment authorized by this paragraph may file an application for refund of the sales taxes paid during such preceding fiscal year. The Tax Commission shall prescribe a form for purposes of making the application for refund. The Tax Commission shall determine whether or not the total amount of sales tax exemptions claimed by all purchasers is equal to or less than six hundred fifty thousand dollars (\$650,000.00). If such claims are less than or equal to that amount, the Tax Commission shall make refunds to the purchasers in the full amount of the documented and verified sales tax amounts. If such claims by all purchasers are in excess of six hundred fifty thousand dollars (\$650,000.00), the Tax Commission shall determine the amount of each purchaser's claim, the total amount of all claims by all purchasers, and the percentage each purchaser's claim amount bears to the total. The resulting percentage determined for each purchaser shall be multiplied by six hundred fifty thousand dollars (\$650,000.00) to determine the amount of refundable sales tax to be paid to each purchaser. The pro rata refund amount shall be the only method to recover sales taxes paid during the preceding fiscal year and no balance of any sales taxes paid on a pro rata basis shall be the subject of any subsequent refund claim pursuant to this paragraph;

52. Effective July 1, 2006, sales of tangible personal property or services to any organization which assists, trains, educates, and provides housing for physically and mentally handicapped persons and which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3) and that receives at least eighty-five percent (85%) of its annual budget from state or federal funds. In order to receive the benefit of the exemption authorized by this paragraph, the taxpayer shall be required to make payment of the applicable sales tax at the time of sale to the vendor in the manner otherwise required by law. Notwithstanding any other provision of the Oklahoma Uniform Tax Procedure Code to the contrary, the taxpayer shall be authorized to file a claim for refund of sales taxes paid that qualify for the exemption authorized by this paragraph for a period of one (1) year after the date of the sale transaction. The taxpayer shall be required to provide documentation as may be prescribed by the Oklahoma Tax Commission in support of the refund claim. The total amount of sales tax qualifying for exempt treatment pursuant to this paragraph shall not exceed one hundred seventy-five thousand dollars (\$175,000.00) each

fiscal year. Claims for refund shall be processed in the order in which such claims are received by the Oklahoma Tax Commission. If a claim otherwise timely filed exceeds the total amount of refunds payable for a fiscal year, such claim shall be barred;

53. The first two thousand dollars (\$2,000.00) each year of sales of tangible personal property or services to, by, or for the benefit of a qualified neighborhood watch organization that is endorsed or supported by or working directly with a law enforcement agency with jurisdiction in the area in which the neighborhood watch organization is located. As used in this paragraph, "qualified neighborhood watch organization" means an organization that is a not-for-profit corporation under the laws of the state of Oklahoma that was created to help prevent criminal activity in an area through community involvement and interaction with local law enforcement and which is one of the first two thousand organizations which makes application to the Oklahoma Tax Commission for the exemption after the effective date of this act;

54. Sales of tangible personal property to a nonprofit organization, exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3), organized primarily for the purpose of providing services to homeless persons during the day and located in a metropolitan area with a population in excess of five hundred thousand (500,000) persons according to the latest Federal Decennial Census. The exemption authorized by this paragraph shall be applicable to sales of tangible personal property to a qualified entity occurring on or after January 1, 2005;

55. Sales of tangible personal property or services by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3) made during auction events the principal purpose of which is to provide funding for the preservation of wetlands and habitat for wild ducks;

56. Sales of tangible personal property or services by an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3) made during auction events the principal purpose of which is to provide funding for the preservation and conservation of wild turkeys;

57. Sales of tangible personal property or services to an organization which:

- a. is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3); and
- b. is part of a network of community-based, autonomous member organizations that meets the following criteria:

- 1) serves people with workplace disadvantages and disabilities by providing job training and employment services, as well as job placement opportunities and post-employment support,
- 2) has locations in the United States and at least twenty other countries,
- 3) collects donated clothing and household goods to sell in retail stores and provides contract labor services to business and government, and
- 4) provides documentation to the Oklahoma Tax Commission that over seventy-five percent (75%) of its revenues are channeled into employment, job training and placement programs and other critical community services;

58. Sales of tickets made on or after September 21, 2005, and complimentary or free tickets for admission issued on or after September 21, 2005, which have a value equivalent to the charge that would have otherwise been made, for admission to a professional athletic event in which a team in the National Basketball Association is a participant, which is held in a facility owned or operated by a municipality, a county or a public trust of which a municipality or a county is the sole beneficiary, and sales of tickets made on or after the effective date of this act, and complimentary or free tickets for admission issued on or after the effective date of this act, which have a value equivalent to the charge that would have otherwise been made, for admission to a professional athletic event in which a team in the National Hockey League is a participant, which is held in a facility owned or operated by a municipality, a county or a public trust of which a municipality or a county is the sole beneficiary;

59. Sales of tickets for admission and complimentary or free tickets for admission which have a value equivalent to the charge that would have otherwise been made to a professional sporting event involving ice hockey, baseball, basketball, football or arena football, or soccer. As used in this paragraph, "professional sporting event" means an organized athletic competition between teams that are members of an organized league or association with centralized management, other than a national league or national association, that imposes requirements for participation in the league upon the teams, the individual athletes or both, and which uses a salary structure to compensate the athletes;

60. Sales of tickets for admission to an annual event sponsored by an educational and charitable organization of women which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3) and has as its mission promoting volunteerism, developing the potential of women and improving the community through the effective action and leadership of trained volunteers;

61. Sales of tangible personal property or services to an organization, which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3), and which is itself a member of an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3), if the membership organization is primarily engaged in advancing the purposes of its member organizations through fundraising, public awareness or other efforts for the benefit of its member organizations, and if the member organization is primarily engaged either in providing educational services and programs concerning health-related diseases and conditions to individuals suffering from such health-related diseases and conditions or their caregivers and family members or support to such individuals, or in health-related research as to such diseases and conditions, or both. In order to qualify for the exemption authorized by this paragraph, the member nonprofit organization shall be required to provide proof to the Oklahoma Tax Commission of its membership status in the membership organization;

62. Sales of tangible personal property or services to or by an organization which is part of a national volunteer women's service organization dedicated to promoting patriotism, preserving American history and securing better education for children and which has at least 168,000 members in 3,000 chapters across the United States;

63. Sales of tangible personal property or services to or by a YWCA or YMCA organization which is part of a national nonprofit community service organization working to meet the health and social service needs of its members across the United States;

64. Sales of tangible personal property or services to or by a veteran's organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(19) and which is known as the Veterans of Foreign Wars of the United States, Oklahoma Chapters;

65. Sales of boxes of food by a church or by an organization, which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3). To qualify under the provisions of this paragraph, the organization must be organized for the primary purpose of feeding needy individuals or to encourage volunteer service by requiring such service in order to purchase food. These boxes shall only contain edible staple food items;

66. Sales of tangible personal property or services to any person with whom a church has duly entered into a construction contract, necessary for carrying out such contract or to any subcontractor to such a construction contract;

67. Sales of tangible personal property or services used exclusively for charitable or educational purposes, to or by an organization which:

- a. is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3),
- b. has filed a Not-for-Profit Certificate of Incorporation in this state, and
- c. is organized for the purpose of:
 - 1) providing training and education to developmentally disabled individuals,
 - 2) educating the community about the rights, abilities and strengths of developmentally disabled individuals, and
 - 3) promoting unity among developmentally disabled individuals in their community and geographic area;

68. Sales of tangible personal property or services to any organization which is a shelter for abused, neglected, or abandoned children and which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3); provided, until July 1, 2008, such exemption shall apply only to eligible shelters for children from birth to age twelve (12) and after July 1, 2008, such exemption shall apply to eligible shelters for children from birth to age eighteen (18);

69. Sales of tangible personal property or services to a child care center which is licensed pursuant to the Oklahoma Child Care Facilities Licensing Act and which:

- a. possesses a 3-star rating from the Department of Human Services Reaching for the Stars Program or a national accreditation, and
- b. allows on site universal pre-kindergarten education to be provided to four-year-old children through a contractual agreement with any public school or school district.

For the purposes of this paragraph, sales made to any person, firm, agency or entity that has entered previously into a contractual relationship with a child care center for construction and improvement of buildings and other structures owned by the child care center and operated for educational purposes shall be considered sales made to a child care center. Any such person, firm, agency or entity making purchases on behalf of a child care center shall certify in writing, on the copy of the invoice or sales ticket the nature of the purchase. Any such person, or person acting on behalf of a firm, agency or entity making purchases on behalf of a child care center in violation of this paragraph shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount equal to

double the amount of sales tax involved or incarcerated for not more than sixty (60) days or both;

70. a. Sales of tangible personal property to a service organization of mothers who have children who are serving or who have served in the military, which service organization is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(19) and which is known as the Blue Star Mothers of America, Inc. The exemption provided by this paragraph shall only apply to the purchase of tangible personal property actually sent to United States military personnel overseas who are serving in a combat zone and not to any other tangible personal property purchased by the organization. Provided, this exemption shall not apply to any sales tax levied by a city, town, county, or any other jurisdiction in this state.
- b. The exemption authorized by this paragraph shall be administered in the form of a refund from the sales tax revenues apportioned pursuant to §1353 of Title 68, and the vendor shall be required to collect the sales tax otherwise applicable to the transaction. The purchaser may apply for a refund of the state sales tax paid in the manner prescribed by this paragraph. Within sixty (60) days after the end of each calendar quarter, any purchaser that is entitled to make application for a refund based upon the exempt treatment authorized by this paragraph may file an application for refund of the state sales taxes paid during such preceding calendar quarter. The Tax Commission shall prescribe a form for purposes of making the application for refund.
- c. A purchaser who applies for a refund pursuant to this paragraph shall certify that the items were actually sent to military personnel overseas in a combat zone. Any purchaser that applies for a refund for the purchase of items that are not authorized for exemption under this paragraph shall be subject to a penalty in the amount of five hundred dollars (\$500.00).

There are hereby specifically exempted from the tax levied by the Oklahoma Sales Tax Code:

- 1) Transportation of school pupils to and from elementary schools or high schools in motor or other vehicles;
- 2) Transportation of persons where the fare of each person does not exceed one

dollar (\$1.00), or local transportation of persons within the corporate limits of a municipality except by taxicabs;

- 3) Sales for resale to persons engaged in the business of reselling the articles purchased, whether within or without the state, provided that such sales to residents of this state are made to persons to whom sales tax permits have been issued as provided in the Oklahoma Sales Tax Code. This exemption shall not apply to the sales of articles made to persons holding permits when such persons purchase items for their use and which they are not regularly engaged in the business of reselling; neither shall this exemption apply to sales of tangible personal property to peddlers, solicitors and other salespersons who do not have an established place of business and a sales tax permit. The exemption provided by this paragraph shall apply to sales of motor fuel or diesel fuel to a group five vendor, but the use of such motor fuel or diesel fuel by the group five vendor shall not be exempt from the tax levied by the Oklahoma Sales Tax Code. The purchase of motor fuel or diesel fuel is exempt from sales tax when the motor fuel is for shipment outside this state and consumed by a common carrier by rail in the conduct of its business. The sales tax shall apply to the purchase of motor fuel or diesel fuel in Oklahoma by a common carrier by rail when such motor fuel is purchased for fueling, within this state, of any locomotive or other motorized flanged wheel equipment;
- 4) Sales of advertising space in newspapers and periodicals;
- 5) Sales of programs relating to sporting and entertainment events, and sales of advertising on billboards (including signage, posters, panels, marquees, or on other similar surfaces, whether indoors or outdoors) or in programs relating to sporting and entertainment events, and sales of any advertising, to be displayed at or in connection with a sporting event, via the Internet, electronic display devices, or through public address or broadcast systems. The exemption authorized by this paragraph shall be effective for all sales made on or after January 1, 2001;
- 6) Sales of any advertising, other than the advertising described by paragraph 5 of this section, via the Internet, electronic display devices, or through the electronic media, including radio, public address or broadcast systems, television (whether through closed circuit broadcasting systems or

otherwise), and cable and satellite television, and the servicing of any advertising devices;

- 7) Eggs, feed, supplies, machinery and equipment purchased by persons regularly engaged in the business of raising worms, fish, any insect or any other form of terrestrial or aquatic animal life and used for the purpose of raising same for marketing. This exemption shall only be granted and extended to the purchaser when the items are to be used and in fact are used in the raising of animal life as set out above. Each purchaser shall certify, in writing, on the invoice or sales ticket retained by the vendor that the purchaser is regularly engaged in the business of raising such animal life and that the items purchased will be used only in such business. The vendor shall certify to the Oklahoma Tax Commission that the price of the items has been reduced to grant the full benefit of the exemption. Violation hereof by the purchaser or vendor shall be a misdemeanor;
- 8) Sale of natural or artificial gas and electricity, and associated delivery or transmission services, when sold exclusively for residential use. Provided, this exemption shall not apply to any sales tax levied by a city or town, or a county, or any other jurisdiction in this state;
- 9) In addition to the exemptions authorized by §1357.6 of Title 68 of the Oklahoma statutes, sales of drugs sold pursuant to a prescription written for the treatment of human beings by a person licensed to prescribe the drugs, and sales of insulin and medical oxygen. Provided, this exemption shall not apply to over-the-counter drugs;
- 10) Transfers of title or possession of empty, partially filled, or filled returnable oil and chemical drums to any person who is not regularly engaged in the business of selling, reselling or otherwise transferring empty, partially filled, or filled returnable oil drums;
- 11) Sales of one-way utensils, paper napkins, paper cups, disposable hot containers and other one-way carry out materials to a vendor of meals or beverages;
- 12) Sales of food or food products for home consumption which are purchased in whole or in part with coupons issued pursuant to the federal food stamp program as authorized by §§2011 through 2029 of Title 7 of the United States Code, as

to that portion purchased with such coupons. The exemption provided for such sales shall be inapplicable to such sales upon the effective date of any federal law that removes the requirement of the exemption as a condition for participation by the state in the federal food stamp program;

- 13) Sales of food or food products, or any equipment or supplies used in the preparation of the food or food products to or by an organization which:
 - a) is exempt from taxation pursuant to the provisions of §501(c)(3) of the Internal Revenue Code, 26 U.S.C., §501(c)(3), and which provides and delivers prepared meals for home consumption to elderly or homebound persons as part of a program commonly known as "meals on wheels" or "mobile meals"; or
 - b) is exempt from taxation pursuant to the provisions of §501(c)(3) of the Internal Revenue Code, 26 U.S.C., §501(c)(3), and which receives federal funding pursuant to the Older Americans Act of 1965, as amended, for the purpose of providing nutrition programs for the care and benefit of elderly persons;
- 14) a) Sales of tangible personal property or services to or by organizations which are exempt from taxation pursuant to the provisions of §501(c)(3) of the Internal Revenue Code, 26 U.S.C., §501(c)(3), and:
 - i) are primarily involved in the collection and distribution of food and other household products to other organizations that facilitate the distribution of such products to the needy and such distribute organizations are exempt from taxation pursuant to the provisions of §501(c)(3) of the Internal Revenue Code, 26 U.S.C., §501(c)(3); or
 - ii) facilitate the distribution of such products to the needy.
- b) Sales made in the course of business for profit or savings, competing with other persons engaged in the same or similar business shall not be exempt under this paragraph;

- 15) Sales of tangible personal property or services to children's homes which are located on church-owned property and are operated by organizations exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., §501(c)(3);
- 16) Sales of computers, data processing equipment, related peripherals and telephone, telegraph or telecommunications service and equipment for use in a qualified aircraft maintenance or manufacturing facility. For purposes of this paragraph, "qualified aircraft maintenance or manufacturing facility" means a new or expanding facility primarily engaged in aircraft repair, building or rebuilding whether or not on a factory basis, whose total cost of construction exceeds the sum of five million dollars (\$5,000,000.00) and which employs at least two hundred fifty (250) new full-time-equivalent employees, as certified by the Oklahoma Employment Security Commission, upon completion of the facility. In order to qualify for the exemption provided for by this paragraph, the cost of the items purchased by the qualified aircraft maintenance or manufacturing facility shall equal or exceed the sum of two million dollars (\$2,000,000.00);
- 17) Sales of tangible personal property consumed or incorporated in the construction or expansion of a qualified aircraft maintenance or manufacturing facility as defined in paragraph 16 of this section. For purposes of this paragraph, sales made to a contractor or subcontractor that has previously entered into a contractual relationship with a qualified aircraft maintenance or manufacturing facility for construction or expansion of such a facility shall be considered sales made to a qualified aircraft maintenance or manufacturing facility;
- 18) Sales of the following telecommunications services:
 - a) *Interstate and International "800 service"*. "800 service" means a "telecommunications service" that allows a caller to dial a toll-free number without incurring a charge for the call. The service is typically marketed under the name "800", "855", "866", "877", and "888" toll-free calling, and any subsequent numbers designated by the Federal Communications Commission, or

- b) *Interstate and International "900 service"*. "900 service" means an inbound toll "telecommunications service" purchased by a subscriber that allows the subscriber's customers to call in to the subscriber's prerecorded announcement or live service. "900 service" does not include the charge for: collection services provided by the seller of the "telecommunications services" to the subscriber, or service or product sold by the subscriber to the subscriber's customer. The service is typically marketed under the name "900" service, and any subsequent numbers designated by the Federal Communications Commission,
- c) *Interstate and International "private communications service"*. "Private communications service" means a "telecommunications service" that entitles the customer to exclusive or priority use of a communications channel or group of channels between or among termination points, regardless of the manner in which such channel or channels are connected, and includes switching capacity, extension lines, stations, and any other associated services that are provided in connection with the use of such channel or channels,
- d) *"Value-added non-voice data service"*. "Value-added non-voice data service" means a service that otherwise meets the definition of "telecommunications services" in which computer processing applications are used to act on the form, content, code, or protocol of the information or data primarily for a purpose other than transmission, conveyance or routing,
- e) Interstate and International telecommunications service which is:
 - i) rendered by a company for private use within its organization, or
 - ii) used, allocated, or distributed by a company to its affiliated group.
- f) Regulatory assessments and charges, including charges to fund the Oklahoma Universal Service Fund, the Oklahoma Lifeline Fund and the Oklahoma High Cost Fund, and

- g) Telecommunications nonrecurring charges, including but not limited to the installation, connection, change or initiation of telecommunications services which are not associated with a retail consumer sale;
- 19) Sales of railroad track spikes manufactured and sold for use in this state in the construction or repair of railroad tracks, switches, sidings and turnouts;
- 20) Sales of aircraft and aircraft parts provided such sales occur at a qualified aircraft maintenance facility. As used in this paragraph, "qualified aircraft maintenance facility" means a facility operated by an air common carrier at which there were employed at least two thousand (2,000) full-time-equivalent employees in the preceding year as certified by the Oklahoma Employment Security Commission and which is primarily related to the fabrication, repair, alteration, modification, refurbishing, maintenance, building or rebuilding of commercial aircraft or aircraft parts used in air common carriage. For purposes of this paragraph, "air common carrier" shall also include members of an affiliated group as defined by §1504 of the Internal Revenue Code, 26 U.S.C., §501.1504;
- 21) Sales of machinery and equipment purchased and used by persons and establishments primarily engaged in computer services and data processing:
 - a) as defined under Industrial Group Numbers 7372 and 7373 of the Standard Industrial Classification (SIC) Manual, latest version, which derive at least fifty percent (50%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer, and
 - b) as defined under Industrial Group Number 7374 of the SIC Manual, latest version, which derive at least eighty percent (80%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer.

Eligibility for the exemption set out in this paragraph shall be established, subject to review by the Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and such information as required by the Tax Commission. For purposes of determining whether annual gross

revenues are derived from sales to out-of-state buyers or consumers, all sales to the federal government shall be considered to be to an out-of-state buyer or consumer;

- 22) Sales of prosthetic devices to an individual for use by such individual. For purposes of this paragraph, "prosthetic device" shall have the same meaning as provided in §1357.6 of Title 68 of the Oklahoma Statutes, but shall not include corrective eye glasses, contact lenses or hearing aids;
- 23) Sales of tangible personal property or services to a motion picture or television production company to be used or consumed in connection with an eligible production. For purposes of this paragraph, "eligible production" means a documentary, special, music video, or a television commercial or television program that will serve as a pilot for or be a segment of an ongoing dramatic or situation comedy series filmed or taped for network or national or regional syndication or a feature-length motion picture intended for theatrical release or for network or national or regional syndication or broadcast. The provisions of this paragraph shall apply to sales occurring on or after July 1, 1996. In order to qualify for the exemption, the motion picture or television production company shall file any documentation and information required to be submitted pursuant to rules promulgated by the Tax Commission;
- 24) Sales of diesel fuel sold for consumption by commercial vessels, barges and other commercial watercraft;
- 25) Sales of tangible personal property or services to tax-exempt independent nonprofit biomedical research foundations that provide educational programs for Oklahoma science students and teachers and to tax-exempt independent nonprofit community blood banks headquartered in this state;
- 26) Effective May 6, 1992, sales of wireless telecommunications equipment to a vendor who subsequently transfers the equipment at no charge or for a discounted charge to a consumer as part of a promotional package or as an inducement to commence or continue a contract for wireless telecommunications services;

- 27) Effective January 1, 1991, leases of rail transportation cars to haul coal to coal-fired plants located in this state which generate electric power;
- 28) Beginning July 1, 2005, sales of aircraft engine repairs, modification, and replacement parts, sales of aircraft frame repairs and modification, aircraft interior modification, and paint, and sales of services employed in the repair, modification and replacement of parts of aircraft engines, aircraft frame and interior repair and modification and paint;
- 29) Sales of materials and supplies to the owner or operator of a ship, motor vessel or barge that is used in interstate or international commerce if the materials and supplies:
 - a) are loaded on the ship, motor vessel or barge and used in the maintenance and operation of the ship, motor vessel or barge, or
 - b) enter into and become component parts of the ship, motor vessel or barge;
- 30) Sales of tangible personal property made at estate sales at which such property is offered for sale on the premises of the former residence of the decedent by a person who is not required to be licensed pursuant to the Transient Merchant Licensing Act, or who is not otherwise required to obtain a sales tax permit for the sale of such property pursuant to the provisions of §1364 of Title 68 of the Oklahoma Statutes; provided:
 - a) such sale or event may not be held for a period exceeding three (3) consecutive days,
 - b) the sale must be conducted within six (6) months of the date of death of the decedent, and
 - c) the exemption allowed by this paragraph shall not be allowed for property that was not part of the decedent's estate;
- 31) Beginning January 1, 2004, sales of electricity and associated delivery and transmission services, when sold exclusively for use by an oil and gas operator for reservoir dewatering projects and associated operations commencing on or after July 1, 2003, in which the initial water-to-oil ratio is greater

than or equal to five-to-one water-to-oil, and such oil and gas development projects have been classified by the Corporation Commission as a reservoir dewatering unit;

- 32) Sales of prewritten computer software that is delivered electronically. For purposes of this paragraph, "delivered electronically" means delivered to the purchaser by means other than tangible storage media;
- 33) Sales of modular dwelling units when built at a production facility and moved in whole or in parts, to be assembled on-site, and permanently affixed to the real property and used for residential or commercial purposes. The exemption provided by this paragraph shall equal forty-five percent (45%) of the total sales price of the modular dwelling unit. For purposes of this paragraph, "modular dwelling unit" means a structure that is not subject to the motor vehicle excise tax imposed pursuant to §2103 of Title 68 of the Oklahoma Statutes;
- 34) Sales of tangible personal property or services to persons who are residents of Oklahoma and have been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and who have been certified by the United States Department of Veterans Affairs or its successor to be in receipt of disability compensation at the one-hundred-percent rate and the disability shall be permanent and have been sustained through military action or accident or resulting from disease contracted while in such active service; provided, sales for the benefit of the person to a spouse of the eligible person or to a member of the household in which the eligible person resides and who is authorized to make purchases on the person's behalf, when such eligible person is not present at the sale, shall also be exempt for purposes of this paragraph. Sales qualifying for the exemption authorized by this paragraph shall not exceed twenty-five thousand dollars (\$25,000.00) per year per individual. Upon request of the Tax Commission, a person asserting or claiming the exemption authorized by this paragraph shall provide a statement, executed under oath, that the total sales amounts for which the exemption is applicable have not exceeded twenty-five thousand dollars (\$25,000.00) per year. If the amount of such exempt sales exceeds such amount, the sales tax in excess of the authorized amount shall be treated as a direct sales tax liability and may be recovered by the Tax Commission in the same manner

provided by law for other taxes, including penalty and interest;

- 35) Sales of electricity to the operator, specifically designated by the Oklahoma Corporation Commission, of a spacing unit or lease from which oil is produced or attempted to be produced using enhanced recovery methods, including, but not limited to, increased pressure in a producing formation through the use of water or saltwater if the electrical usage is associated with and necessary for the operation of equipment required to inject or circulate fluids in a producing formation for the purpose of forcing oil or petroleum into a wellbore for eventual recovery and production from the wellhead. In order to be eligible for the sales tax exemption authorized by this paragraph, the total content of oil recovered after the use of enhanced recovery methods shall not exceed one percent (1%) by volume. The exemption authorized by this paragraph shall be applicable only to the state sales tax rate and shall not be applicable to any county or municipal sales tax rate;
- 36) Sales of intrastate charter and tour bus transportation. As used in this paragraph, "intrastate charter and tour bus transportation" means the transportation of persons from one location in this state to another location in this state in a motor vehicle which has been constructed in such a manner that it may lawfully carry more than eighteen persons, and which is ordinarily used or rented to carry persons for compensation. Provided, this exemption shall not apply to regularly scheduled bus transportation for the general public;
- 37) Sales of vitamins, minerals and dietary supplements by a licensed chiropractor to a person who is the patient of such chiropractor at the physical location where the chiropractor provides chiropractic care or services to such patient. The provisions of this paragraph shall not be applicable to any drug, medicine or substance for which a prescription by a licensed physician is required;
- 38) Sales of goods, wares, merchandise, tangible personal property, machinery and equipment to a web search portal located in this state which derives at least eighty percent (80%) of its annual gross revenue from the sale of a product or service to an out-of-state buyer or consumer. For purposes of this paragraph, "web search portal" means an establishment classified under NAICS code 518112 which operates web sites that use a search engine to generate and

maintain extensive databases of Internet addresses and content in an easily searchable format;

- 39) Sales of tangible personal property consumed or incorporated in the construction or expansion of a facility for a corporation organized under §437 et seq. of Title 18 of the Oklahoma statutes as a rural electric cooperative. For purposes of this paragraph, sales made to a contractor or subcontractor that has previously entered into a contractual relationship with a rural electric cooperative for construction or expansion of a facility shall be considered sales made to a rural electric cooperative;
- 40) Sales of tangible personal property or services to a business primarily engaged in the repair of consumer electronic goods, including, but not limited to, cell phones, compact disc players, personal computers, MP3 players, digital devices for the storage and retrieval of information through hard-wired or wireless computer or Internet connections, if the devices are sold to the business by the original manufacturer of such devices and the devices are repaired, refitted or refurbished for sale by the entity qualifying for the exemption authorized by this paragraph directly to retail consumers or if the devices are sold to another business entity for sale to retail consumers; and
- 41) Before July 1, 2014, sales of rolling stock when sold or leased by the manufacturer, regardless of whether the purchaser is a public services corporation engaged in business as a common carrier of property or passengers by railway, for use or consumption by a common carrier directly in the rendition of public service. For purposes of this paragraph, "rolling stock" means locomotives, auto-cars and railroad cars.

As the provisions of Title 68 are hereinafter amended, these sections pertaining to the sales tax shall be similarly amended by operation of law and without the requirement of individual amendment. Title 68 pertaining to the Oklahoma Sales Tax Code is adopted in its entirety and is incorporated herein by reference as if fully set out.

§ 1-510 OTHER EXEMPT TRANSFERS.

Also, there is hereby specifically exempted from the tax herein levied, the transfer of tangible personal property exempted from the Oklahoma sales tax law inclusive but not exclusive of the following:

1. From one (1) corporation to another corporation, pursuant to a reorganization; as used in this subsection, the term "reorganization" means:

- a. A statutory merger or consolidation; or
- b. The acquisition by a corporation of substantially all of the properties of another corporation, when the consideration is solely all or a part of the voting stock of the acquiring corporation, or of its parent or subsidiary corporation;

2. In connection with the winding up, dissolution or liquidation of a corporation only when there is a distribution in kind to the shareholders of the property of such corporation;

3. To a corporation for the purpose of organization of such corporation where the former owners of the property transferred are, immediately after the transfer, in control of the corporation, and the stock or securities received by each is substantially in proportion to this interest in the property prior to the transfer;

4. To a partnership in the organization of such partnership if the former owners of the property transferred are immediately after the transfer, members of such partnership, and the interest in the partnership received by each is substantially in proportion to his interest in the property prior to the transfer; and

5. From a partnership to the members thereof when made in kind in the dissolution of such partnership.

§ 1-511 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 sales tax law of the state of Oklahoma.

§ 1-512 PAYMENT OF TAX: BRACKETS.

1. The tax herein levied shall be paid to the tax collector at the time and in the manner and form provided for payment of the state sales tax under the sales tax law of Oklahoma.

2. The bracket system for the collection of the three percent (3%) municipal sales tax by the tax collector, shall be as the same as hereafter adopted by the agreement of the city of Blanchard, Oklahoma, and the tax collector in the collection of both the three percent (3%) municipal sales tax and the state sales tax.

§ 1-513 **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.

§ 1-514 **VENDOR'S DUTY TO COLLECT TAX.**

1. 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 municipality to collect from the consumer or user, the full amount of the tax levied by this article, or an amount equal as nearly as possible or practicable to the average equivalent thereof.

2. 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 charge, shall be a debt from the consumer or user to the vendor until paid and shall be recoverable by law in the same manner as other debts.

3. A vendor, as defined herein, who willfully or intentionally fails, neglects or refuses to collect the full amount of the tax levied by this article, or willfully or intentionally fails, neglects or refuses to comply with the provisions, 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, at a price including the tax or in any manner whatsoever, shall be deemed guilty of an offense.

§ 1-515 **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 state sales tax code; remittances of tax collected hereunder shall be subject to the same discount as may be allowed by said code for collection of state sales tax.

§ 1-516 **INTEREST AND PENALTIES; DELINQUENCY.**

§217 of Title 68 O.S. 1981, as amended, is hereby adopted and made a part of this article, and interest and penalties at the rates and in the amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the tax levied by this article. The failure or refusal or any taxpayer to make and transmit the reports and remittances of tax in the time and manner required by this article 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 article.

§ 1-517 **WAIVER OF INTEREST AND PENALTIES.**

The interest, penalty or any portion thereof, accruing by reason of a taxpayer's failure to pay the municipal sales tax herein levied, may be waived or remitted in the same manner provided for said waiver or remittance, as applied in the administration of the state sales tax provided in Title 68, O.S. 1981, §220; to accomplish the purposes of this section, the applicable provisions of said §220 are hereby adopted by reference and made a part of this article.

§ 1-518 **ERRONEOUS PAYMENT; CLAIM FOR REFUND.**

Refund of erroneous payment of the municipal 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 a Title 68, O.S. 1981, §227, and, to accomplish the purposes of this section, the applicable provisions of said §227 are hereby adopted by reference and made a part of this article.

§ 1-519 **FRAUDULENT RETURNS.**

In addition to all civil penalties provided by this article, 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 of avoiding or escaping payment or any tax, or portion thereof, rightfully due under this article, shall be an offense and, upon conviction thereof, the offending taxpayer shall be subject to a fine of not more than the limits established in §8-301 of this code of ordinances.

§ 1-520 **RECORDS CONFIDENTIAL.**

The confidential and privileged nature of the records and files concerning the administration of the municipal sales tax is legislatively recognized and declared, and to protect the same, the provisions of Title 68, O.S. 1981 (as amended), §205 of the state sales tax code and each subsection thereof, is hereby adopted by reference and made fully effective and applicable to administration of the municipal sales tax as if set forth herein in full.

§ 1-521 **AMENDMENTS.**

The people of the city of Blanchard, Oklahoma, by their approval of this ordinance at the election hereinbefore provided, have authorized the city council, by ordinances duly enacted, to make such administrative and technical changes

or additions in the method and manner of administration and enforcing this article as may be necessary or proper for efficiency and fairness; provided, that, the rate of the tax herein provided shall not be changed without approval of the qualified electors of the municipality, as provided by law.

§ 1-522 PROVISIONS CUMULATIVE.

The provisions hereof shall be cumulative and in addition to any and all other taxing provisions of municipal ordinances.

§ 1-523 PROVISIONS SEVERABLE.

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

§ 1-524 RESERVED.

§ 1-525 ANNUAL FEE ASSESSED ON INVESTOR-OWNED UTILITY OR RURAL ELECTRIC COOPERATIVES.

A. Pursuant to the authority granted municipalities pursuant to §158.43 of Title 17 of the Oklahoma statutes, the city of Blanchard hereby assess an annual fee upon all investor-owned utilities and rural electric cooperatives that have entered into an agreement approved by the Oklahoma Corporation Commission with another retail electric supplier within an “affected area” of the city or that have been assigned territory by the Oklahoma Corporation Commission pursuant to §158.43 of Title 17 of the Oklahoma statutes.

B. The annual fee assessed by subsection (a) of this section shall be remitted to the city beginning thirty (30) days after the effective date of this ordinance.

C. The annual fee assessed by subsection (a) of this section is hereby set at four percent (4%) of gross proceeds or gross receipts of each investor-owned utility or rural electric cooperative to which it applies.

D. Pursuant to §158.43 of Title 17 of the Oklahoma statutes, the annual fee assessed by Subsection (a) of this section shall be collected from the customers of all retail electric suppliers on the gross receipts from all retail sales made within the “affected areas” within the municipal corporate limits and shall be remitted by the retail electric suppliers to the city. The fee shall not be collected from any customer that is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., § 501(c)(25)(C)(iii).

E. For purposes of this subsection, “affected area” means an area located within the Blanchard city limits, which as a result of annexation, has two or more retail electric suppliers, excluding the Grand River Dam Authority but including investor-owned utilities, rural electric cooperatives, municipalities that provide electricity either directly or indirectly. (Prior Code §1-98; Ord. No. 1992-04, 6/9/92; Ord. No. 2009-10, 9/29/9)

ARTICLE 6

USE TAX

- § 1-601 Excise tax on storage, use or other consumption of intangible personal property levied.
- § 1-602 Exemptions.
- § 1-603 Time due; returns; payment.
- § 1-604 Tax constitutes debt.
- § 1-605 Collection of tax by retailer or vendor.
- § 1-606 Collection of tax by retailer or vendor not maintaining a place of business within state or both within and without state; permits.
- § 1-607 Revoking permits.
- § 1-608 Remunerative deductions allowed vendors or retailers of other states.
- § 1-609 Interest and penalties; delinquency.
- § 1-610 Waiver of interest and penalties.
- § 1-611 Erroneous payments; claim for refund.
- § 1-612 Fraudulent returns.
- § 1-613 Records confidential.
- § 1-614 Provisions cumulative.
- § 1-615 Provisions severable.
- § 1-616 Definitions.
- § 1-617 Classifications of taxpayers.
- § 1-618 Subsisting state permits.
- § 1-619 Purposes of revenues.

§ 1-601 EXCISE TAX ON STORAGE, USE OR OTHER CONSUMPTION OF INTANGIBLE PERSONAL PROPERTY LEVIED.

There is hereby levied and there shall be paid by every person storing, using or otherwise consuming within the city of Blanchard, Oklahoma, tangible, personal property purchased or brought into this municipality, an excise tax on the storage, use or otherwise consuming within the municipality 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 or otherwise consuming, within the municipality, tangible, personal property purchased or brought into the municipality. The additional tax levied hereunder shall be paid at the time of importation or storage of the property within the municipality and shall be

assessed to only property purchased outside Oklahoma; provided, that, the tax levied herein shall not be levied against tangible, personal property intended solely for use outside the municipality, but which is stored in the municipality pending shipment outside the municipality or which is temporarily retained in the municipality for the purpose of fabrication, repair, testing, alteration, maintenance or other service. Any person liable for payment of the use tax authorized herein, may deduct from such use 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 municipality had been levied on the sale of such goods or services. (Ord. No. 1989-04, 12/12/89)

§ 1-602 EXEMPTIONS.

The provisions of this article shall not apply:

1. In respect to the use of an article of tangible, personal property brought into the municipality by a nonresident individual visiting in this municipality for his or her personal use or enjoyment while within the municipality;

2. In respect to the use of tangible, personal property purchased for resale before being used;

3. In respect to the use of any article of tangible, personal property on which a tax, equal to or in excess of that levied by both the Oklahoma Use Tax Code and the city of Blanchard, Oklahoma, Use Tax Ordinance, has been paid by the person using such tangible, personal property in the Municipality, whether such tax was levied under the laws of Oklahoma or some other state or municipality of the United States. If any article of tangible, personal property has already been subjected to a tax by Oklahoma or any other state or municipality in respect to its sale or use, in an amount less than the tax imposed by both the Oklahoma Use Tax Code and the city of Blanchard, Oklahoma, Use Tax Ordinance, the provisions of this article shall also apply to it by a rate measured by the difference only between the rate provided by both the Oklahoma Use Tax Code and the city of Blanchard, Oklahoma, Use Tax Ordinance, and the rate by which the previous tax upon the sale or use was computed; provided, that, no credit shall be given for taxes paid in another state or municipality, if that state or municipality does not grant like credit for taxes paid in Oklahoma and the municipality;

4. In respect to the use of machinery and equipment purchased and used by persons establishing new manufacturing or processing plants in the municipality, and machinery and equipment purchased and used by persons in the operation of manufacturing plants already established in the municipality; provided, that, this exemption shall not apply unless such machinery and

equipment is incorporated into, and is directly used in, the process of manufacturing property subject to taxation under the sales tax code of the city of Blanchard, Oklahoma. The term "manufacturing plants" shall mean those establishments primarily engaged in manufacturing or processing operations, and generally recognized as such;

5. In respect to the use of tangible, personal property now specifically exempted from taxation under the sales tax code of the city of Blanchard, Oklahoma;

6. In respect to the use of any article of tangible, personal property brought into the Municipality by an individual with intent to become a resident of this municipality where such personal property is for such individual's personal use or enjoyment;

7. In respect to the use of any article of tangible personal property used, or to be used, by commercial airlines or railroads; or

8. In respect to livestock purchased outside Oklahoma and brought into this municipality for feeding or breeding purposes, and which is later resold. (Ord. No. 1989-04, 12/12/89)

§ 1-603 **TIME DUE; RETURNS; PAYMENT.**

The tax levied by this article is due and payable at the time and in the manner and form prescribed for payment of the state use tax under the Use Tax Code of the state of Oklahoma. (Ord. No. 1989-04, 12/12/89)

§ 1-604 **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. (Ord. No. 1989-04, 12/12/89)

§ 1-605 **COLLECTION OF TAX BY RETAILER OR VENDOR.**

Every retailer or vendor maintaining places of business both within and without the state of Oklahoma, and making sales of tangible, personal property from a place of business outside this state for use in the city of Blanchard, Oklahoma, shall, at the time of making such sales, collect the use tax levied by this article from the purchaser and give to the purchaser a receipt therefore in the manner and form prescribed by the Oklahoma Tax Commission, if said Tax Commission shall, by regulation, require such receipt. Each retailer or vendor shall list with said Tax Commission the name and address of all his agents operating in this municipality and location of any and all distribution or sales

houses or offices or other places of business in this municipality. (Ord. No. 1989-04, 12/12/89)

§ 1-606 **COLLECTION OF TAX BY RETAILER OR VENDOR NOT MAINTAINING A PLACE OF BUSINESS WITHIN STATE OR BOTH WITHIN AND WITHOUT STATE; PERMITS.**

The Oklahoma Tax Commission may, in its discretion, upon application, authorize the collection of the use tax herein levied by any retailer or vendor not maintaining a place of business within this state but who makes sales of tangible personal property for use in this municipality, and by the out-of-state place of business of any retailer or vendor maintaining places of business both within and without Oklahoma and making sales of tangible, personal property at such out-of-state place of business for use in this municipality. Such retailer or vendor may be issued, without charge, a permit to collect such taxes, by said Tax Commission in such manner and subject to such regulations and agreements as it shall prescribe. When so authorized, it shall be the duty of such retailer or vendor to collect the use tax upon all tangible, personal property sold to his knowledge for use within this municipality. Such authority and permit may be cancelled when, at any time, said Tax Commission considers that such use tax can more effectively be collected from the person using such property in this municipality; provided, however, that, in all instances where such sales are made or completed by delivery to the purchaser within this municipality by the retailer or vendor in such retailer's or vendor's vehicle, whether owned or leased (not by common carrier), such sales or transactions shall continue to be subject to applicable municipal sales tax at the point of delivery and the tax shall be collected and reported under the tax payer's sales tax permit number accordingly. (Ord. No. 1989-04, 12/12/89)

§ 1-607 **REVOKING PERMITS.**

Whenever any retailer or vendor not maintaining a place of business in this state, or both within and without this state, authorized to collect the use tax herein levied, fails to comply with any of the provisions of this article or the Oklahoma Use Tax Code or any order, rules or regulations of the Oklahoma Tax Commission, said Tax Commission may, upon notice and hearing as provided for in 68 O.S. 1981, §1408, by order, revoke the use tax permit, if any, issued to such retailer or vendor, and if any such retailer or vendor is a corporation authorized to do business in this state may, after the notice and hearing above provided, cancel said corporation's License to do business in this state and shall issue a new license only when such corporation has complied with the obligations under this article, the Oklahoma Use Tax Code, or any order, rules or regulations of the Oklahoma Tax Commission. (Ord. No. 1989-04, 12/12/89)

§ 1-608 REMUNERATIVE DEDUCTIONS ALLOWED VENDORS OR RETAILERS OF OTHER STATES.

Returns and remittances of the use tax herein levied and collected shall be made to the Oklahoma Tax Commission at the time and in the manner, form and amount prescribed for returns and remittances required by the Oklahoma Use Tax Code; remittances of use taxes collected hereunder shall be subject to the same discount as may be allowed by said code for the collection of state use taxes. (Ord. No. 1989-04, 12/12/89)

§ 1-609 INTEREST AND PENALTIES; DELINQUENCY.

§217 of Title 68 O.S. 1981, is hereby adopted and made a part of this article, and interest and penalties at the rates and in the amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the use tax levied by this article; provided, that, the failure or refusal of any retailer or vendor to make and transmit the reports and remittances of use tax in the time and manner required by this article shall cause such tax to be delinquent. In addition, if such delinquency continues for a period of five (5) days, the retailer or vendor shall forfeit his claim to any discount allowed under this article. (Ord. No. 1989-04, 12/12/89)

§ 1-610 WAIVER OF INTEREST AND PENALTIES.

The interest or penalty, or any portion thereof, accruing by reason of a retailer's or vendor's failure to pay the use tax herein levied may be waived or remitted in the same manner as provided for said waiver or remittance as applied in administration of the state use tax provided in 68 O.S. 1981, §227 to accomplish the purposes of this section, the applicable provisions of said §220 are hereby adopted by reference and made a part of this article. (Ord. No. 1989-04, 12/12/89)

§ 1-611 ERRONEOUS PAYMENTS; CLAIM FOR REFUND.

Refund of erroneous payment of the municipal use 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 use tax set forth in 68 O.S. 1981, §227; to accomplish the purpose of this section, the applicable provisions of said §227 are hereby adopted by reference and made a part of this article. (Ord. No. 1989-04, 12/12/89)

§ 1-612 FRAUDULENT RETURNS.

In addition to all civil penalties provided by this article, the willful failure or refusal of any tax payer to make reports and remittances herein required, or

the making of any false and fraudulent report for the purpose of avoiding or escaping payment of any use tax, or portion thereof, rightfully due under this article, shall be an offense, and upon conviction thereof the offending taxpayer shall be punished by a fine of not more than one-hundred (\$100.00) dollars. Each day of noncompliance with this article shall constitute a separate offense. (Ord. No. 1989-04, 12/12/89)

§ 1-613 **RECORDS CONFIDENTIAL.**

The confidential and privileged nature of the records and files concerning the administration of the municipal use tax is legislatively recognized and declared, and to protect the same, the provisions of 68 O.S. 1981, §205, of the state use tax code, and each subsection thereof, is hereby adopted by reference and made fully effective and applicable to administration of the municipal use tax as if herein set forth in full. (Ord. No. 1989-04, 12/12/89)

§ 1-614 **PROVISIONS CUMULATIVE.**

The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of municipal ordinances. (Ord. No. 1989-04, 12/12/89)

§ 1-615 **PROVISIONS SEVERABLE.**

The provisions hereof are hereby declared to be severable, and if any section, paragraph, sentence or clause of this article is, for any reason, held invalid or inoperative by any court of competent jurisdiction, such decision shall not affect any other §, paragraph, sentence or clause hereof. (Ord. No. 1989-04, 12/12/89)

§ 1-616 **DEFINITIONS.**

The definitions of words, terms and phrases contained in the Oklahoma Use Tax Code, §1401, 68 O.S. 1981, are hereby adopted by reference and made a part of this article; in addition thereto, the following words and terms shall be defined as follows:

1. *City* shall mean the city of Blanchard, Oklahoma;
2. *Transaction* shall mean sale;
3. The term “*tax collector*”, as used herein, means the department of the municipality or the official agency of the state, duly designated, according to law or contract authorized by law, to administer the collection of the use tax herein levied. (Ord. No. 1989-04, 12/12/89)

§ 1-617 CLASSIFICATION OF TAXPAYERS.

For the purpose of this article, the classification of taxpayers hereunder shall be as prescribed by state law for purposes of the Oklahoma Use Tax Code. (Ord. No. 1989-04, 12/12/89)

§ 1-618 SUBSISTING STATE PERMITS.

All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Use Tax Code are, for the purpose of this article, hereby ratified, confirmed and adopted in lieu of any requirement for an additional municipal permit for the same purpose. (Ord. No. 1989-04, 12/12/89)

§ 1-619 PURPOSES OF REVENUES.

It is hereby declared to be the purpose of this article to provide revenues for the support of the functions of the municipal government of the city of Blanchard, Oklahoma, and any and all revenues derived hereunder may be extended by the city council for any purpose for which funds may be lawfully expended and authorized. (Ord. No. 1989-04, 12/12/89)

ARTICLE 7

FIREMEN'S PENSIONS

§ 1-701 Participation in state fireman's relief and pension fund.

§ 1-701 PARTICIPATION IN STATE FIREMEN'S RELIEF AND PENSION FUND.

1. The volunteer fire department of the city of Blanchard, Oklahoma, shall be subject to all of the provisions of the Oklahoma State Firemen's Relief and Pension Act, all of the provisions of which are hereby accepted by the city of Blanchard, Oklahoma, for the use and benefit of its volunteer fire department, which shall also be subject to all of the obligations thereunder.

2. From and after the effective date of this code of ordinances, it shall be the duty of the city treasurer to deduct, or have deducted, from salaries or wages of each member of the fire department, an amount which shall be required by current state law. The deductions shall be made at the time such firemen are paid and, when so deducted, shall be deposited in the "Firemen's Relief and Pension Fund."

ARTICLE 8

SOCIAL SECURITY

- § 1-801 Extension of benefits.
- § 1-802 Extension of agreements.
- § 1-803 Withholding from salaries.
- § 1-804 Contributions by city.
- § 1-805 Records and reports.
- § 1-806 Excluded officers and employees.

§ 1-801 EXTENSION OF BENEFITS.

It is hereby declared to be the policy and purpose of the city of Blanchard, Oklahoma, to extend to the employees and officials thereof, not excluded by law or this article, and whether employed in connection with a governmental or proprietary function, the benefits of the system of federal Old-Age and Survivors Insurance, as authorized by the federal Social Security Act and amendments thereto, including Public Law 734 – 81st Congress. In pursuance of such policy and for that purpose, said municipality shall take such action as may be required by applicable state or federal laws or regulations.

§ 1-802 EXECUTION OF AGREEMENTS.

The mayor of the city of Blanchard, Oklahoma, is hereby authorized and directed to execute all necessary agreements and amendments thereto, with the state Department of Public Welfare as agent or agency, to secure coverage of employees and officials as provided in §1-801 (above).

§ 1-803 WITHHOLDINGS FROM SALARIES.

Withholdings from salaries or wages of employees and officials for the purpose provided in §1-801 (above) are hereby authorized to be made in the amounts and at such times as may be required by applicable state or federal laws or regulations, and shall be paid over to the state or federal agency designated by such laws and regulations.

§ 1-804 CONTRIBUTIONS BY CITY.

There shall be appropriated by the city of Blanchard, Oklahoma, from available funds, such amounts at such times as may be required by applicable state or federal laws or regulations for employers contributions to the system of federal Old-Age and Survivors Insurance. Such funds shall be paid over to the state or federal agency designated by said laws or regulations.

§ 1-805 RECORDS AND REPORTS.

The city of Blanchard, Oklahoma, shall keep such records and make such reports, relative to the system of federal Old-Age and Survivors Insurance, as may be required by applicable state or federal laws or regulations.

§ 1-806 EXCLUDED OFFICERS AND EMPLOYEES.

1. There is hereby excluded from this article and the benefits established hereunder, any authority to make any agreement with respect to any position or any employee or official now covered or authorized to be covered by any other ordinance creating any retirement system for any employee or official of the city of Blanchard, Oklahoma.

2. There is hereby excluded from this article and the benefits established hereunder, any authority to make any agreement with respect to any position, employee or official, compensation for which is on a fee basis, or any position, employee or official not authorized to be covered by applicable state or federal laws or regulations.

ARTICLE 9

TELEPHONE EXCHANGE FEE

§ 1-901 Reserved.

§ 1-901 RESERVED.

ARTICLE 10

GROSS RECEIPTS TAX

- § 1-1001 Power to levy and assess tax; tax in lieu of other taxes.
- § 1-1002 Application of tax.
- § 1-1003 Tax levied for twenty (20) years; payable quarterly; disposition.
- § 1-1004 Penalties; failure to pay tax.
- § 1-1005 Lien of tax.

§ 1-1001 POWER TO LEVY AND ASSESS TAX; TAX IN LIEU OF OTHER TAXES.

The city council, being vested with power so to do, does hereby levy and assess an annual tax upon the gross receipts from residential and commercial sales of natural and liquefied petroleum gas in the city of Blanchard, Oklahoma, in the amount of two percent (2%) of the gross receipts from said residential and

commercial sales; this tax shall be in lieu of any other franchise, license, occupation or excise tax levied by the city of Blanchard, Oklahoma.

§ 1-1002 APPLICATION OF TAX.

The tax authorized to be levied under §1-1001 of this Article shall be levied at the time this article shall take effect and shall apply to all persons, firms, associations or corporations engaged in the business of furnishing power, light, heat, electricity, water or both natural and liquefied petroleum gas in the city of Blanchard, Oklahoma; it shall not apply to any person, firm, association or corporation operating under a valid franchise from the city of Blanchard, Oklahoma, and said exception shall be so stated in said valid franchise.

§ 1-1003 TAX LEVIED FOR TWENTY (20) YEARS; PAYABLE QUARTERLY; DISPOSITION.

This tax that is now levied under §1-1001 of this article shall be levied for a term of not less than one (1) year and shall continue in effect until further amended or repealed; it shall be payable quarterly to the city treasurer of the city of Blanchard, Oklahoma and placed in the general fund of said city.

§ 1-1004 PENALTIES; FAILURE TO PAY TAX.

Should any person, firm or corporation fail or refuse to pay such tax when levied, action may be taken against such person, firm or corporation for the amount of such tax; all expenses for collection of the same, including reasonable attorney fees, shall be paid by the party or parties that said action taken against.

§ 1-1005 LIEN FOR TAX.

The tax so imposed shall constitute a first and prior lien on all the assets located within the city of Blanchard, Oklahoma, of any person, firm or corporation engaged in the business of selling natural and liquefied petroleum gas.

ARTICLE 11

MISCELLANEOUS PROVISIONS

- § 1-1101 Officers to give bonds.
- § 1-1102 Compensation; change of salaries; classification system.
- § 1-1103 Succession in government.
- § 1-1104 Nepotism; compatibility of offices.
- § 1-1105 Ordinances: general provisions.
- § 1-1106 Ordinances: adoption by reference.
- § 1-1107 Ordinances: compilation.

- § 1-1108 Amendments or additions to the code of ordinances.
§ 1-1109 Copies of city records; inspection of public records.

§ 1-1101 OFFICERS TO GIVE BONDS.

A. The city clerk, city treasurer, chief of police and the city's purchasing agent(s), among others, shall each be bonded by the city of Blanchard, Oklahoma, within ten (10) days after their election or appointment, in the following manner:

1.	Mayor	\$ 5,000.00
2.	Vice-mayor	\$ 5,000.00
3.	City clerk	\$35,000.00
4.	City treasurer	\$35,000.00
5.	Chief of police	\$ 2,500.00
6.	Other police	\$ 1,000.00
7.	Dispatchers (full-time)	\$ 1,000.00
8.	Dispatchers (part-time)	\$ 1,000.00
9.	City manager	\$10,000.00

B. The city attorney and the city auditor shall each provide the city of Blanchard, Oklahoma, with proof of professional liability Insurance coverage in an amount of not less than one-hundred thousand dollars (\$100,000.00) insuring against errors, omissions or other professional liability with regard to the services rendered to the city of Blanchard. Said proof of insurance shall be provided annually as evidenced by a certificate of coverage. (Ord. No. 1998-11, 11/10/98)

§ 1-1102 COMPENSATION; CHANGE OF SALARIES; CLASSIFICATION SYSTEM.

1. The basic compensation of the following elected Municipal officers shall be as indicated below:

- a. Each council member: \$ 0.00

2. The basic salaries of elected municipal officials shall not be changed after their election or during their term of office.

3. Each city council member shall be entitled to receive up to fifty dollars (\$50.00) per month for expenses incurred on behalf of the city. A full and complete, itemized, verified claim must be submitted covering all expenses for that month, in order to be allowed a recovery of said fifty dollars (\$50.00). Additional expense claims, in excess of the fifty dollar (\$50.00) limit, may be allowed, under the same conditions, when said expenses are authorized by the city council.

4. Elected officials may be reimbursed for expenses actually incurred by them in performance of their official duties; provided, that, no such reimbursement shall be made unless the incurrence thereof shall have been approved by vote of the city council.

5. The city manager may develop a municipal classification system to determine or regulate the number and class of officers and employees and determine or change their compensation.

6. The city council shall approve said municipal personnel classification system, by ordinance.

Editor's Note: see Oklahoma Constitution, Article 23, §10.

§ 1-1103 SUCCESSION IN GOVERNMENT.

1. All ordinances, insofar as they are not inconsistent with this code of ordinances, shall continue in effect until they are repealed or until they expire by their own limitations.

2. All officers and employees of the city of Blanchard, Oklahoma, under any and all previous ordinances, shall continue in the offices and employments which they respectively hold, after this code of ordinances goes into effect.

3. All books, vouchers, monies or other property belonging to the city of Blanchard, Oklahoma, and in charge or possession of any officer of the city, shall be delivered to his successor.

§ 1-1104 NEPOTISM; COMPATIBILITY OF OFFICES.

1. No member of the city council nor any other authority of the municipal government, may appoint, or vote for the appointment of, any person related to himself by affinity or consanguinity within the third (3rd) degree, to any office or position of profit in the municipal government.

2. The following relatives shall be considered as within the third (3rd) degree of affinity or consanguinity: sons, daughters, grandsons, granddaughters, great grandsons, great granddaughters, brothers, sisters, nephews, nieces,

aunts, uncles, primary cousins, grandfathers, grandmothers, grand uncles, grand aunts, great grandfathers, great grandmothers, son-in-law, daughter-in-law, grandson-in-law, granddaughter-in-law, great grandson-in-law, great granddaughter-in-law, brother-in-law, sister-in-law, nephew-in-law, niece-in-law, aunt-in-law, uncle-in-law, primary cousins-in-law, grandfather-in-law, grandmother-in-law, grand uncle-in-law, grand aunt-in-law, great grandfather-in-law, great grandmother-in-law, grandnephew, grandniece, grandnephew-in-law, grandniece-in-law, stepson, stepdaughter, stepfather or stepmother; a divorce decree shall be deemed to dissolve all relationships arising by that marriage.

3. Except as may be otherwise provided by ordinance, the same person may hold more than one office or position in the municipal government.

§ 1-1105 ORDINANCES: GENERAL PROVISIONS.

1. The enacting clause of all ordinances passed by the city council shall be:

"Be it Ordained by the City Council of the City of Blanchard, Oklahoma,"

and of all ordinances proposed by the voters under their power of initiative,

"Be it Ordained by the People of the City of Blanchard, Oklahoma."

2. The mayor shall have no power to veto any ordinance.

3. Every ordinance, except those excepted by state law, shall be published by title or in full, within fifteen (15) days after its passage, in a newspaper of general circulation within the city or county, or posted in ten (10) public places within the city.

4. Every ordinance, except an emergency ordinance, shall become effective thirty (30) days after its final passage, unless it specifies a later date.

5. An emergency ordinance is an ordinance which, in the judgment of the city council, is necessary for the immediate preservation of the peace, health or safety, and which should become effective prior to the time when a regular ordinance would become effective. Every such ordinance shall contain, as a part of its title, the words "and declaring an emergency" and, in a separate section (herein called the emergency section), shall declare the emergency. The city council shall vote on the emergency section separately and must adopt the emergency section by a vote of at least three-fourths (3/4) of all the members of

said city council. An emergency ordinance shall take effect upon passage, unless it specifies a later date.

§ 1-1106 ORDINANCES: ADOPTION BY REFERENCE.

The city council, by ordinance, may adopt by reference, codes, ordinances and standards relating to building, plumbing, electrical installations and other matters which it has the power to regulate. Such a code, ordinance or standard so adopted need not be enrolled in this code of ordinances; provided, that, three (3) copies are filed and kept in the office of the city clerk.

§ 1-1107 ORDINANCES: COMPILATION.

1. Every ten (10) years, the city of Blanchard, Oklahoma, shall compile and publish its effective penal ordinances in a permanent form.

2. One (1) copy of the compilation of ordinances shall be deposited by the city in the McClain County Law Library.

3. Every two (2) years the city of Blanchard, Oklahoma, shall prepare, adopt and publish supplements to its compiled penal ordinances, and no ordinance shall be enforced if it is not reflected in such compilation or supplement, if such ordinance was adopted more than one year prior to the latest compilation or supplement.

4. When the city has compiled and published its code of ordinances and succeeding supplements, the city council shall adopt a resolution notifying the public of such compliance and cause certified copies of the resolution and the code of ordinances and supplements to be filed in the office of the McClain County clerk.

§ 1-1108 AMENDMENTS OR ADDITIONS TO THE CODE OF ORDINANCES.

1. The city council shall have the power to repeal, alter or amend this code of ordinances.

2. All ordinances passed subsequent to this code of ordinances which amends, repeal, or in any way affect said code, may be numbered in accordance with the numbering system of this code of ordinances and printed for inclusion therein. When subsequent ordinances repeal any chapter, section or subsection, or any portion thereof, such repealed portions may be excluded from this code of ordinances by omission thereof from reprinted pages. Such inclusion of ordinances passed subsequent to this code of ordinances which amend or add to this code (except in the case of repeal), shall be prima facie evidence of such subsequent ordinances until such time that this code of ordinances and

subsequent ordinances numbered or omitted, are readopted as a new code of ordinances by the city council.

3. Amendments to any of the provisions of this code of ordinances shall be made by amending such provisions by specific reference to the chapter, article and section numbers of this code in the following language: "Section ____ of Article ____ Chapter ____ of the Code of Ordinances, City of Blanchard, Oklahoma, is hereby amended to read as follows. " The new provisions shall then be set out in full as desired.

4. In the event a new section not heretofore existing in the code of ordinances is to be added, the following language shall generally be used: "The Code of Ordinances, City of Blanchard, Oklahoma, is hereby amended by adding a § to Article ____ of Chapter ____ , which section reads as follows: ' ____ ". The new section shall then be set out in full as desired.

§ 1-1109 COPIES OF CITY RECORDS; INSPECTION OF PUBLIC RECORDS.

1. The city of Blanchard recognizes and supports the right of the public to be fully informed about their government and desires to comply with the Oklahoma Open Records Act, codified as 51 O.S. §24(A)(1) et seq. while simultaneously protecting the privileges, exceptions, and rights of all persons identified, named and/or otherwise involved in such records, including without limitation, the privacy interests of individuals, and/or all state, federal and/or other recognized confidential information and privileges are protected, moreover, this schedule of fees is applicable to all records released by the city of Blanchard unless otherwise provided by law.

2. Copies of city records; inspection of public records.

Except as otherwise provided in this schedule or by state statute, the fees for inspection and copying of public records shall be:

- a. Photocopy of public document, including hard copy of microfilm: per page of any documents not exceeding 8 1/2" 14" in size ... \$0.25
- b. Photocopy of public document, including hard copy of microfilm, per page of any document exceeding 8 1/2" x 14" in size.
 - 1) \$1.00 when the record may be reproduced by the city of Blanchard using city of Blanchard equipment; or
 - 2) When the record cannot be reproduced by the city of Blanchard using city of Blanchard equipment, the cost of reproduction charged to the city of Blanchard by a third party reproduction company, plus a ten (10%) percent surcharge

and four dollars (\$4.00) per quarter hour or any portion thereof of city of Blanchard employee time expended in pursuit of satisfying the open record request.

- c. Search fee for time spent locating requested records, when the request is:
 - 1) solely for commercial purpose: or
 - 2) clearly would cause excessive disruption of essential city functions; each quarter hour or any portion thereof: four dollars (\$4.00).
- d. Computer generated reports, audio tapes and/or video tapes, not including search time, per hour of computer time or any portion thereof: thirty-five dollars (\$35.00) plus one-hundred ten (110%) percent of the actual cost of time city of Blanchard of the medium upon which the record is reproduced.
- e. Payment of an estimated reproduction fee shall be paid in advance to the city clerk, when:
 - 1) the number of documents exceeds fifty (50) pages;
 - 2) a search time of three hours or more is estimated;
 - 3) a computer or audio time period of two (2) hours or more is estimated.
- f. Expedited search and dissemination of flood zone and flood map information for each tract or description of land requested: twenty-five (\$25.00) dollars.
- g. Photographs:
 - 1) all 5" x 7" photographs provided as a picture on photo paper, each: three dollars and fifty cents (\$3.50);
 - 2) photographs provided as electronically recorded file, provided on each City issued media, if available and resources allow: ten dollars (\$10.00) per disk;
 - 3) photographs provided as electronically recorded file, provided by means of e-mail, each: one dollar (\$1.00) per individual file;

- 4) search fee, each quarter hour or any portion thereof: four dollars (\$4.00); and
 - 5) electronic media for image storage: ten dollars (\$10.00).
- 3. Other miscellaneous fees:
 - a. Notary fee: three dollars (\$3.00);
 - b. Handling charge to prepare documents for mailing or shipping, pickup or to electronically deliver or transmit documents, per request, if available and resources allow, per quarter hour or any portion thereof, plus postage if applicable: four dollars (\$4.00);
 - c. Certification, official seal affixed, per page: one dollar (\$1.00);
 - d. Agenda subscription service: eighteen dollars (\$18.00) per year;
 - e. Council agenda packet subscription service: three-hundred dollars (\$300.00) per year;
 - f. Codes and ordinances according to the cost of reproduction as set forth herein. (Ord. No. 2006-07, 2/14/06)