

**ORDINANCE NO. 2019-09**

ORDINANCE AMENDING SECTION 90-33 OF ARTICLE II AND SECTION 90-56 OF ARTICLE III, OF CHAPTER 90 OF THE MARIETTA CODE OF ORDINANCES CONTINUING THE TOTAL EXCISE TAX OF THREE PERCENT (3%); PROVIDING THAT THE INCREASE OF THREE PERCENT (3%) WILL EXPIRE IN 5 YEARS; AND ESTABLISHING REPEALER

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARIETTA, OKLAHOMA:**

**Section 1.** Section 90-33 of Article II of Chapter 90 of the Marietta Code of Ordinances shall be amended to state as follows:

Sec. 90-33. Levy.

(a) There is levied an excise tax of three percent (3%) upon the gross receipts derived from all sales taxable under the state sales tax code, 68 O.S. § 1350 et seq., including but not exclusive of the following:

- (1) Tangible personal property.
- (2) Natural or artificial gas, electricity, ice, steam or any other utility or public service except water.
- (3) Transportation for hire of persons by common carriers, including railroads, both steam and electric, motor transportation companies, taxicab companies, pullman car companies, airlines and all other means of transportation for hire.

(b) All other sections of this article to the contrary notwithstanding, such tax is also levied on all sales of natural or artificial gas and electricity.

(c) The levy of excise tax of three percent (3%), will expire five (5) years from March 3, 2020, and upon such expiration, the excise tax will revert to the previous amount of two percent (2%).

**Section 2.** Section 90-56 of Article III of Chapter 90 of the Marietta Code of Ordinances shall be amended to state as follows:

Sec. 90-56. Excise tax on storage, use or other consumption of tangible, personal property levied.

(a) There is hereby levied and there shall be paid by every person storing, using or otherwise consuming within the municipality tangible, personal property purchased or brought into this municipality, an excise tax on the storage, use or other consuming within the municipality of such property at the rate of three percent (3%) 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 tax authorized herein, may deduct from such tax any local or municipal sales tax previously paid on such goods or services; provided, that the amount deducted shall not exceed the amount that would have been due if the taxes imposed by the municipality had been levied on the sale of such goods or services.

(b) The levy of excise tax of three percent (3%), will expire five (5) years from March 3, 2020, and upon such expiration, the excise tax will revert to the previous amount of two percent (2%).

**Section 3.** Any ordinances, including Ordinance 2019-08, or code provisions, or any parts thereof, in conflict with the provisions of this ordinance are repealed.

Passed by the City Council the City Marietta, Oklahoma and signed by the Mayor on this 8<sup>th</sup> day of October 2019.

CITY OF MARIETTA

BY: *Kermit McKinney*  
KERMIT MCKINNEY  
ACTING MAYOR/ COUNCIL PRESIDENT

ATTEST:

*Dottie Gwin*  
DOTTIE GWIN, CITY CLERK

