

**GROVE CITY COUNCIL  
SPECIAL MEETING  
WEDNESDAY, FEBRUARY 13, 2024  
3:00 P.M.**

The Grove City Council met in Special Session on Wednesday, February 13, 2024, at 3:00PM with Mayor Ed Trumbull presiding. Members present were Steven Thomas, Andy Stewart, Marty Dyer, and Ivan Devitt. Also present was City Manager, Debbie Bottoroff; City Attorney, Darren Cook; and Municipal Clerk, Laura Davila.

Trumbull opened the floor with Respect to Discussion, consideration and possible action, including, but not limited to, approval, denial, amendment, revision or conditional approval, in whole or in part regarding Ordinance No. 845 – an Ordinance levying and assessing an excise tax equal to the prevailing sales tax rate levied by the City of Grove, Oklahoma, on the purchase price upon the storage, use or consumption of tangible personal property purchased outside the State of Oklahoma and brought into the City of Grove, Oklahoma; providing for the automatic change in use tax rate upon change in the prevailing sales tax rate; providing exemptions thereto: specifying when such taxes are payable; providing such taxes constitute superior claims; providing collection of tax by retailer or vendor; providing for collection of tax by retailer or vendor not maintain place of business within state or both within and without state; providing other states; providing interest and penalties for delinquent payment of taxes; providing for waiver of interest and penalties; providing for submission of claim for refund of erroneous payments; providing penalties for fraudulent returns; providing that records shall be confidential and privileges; providing that taxes collected hereunder shall be cumulative; providing for severability of the sections of this Ordinance; defining terms; defining tax collector; establishing classification tax payers; ratifying subsisting state permits; establishing purposes for which revenues collected hereunder shall be expended; establishing citation of the Ordinance; providing for supersedance of prior ordinances; declaring and emergency; and containing other provisions related thereto. Nate Ellis Bond Counsel, Public Finance Law Group, was present and respectfully addressed the Council and reported that there is a Sales Tax Note Closing tomorrow (February 14, 2024). Ellis reported the City Use Tax must be the same rate as the Sales Tax. The existing Ordinance sets a fixed amount, and that needs to be updated to match the new Sales Tax Rate. Ordinance No. 845 establishes a floating rate so it will automatically change in the event of a change in Sales Tax. Devitt made the motion to approve the Ordinance as presented. Seconded by Thomas. AYE: Thomas, Stewart, Dyer, Devitt, Trumbull. NAY: None. Motion Carried.

Trumbull opened the floor with Respect to discussion, consideration, and action to enact Emergency Clause for Ordinance No. 845. Devitt made the motion to enact an Emergency Clause for Ordinance No. 845. Seconded by Thomas. AYE: Thomas, Stewart, Dyer, Devitt, Trumbull. NAY: None. Motion Carried.

At 3:06 PM Devitt made the motion to adjourn the meeting. Seconded by Stewart. AYE: Thomas, Stewart, Devitt, Trumbull. NAY: Dyer. Motion Carried.

