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SECTION 4. TIME WHEN DUE-RETURNS – PAYMENT. The tax levied by this Ordinance is due and payable at the time and in the manner and form prescribed for payment of the State Use Code of the State of Oklahoma.

SECTION 5. 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.

SECTION 6. 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 this municipality shall at the time of making such sales collect the use tax levied by this Ordinance from the purchaser and give to the purchaser a receipt therefor in the manner and form prescribed by the Tax Commission, if the Tax Commission shall, by regulation, require such receipt. Each retailer or vendor shall list with the Tax Commission the name and address of all its agents operating in this municipality and location of any and all distribution or sales houses or offices or other places of business in this City.

SECTION 7. COLLECTION OF TAX BY RETAILER OR VENDOR NOT MAINTAINING A PLACE OF BUSINESS WITHIN STATE OR BOTH WITHIN AND WITHOUT STATE-PERMITS. The Tax Commission may, in its discretion, upon application, authorize the collection of the 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 the 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 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 the Tax Commission considers that such 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 municipality sales tax at the point of delivery and the tax shall be collected and reported under taxpayer's sales tax permit number accordingly.

SECTION 8. REVOKING PERMITS. Whenever any retailer or vendor not maintaining a place of business in this state, or both within and without this state, and authorized to collect the tax herein levied, fails to comply with any of the provisions of this Ordinance or the Oklahoma Use Tax Code or any order, rules or regulations of the Tax Commission, the Tax Commission may, upon notice and hearing as provided for in 68 O.S. 2021, Section 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 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 Ordinance, the Oklahoma Use Tax Code, or any order, rules or regulations of the Tax Commission,

SECTION 9. REMUNERATIVE DEDUCTIONS ALLOWED VENDORS OR RETAILERS OF OTHER STATES. Returns and remittances of the tax herein levied and collected shall be made to the Tax Commission at the time and in the manner, form and amount as prescribed for returns and remittances required by the Oklahoma Use Tax Code; and remittances of tax collected hereunder shall be subject to the same discount as may be allowed by said Code for the collection of State Use Taxes.

SECTION 10. INTEREST AND PENALTIES-DELINQUENCY. Section 217 of Title 68 O.S. 2021 is hereby adopted and made a part of this Ordinance, 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 Ordinance. Provided, that the failure or refusal of any retailer or vendor to make and transmit the reports and remittances of tax in the time and manner required by this Ordinance 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 Ordinance.

SECTION 11. 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 municipality 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. 2021, Section 220, and to accomplish the purposed of this section the applicable, provisions of said Section 220 are hereby adopted by reference and made a part of this Ordinance.

SECTION 12. ERRONEOUS PAYMENTS – CLAIM FOR REFUND. Refund of erroneous payment of the municipality 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 as set forth in 68 O.S. 2021, Section 227, and to accomplish the purpose of this section, the applicable provisions of said Section 227 are hereby adopted by reference and made a part of this Ordinance.

SECTION 13. FRAUDULENT RETURNS. In addition to all civil penalties provided by this Ordinance, the willful 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 of any tax or portion thereof rightfully due under this Ordinance shall be an offense, and upon conviction thereof the offending taxpayer shall be punished by a fine of not more than one hundred dollars ($100.00) and costs. Each day of noncompliance with this Ordinance shall constitute a separate offense.

SECTION 14. RECORDS CONFIDENTIAL. The confidential and privileged nature of the records and files concerning the administration of the municipality use tax is legislatively recognized and declared, and to protect the same the provisions of 68 O.S. 2021, Section 205, of the State Use Tax Code, and each sub-section thereof, is hereby adopted by reference and made fully effective and applicable to administration of the municipal use tax as is herein set forth in full.

SECTION 15. PROVISIONS CUMULATIVE. The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of the municipality's Ordinances.

SECTION 16. PROVISIONS SEVERABLE. The provisions hereof are hereby declared to be severable, and if any section, paragraph sentence or clause of this Ordinance 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.

SECTION 17. DEFINITIONS. The definitions of words, terms and phrases contained the Oklahoma Use Tax Code, 68 O.S. 2021, Section 1401, are hereby adopted by reference and made a part of this Ordinance. In addition thereto, the following words and terms shall be defined as follows

(a) "City" or "municipality" shall mean the City of Minco, Oklahoma.

(b) "transaction" shall mean sale.

SECTION 18. TAX COLLECTOR DEFINED. The term "tax collector" as used herein means the department of the municipality government or the official agency of the state, duly designated according to law or contract authorized by law, to administer the collection of the tax herein levied.

SECTION 19. CLASSIFICATION OF TAXPAYERS. For the purpose of this Ordinance, the classification of taxpayers hereunder shall be as prescribed by state law for purposes of the Oklahoma Use Tax Code.

SECTION 20. SUBSISTING STATE PERMITS. All valid and subsisting permits to do business issued by the Tax Commission pursuant to the Oklahoma Use Tax Code are for the purpose of this Ordinance hereby ratified, confirmed and adopted in lieu of any requirement for an additional municipality permit for the same purpose.

SECTION 21. PURPOSES OF REVENUES. It is hereby declared to be the purpose of this Ordinance to provide revenues for the support of the functions of the municipal government of the City of Minco, Oklahoma, and any and all revenues derived hereunder may be expended by the governing body of the municipality for any purposes for which funds may be lawfully expended as authorized.

SECTION 22. CITATION AND CODIFICATION. This Ordinance shall be known and may be cited as "City of Minco Use Tax Ordinance", and the same shall be codified and incorporated into the Code of Ordinances of the City of Minco, Oklahoma.

SECTION 23. SUPERSEDANCE OF PRIOR ORDINANCES. Upon the effective date of this Ordinance, this Ordinance shall supersede and replace in all respects any prior ordinance(s) of the City levying a use tax in the manner set forth in Section 1 of this Ordinance.

SECTION 24. EFFECTIVE DATE. The effective date of this Ordinance shall be thirty days after its passage, approval and publication as required by state law.

PASSED AND APPROVED THIS 2ND DAY OF JUNE, 2026.

CITY OF MINCO, OKLAHOMA

(SEAL) /s/ Matt Gore
Mayor

ATTEST:

/s/ Brenda Pitcher
City Clerk

CERTIFICATE
OF
CITY COUNCIL ACTION

I, the undersigned, hereby certify that I am the duly qualified and acting City Clerk of the City of Minco, Oklahoma. I further certify that the City Council of the City of Minco, Oklahoma, held a Regular Meeting at 6:30 o'clock p.m., on June 2, 2026, after due notice was given in full compliance with the Oklahoma Open Meeting Act. I further certify that attached hereto is a full and complete copy of Ordinance No. 2026-12 that was passed and approved by said City Council at said meeting as the same appears in the official records of my office. I further certify that below is listed those Councilmembers present and absent at said meeting; those making and seconding the motion that said Resolution be passed and approved, and those voting for and against such motion:

PRESENT:	Rex Ramey, Kathy Edwards, Robert Key, Matt Gore
ABSENT:	Chase Walker
MOTION MADE BY:	Robert Key
MOTION SECONDED BY:	Rex Ramey
AYE:	Rex Ramey, Kathy Edwards, Robert Key
NAY:	None (Mayor only votes in case of a tie)

WITNESS MY HAND THIS 2ND DAY OF JUNE, 2026.

CITY OF MINCO, OKLAHOMA

By: /s/ Brenda Pitcher
(SEAL) City Clerk