MINUTES
HOTEL / MOTEL TAX ALLOCATION BOARD
REGULAR MEETING
THURSDAY, JANUARY 30TH, 2025
5:30 P.M.

THE HOTEL / MOTEL TAX ALLOCATION BOARD MET IN REGULAR SESSION IN THE COUNCIL CHAMBER, 12 NORTH ROWE STREET, PRYOR, OKLAHOMA AT THE ABOVE-MENTIONED DATE AND TIME.

BOARD MEMBERS: Dean Majors (Chair), Samantha Williams, Jason Dickinson, Barbara Hawkins, Rikkee Allen.

1. **CALL MEETING TO ORDER.**
   Dean Majors called the meeting to order at 5:39 p.m. Members present: Barbara Hawkins, Rikkee Allen, Dean Majors, Samantha Williams and Jason Dickinson. Members absent: none.

   Others present: Cody Buff.

2. **DISCUSS, POSSIBLY APPROVE MINUTES OF THE SEPTEMBER 30TH, 2024 MEETING.**
   Motion was made by Williams, second by Majors to approve the minutes of the September 30th, 2024 meeting. Voting yes: Hawkins, Majors, Williams and Dickinson. Abstaining, counting as a no vote: Allen. Voting no: none.

3. **ADMINISTER OATH OF OFFICE TO RIKKEE ALLEN, TERM EXPIRING 4/30/2025.**
   No action taken. Hannah Davis administered the Oath of Office to Rikkee Allen.

4. **DISCUSS, POSSIBLY RECOMMEND COUNCIL ACTION TO APPROVE A GRANT APPLICATION FROM PRYOR AREA CHAMBER OF COMMERCE FOR THE OKIE HOMESTEAD EXPO IN THE AMOUNT OF $3,500.00.**
   Motion was made by Dickinson, second by Majors to approve a grant application from Pryor Area Chamber of Commerce for the Okie Homestead Expo in the amount of $3,500.00. Motion was amended by Dickinson, second by Majors to accept a scrivener's error and approve a final expense report from Pryor Area Chamber of Commerce for the Okie Homestead Expo in the amount of $3,500.00. Voting yes: Allen, Majors, Williams, Dickinson and Hawkins. Voting no: none.

5. **DISCUSS, POSSIBLY RECOMMEND COUNCIL ACTION REGARDING AMENDING RESOLUTION #2014-10 RESOLUTION OF STATEMENT OF INTENT OF THE CITY OF PRYOR CREEK, OKLAHOMA REGARDING THE USE AND ALLOCATION OF HOTEL/MOTEL TAX REVENUES.**
   Motion was made by Williams, second by Allen to table recommending Council action regarding amending Resolution #2014-10 Resolution of Statement of Intent of the City of Pryor Creek, Oklahoma Regarding the Use and Allocation of Hotel/Motel Tax Revenues until the next meeting. Voting yes: Majors, Williams, Dickinson, Hawkins and Allen. Voting no: none.

6. **ADJOURN.**
Motion was made by Majors, second by Dickinson to adjourn at 6:05 p.m. Voting yes: Williams, Dickinson, Hawkins, Allen and Majors. Voting no: none.

HOTEL / MOTEL TAX ALLOCATION BUDGET 2024 - 2025									
BUDGET	$80,063.23								
Recipient	Budget		Approval Dates	Actual Expenditures	Total Unapproved Expenditures (Will be taken off next cycle)	Purchase Order #	Ck#	Date Paid	Follow up Date
Pryor Area Chamber of Commerce (40%)	$32,025.29		H/M Board: 7/15/2024 Budget Com: 8/13/2024 City Council: 10/15/2024						
Pryor Public Schools (20%)	$16,012.65		H/M Board: 7/15/2024 Budget Com: 8/13/2024 City Council: 10/15/2024						
Pryor High School Band Day (Minimum $2,500.00 from PPS Total)	$0.00		H/M Board: 7/15/2024 Budget Com: 8/13/2024 City Council: 10/15/2024						
Pryor Main Street (10%)	$8,006.32		H/M Board: 7/15/2024 Budget Com: 8/13/2024 City Council: 10/15/2024						
Grant Applications (27%)	$21,617.07		H/M Board: 7/15/2024 Budget Com: 8/13/2024 City Council: 10/15/2024						
Reserve (3%)	$2,401.90		H/M Board: 7/15/2024 Budget Com: 8/13/2024 City Council: 10/15/2024						
Grand Total	$80,063.23			-					

HOTEL / MOTEL TAX GRANTS 2024 - 2025 Budget = $21,617.07 Reserve = $2,401.90

RECIPIENT		AMT AWARDED	TO BE USED FOR	Receipts Received Total Amt of Receipts	Receipts Approved by CC	Purchase Order #	Ck#	Date Paid	Follow up Date
PACC - Bluegrass & Chili Festival		H/M: $ 5,000.00			H/M Board:				
		Budget Com: $ 5,000.00			Budget Com:				
		City Council: $ 5,000.00			City Council: 15/10/2024				
Amt requested: $5,000.00			Date Paid		ACCOUNT #				
OFF - ExtravaSLAMza		H/M: $ 5,000.00			H/M Board:				
		Budget Com: $ 5,000.00			Budget Com:				
		City Council: $ 5,000.00			City Council: 9/3/2024				
Amt requested: $5,000.00			Date Paid		ACCOUNT #				
BC - Pryor Christmas Holiday Lights		H/M:			H/M Board:				
		Budget Com:			Budget Com:				
		City Council:			City Council:				
Amt requested: $2,500.00			Date Paid		ACCOUNT #				
PACC - Okie Homestead Expo		H/M Board: $3,500			H/M Board:				
		Budget Com: $3,500			Budget Com:				
		City Council: $3,500			City Council: 2/19/2025				
Amt requested: $3,500.00			Date Paid		ACCOUNT #				
PAAH Missoula Children's Theatre		H/M Boards:			H/M Board:				
		Budget Com:			Budget Com:				
		City Council:			City Council:				
Amt requested: $2,000.00			Date Paid		ACCOUNT #				
Mayes County Historical Society		H/M Board:			H/M Board:				
		Budget Com:			Budget Com:				
		City Council:			City Council:				
Amt requested: $5,000.00			Date Paid		ACCOUNT #				
		H/M Board:			H/M Board:				
		Budget Com:			Budget Com:				
		City Council:			City Council:				
Amt requested:			Date Paid		ACCOUNT #				
		H/M Board:			H/M Board:				
		Budget Com:			Budget Com:				
		City Council:			City Council:				
Amt requested:			Date Paid		ACCOUNT #				

AMT REQUESTED	BUDGET	AMT AWARDED		
$23,000.00	$21,617.07	$13,500.00	Funding available	$8,117.07
Reserve (10%)	2,401.90			
TOTAL	$24,018.97			

HOTEL / MOTEL TAX ALLOCATION GRANT
PROJECT APPLICATION

To be considered for the City of Pryor Creek Hotel / Motel Tax Allocation Grant, please complete the form below.

Name: Pryor Area Arts and Humanities Council, Inc.

Street address: 6 North Adair Street

Street address line 2:

City: Pryor

State: OK

Zip code: 74361

Contact Person

First name: Sue

Last name: Mayhue

Phone number: 918-386-2624

E-mail: scmayhue@gmail.com

Is your organization a non-profit or public tax-exempt organization as defined under Section 501(c)(3) of the Internal Revenue Code?

- (●) Yes
- ( ) No

Requested amount: $2,000.00

Applicant's Match amount: $4,600.00

Total Project Budget: $6,600.00

Description of event or project summary:

Provide a paragraph, a concise summary of your request and what it will accomplish. If your request is part of a larger project, you may briefly describe the over all project. However, please focus the bulk of your answer on the specific element for which you are requesting funding.

Pryor Area Arts and Humanities Council ("PAAHC") brings the Missoula Children's Theatre ("MCT") to Pryor each June. This request is to help cover the cost of this program. MCT fosters creativity and enhances innate capabilities in individuals by providing access to community-driven performing arts experiences and actively engaging people in the arts. PAAHC will pay MCT, Inc. $4,000 to bring two directors, all costumes and sets for the musical production to Pryor for a week. PAAHC also provides hotel accommodations for the two directors.

Where and when will the event take place?

The rehearsals and the musical production will be held at the Avra Performing Arts Center. Rehearsals begin June 9, 2025 at 10:00 am to 2:30 pm and continue each day until the production is performed June 13, 2025 at 7:00 pm.

Resources available for project / event:

The theater group is sponsored by PAAHC. Volunteers will be present each day for rehearsals and the night of the performance. Registration for children ages 5 to 18 is $35 per child. Scholarships are available if the child's family is unable to pay. Tickets for the performance are $5.00 each. Pryor Public Schools makes the Avra Performing Arts Theater available to the event at no cost to PAAHC.

PROJECT BUDGET
Please detail the budget for your project. Specify whether your various match items will be cash or in-kind.

Pro-Forma
Project Title:

Missoula Children's Theatre

Revenues:

Total Requested from Hotel / Motel:

$2,000.00

Total Project Revenues:

$1900.00

Expenses:

Advertising

$400.00

Promotional Printing

$100.00

Miscellaneous expenses:

Missoula Children's Theatre -	$4,000
Outside Technical -	350
Hotel Accommodations -	1,550
Snacks for Children -	200

Total Expenses:

$6,600

Internal Revenue Service

Date: July 26, 2000

Mayes County Historical Society
P.O. Box 969
Pryor, OK 74362-0969

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Ms. Smith #31-07262
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
23-7267553

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in April 1976 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as state in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15 day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of $20 a day, up to a maximum of $10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more paid to each employee during calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Ta (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Beque legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estat gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Cod

Mayes County Historical Society
23-7267553

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of $20 a day for each day you do not make these documents available for public inspection (up to a maximum of $10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

John E. Ricketts

John E. Ricketts, Director, TE/GE
Customer Account Services

Lisa Melchior, Secretary
Mayes County Historical Society, Inc./Coo-Y-Yah Museum
PO Box 969
Pryor, OK 74362-0969

April 21, 2025

Hotel/Motel Board
City of Pryor Creek
12 N Rowe
Pryor, OK 74361

Subject: Grant Request for Website Development to Promote Tourism and Preserve Local History

Dear Hotel/Motel Board Members,

On behalf of the **Mayes County Historical Society and the Coo-Y-Yah Museum**, I am writing to respectfully request grant funding to develop a dedicated website for our museum. As a nonprofit organization committed to preserving and sharing the rich history of Pryor and Mayes County, we believe that an engaging, user-friendly website is essential in expanding our reach, enhancing visitor engagement, and promoting local tourism.

A website for the **Coo-Y-Yah Museum** will serve as a digital gateway for tourists, history enthusiasts, and community members to explore the unique heritage of Pryor Creek. It will feature:

- **Tourism Promotion** – A central resource highlighting local historical attractions, upcoming museum and community events, and travel information, encouraging visitors to plan trips to Pryor.
- **Virtual Exhibits & Educational Resources** – Online access to historical archives, artifact galleries, and curated exhibits that showcase Pryor's rich past, sparking interest in in-person visits.
- **Donation & Membership Portal** – A secure and convenient way for supporters to contribute to the preservation of our local history.
- **Community Engagement** – A platform to promote cultural events, interactive programs, and collaborations with local schools and businesses.

A well-designed website will enhance Pryor's appeal as a historical destination and contribute to increased tourism traffic, ultimately benefiting local hotels, restaurants, and businesses. Additionally, this initiative aligns with the mission of the **Hotel/Motel Board** by fostering economic growth through heritage tourism.

We kindly request your consideration of this grant request to help fund the website's development. Your support will not only preserve Pryor's history but also ensure that visitors from near and far can discover and experience the stories that make our community unique.

We would welcome the opportunity to discuss this proposal further and provide any additional information needed. Thank you for your time and consideration. We appreciate your dedication to enhancing tourism and community engagement in Pryor.

Sincerely,

Lisa Melchior, Secretary
Mayes County Historical Society, Inc. / Coo-Y-Yah Museum 815 S Mill St, Pryor, OK 74361
lisamelchior@yahoo.com 918-640-9690

HOTEL / MOTEL TAX ALLOCATION GRANT PROJECT APPLICATION

To be considered for the City of Pryor Creek Hotel / Motel Tax Allocation Grant, please complete the form below.

Name: MAYES COUNTY HISTORICAL SOCIETY INC

Street address:

815 N MILL

Street address line 2:

City: PRYOR

State: OK

Zip code: 74361

Contact Person

First name: LISA

Last name: MELCHIOR

Phone number: 918-640-9690

E-mail: lisamelchior@yahoo.com

Is your organization a non-profit or public tax-exempt organization as defined under Section 501(c)(3) of the Internal Revenue Code?

- ○ Yes
- ○ No

Requested amount: $5,000

Applicant's Match amount: $2,500

Total Project Budget: $7,500

Description of event or project summary:
Provide a paragraph, a concise summary of your request and what it will accomplish. If your request is part of a larger project, you may briefly describe the over all project. However, please focus the bulk of your answer on the specific element for which you are requesting funding.

The Mayes County Historical Society (MCHS) seeks funding to develop a dedicated website for the Coo-Y-Yah Museum, located at 815 S. Mill Street, Pryor, Oklahoma. This website will be a key driver in promoting tourism by showcasing the rich history of Pryor and Mayes County to a broader audience. It will serve as a digital gateway for visitors to explore our historical archives, exhibits, art, and educational resources, inspiring them to experience the museum and local heritage sites in person. Additionally, the website will feature an easy-to-use donation portal to support preservation efforts, provide event information, and highlight opportunities for community involvement. By sharing our ongoing projects—such as artifact conservation, historical preservation, and the development of interactive learning spaces—the website will help position the Coo-Y-Yah Museum as a must-visit cultural destination for history enthusiasts and tourists alike.

Where and when will the event take place?

The website will be built, hosted, and maintained by a local digital and media development business in Pryor, in partnership with MCHS board members. The goal date for launch is tentatively set for the third quarter of 2025.

Resources available for project / event:

To develop a website for the Coo-Y-Yah Museum, the Mayes County Historical Society will need the following resources: 1. Planning & Development Website Goals & Content Plan – Define what the website will feature (history, exhibits, tourism info, donation options, events, community and county-wide sites, etc.). Project Manager – Someone to oversee the website development and ensure it aligns with the museum's mission. 2. Technical Resources Domain Name & Hosting – Purchase a custom domain (e.g., cooyyahmuseum.org) and reliable hosting services. Website Platform – Custom-built site. Web Developer/Designer – A professional to design and develop an attractive, user-friendly, and mobile-responsive website.

PROJECT BUDGET
Please detail the budget for your project. Specify whether your various match items will be cash or in-kind.

Pro-Forma
Project Title:

MCHS Website

Revenues:

Total Requested from Hotel / Motel:

$5,000.

Total Project Revenues:

Expenses:

Advertising

Promotional Printing

Miscellaneous expenses:

Total Expenses:

$7,500.

OFFICE OF THE SECRETARY OF STATE

STATE OF OKLAHOMA

NON-PROFIT

CERTIFICATE OF INCORPORATION

To all to Whom these Presents shall Come, Greetings:

WHEREAS, *Articles of Incorporation duly signed and verified of*

Mayes County Historical Society, Inc.

have been filed in the office of the Secretary of State on the 28th *day of* January *A. D., 19* 76, *as provided by the Laws of the State of Oklahoma.*

NOW THEREFORE, *I, the undersigned, Secretary of State of the State of Oklahoma by virtue of the powers vested in me by law, do hereby issue this Certificate of Incorporation.*

IN TESTIMONY WHEREOF, *I hereunto set my hand and cause to be affixed the Great Seal of the State of Oklahoma.*

Done at the City of Oklahoma City, this 28th *day of* January, *A. D. 19* 76

Jerome W. Byrd
Secretary of State

By: Vickie Embree

Date January 28 1976 Registration Nº 729

Certificate of Registration

For The Year 1976

This Certifies That

Mayes County Historical Society, Inc.

is duly registered with CHARITIES AND CORRECTIONS as a Charitable Organization in accordance with the Oklahoma Solicitation of Charitable Contributions Act of 1959.

Amount of Fee Paid 5.00

Rec. By L. Cochran

Jim Cook
JIM COOK, COMMISSIONER
Charities and Corrections
State Capitol, Oklahoma City, Okla.

OFFICE OF THE SECRETARY OF STATE

STATE OF OKLAHOMA

AMENDED

NON-PROFIT

CERTIFICATE OF INCORPORATION

To all to Whom these Presents shall Come, Greetings:

WHEREAS, *Articles of Incorporation duly signed and verified of*

Mayes County Historical Society, Inc.

have been filed in the office of the Secretary of State on the 29th *day of* March *A. D., 19*76, *as provided by the Laws of the State of Oklahoma.*

NOW THEREFORE, *I, the undersigned, Secretary of State of the State of Oklahoma by virtue of the powers vested in me by law, do hereby issue this Certificate of Incorporation.*

IN TESTIMONY WHEREOF, *I hereunto set my hand and cause to be affixed the Great Seal of the State of Oklahoma.*

Done at the City of Oklahoma City, this 29th *day of* March, *A. D. 19*76

Jerome W. Byrd

Secretary of State

By [illegible]

ARTICLE A. HOTEL/MOTEL TAX

SECTION:

2-2A-1: CITATION:

This Article shall be known and cited as the *CITY OF PRYOR CREEK HOTEL/MOTEL TAX ORDINANCE OF 1998*, and is hereinafter referred to as this Article. (Ord. 98-4, 5-19-1998)

2-2A-2: DEFINITIONS:

As used in this Article, the following words and terms shall have the meanings ascribed to them in this Section:

CITY TREASURER: The Treasurer of the City of Pryor Creek, Oklahoma.

HOTEL OR MOTEL: Any building or buildings, structures, trailers or other facilities in which the public may, for consideration, obtain sleeping accommodations in which three (3) or more rooms are used for the accommodation of transient guests whether such rooms are in one or several structures. The term shall include hotels, apartment hotels, motels, tourist homes, houses or courts, lodging houses, bed and breakfast inns, inns, rooming houses, trailer houses, trailer motels, apartments and sleeping rooms not occupied by "permanent residents", and all other facilities where rooms or sleeping accommodations or spaces are furnished for a consideration. The term shall not include hospitals, sanitariums, nursing homes, university dormitories or other educational or charitable institutions.

OCCUPANCY: The use or possession, or the right to use or possess any room or rooms in a hotel/motel or the right to the use or possession of the furnishings, or to the services and accommodations accompanying the use and possession of the room or rooms.

OCCUPANT: A person who for a consideration possesses, or has the right to the use or possess, any room or rooms in a hotel/motel under any lease, concession, permit, right of access, license to use or other agreement.

OPERATOR: Any person operating a hotel/motel in this City, including, but not limited to, the owner, proprietor, lessee, subleases, mortgagee in possession, licensee or any other person otherwise operating such hotel/motel.

RENT: The consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also any amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.

RETURN: Any return filed or required to be filed as herein provided.

ROOM: Any room or rooms of any kind in any part or portion of a hotel/motel which is available for or let out or used or possessed for any purpose other than a place of assembly. As used herein, "place of assembly" means a room or space which is not capable of being occupied for lodging purposes and which is used for educational, recreational or amusement purposes and shall include dance halls; cabarets; nightclubs; restaurants; any room or space for public or private banquets, feasts, socials, card parties or weddings; lodge and meeting halls or rooms; skating rinks; gymnasiums; swimming pools; billiards, bowling and table tennis rooms; halls or rooms used for public or private catering purposes; funeral parlors; markets; recreational rooms; concert halls; broadcasting studios; and all other places of similar type of occupancy.

TAX: The tax levied pursuant to this article. (Ord. 98-4, 5-19-1998; amd. 2000 Code)

2-2A-3: ADMINISTRATION; ENFORCEMENT:

A. Accounting: All revenues from the hotel/motel tax shall be accounted for separately from any and all other revenues, maintained in its own independent, interest bearing account and administered separate from other city monies.

B. City Treasurer Duties: In addition to all other powers granted to the city treasurer, he/she is hereby authorized and empowered to:

1. Make, adopt and amend rules and regulations appropriate to the collection of taxes pursuant to this article;

2. Extend for cause shown the time for filing any return for a period not exceeding sixty (60) days; and, for cause shown, to waive, remit or reduce penalties or interest;

3. Delegate his/her functions hereunder to an assistant or other employee of the city;

4. Assess, reassess, determine, revise and readjust the taxes imposed by this article;

5. Prescribe methods for determining the taxable and nontaxable rents. (Ord. 98-4, 5-19-1998)

C. Allocation Board:

1. Selection Of Board:

a. The hotel/motel tax allocation board shall consist of five (5) members. (Ord. 98-5, 6-19-1998; amd. 2000 Code)

b. Selection Procedure:

(1) No board member shall be knowingly affiliated with any applicant or funding request. In the event a board member becomes aware of such an affiliation he or she shall abstain from reviewing and/or voting on said grant application.

(2) Appointments shall be made by the mayor and confirmed by the city council.

c. Term:

(1) One member approved by the council will fill a two (2) year term.

(2) One member approved by the council will fill a three (3) year term.

(3) Three (3) members approved by the council will fill a four (4) year term. (Ord. 2005-3, 3-1-2005)

(4) As each member's term expires, they resign or are removed, they will be replaced by a new member to be elected from individuals nominated by the organization that nominated the original board member. (Ord. 98-5, 6-19-1998; amd. 2000 Code; Ord. 2005-3, 3-1-2005)

(5) Notwithstanding the terms set forth in this section, all members elected to this board shall serve until their successors are elected and qualified. (Ord. 2003-6, 8-5-2003; amd. Ord. 2005-3, 3-1-2005)

(6) Should any position on the board remain unfilled for thirty (30) days without replacement nomination as set forth above, the city council shall fill said position from nominations made in open city council proceedings.

(7) The city council may remove any member who has failed to attend three (3) scheduled meetings in the previous twelve (12) months. (Ord. 98-5, 6-19-1998; amd. 2000 Code; Ord. 2005-3, 3-1-2005)

2. Officers: The board shall select officers to include:

a. Chairperson (1 year term);

b. Vice chairperson (chairperson elect) (1 year term);

c. Secretary. (Ord. 98-5, 6-19-1998; amd. 2000 Code)

3. Duties:

a. The board shall meet a minimum of three (3) times each year to review any new applications. In June of each year the board shall review all previous applicants/awardees and make recommendations, if any, to the budget committee.

b. The board shall notify the public that applications for the following year's award cycle shall be accepted from June 1 through July 1 of the following year.

c. The hotel/motel tax allocation board shall recommend to the budget committee the allocation of hotel/motel tax receipts prior to the second council meeting in August of each year. Said awards shall be for the purpose of encouraging, promoting and fostering conventions, conferences and tourism development in the city; promotion of cultural, recreational, commercial, industrial, educational and economic events for economic development of the city; solicitation of visitor attractions, events, tourism, conferences, conventions and meetings in the city; park and recreation activities and other city development projects, activities and/or events. The maximum amount of funds to be allocated shall not exceed the total amount of funds received in the hotel/motel tax fund during the previous year, plus any amount carried over from previous years. (Ord. 2005-3, 3-1-2005)

D. Legal, Enforcement Fees: In the event a suit in a court of competent jurisdiction is caused to be filed, either on behalf of or against the city, and said cause is the direct result of the conditions, stipulations or requirements herein set forth, an amount necessary to pay all legal fees incurred by the city, as well as fines or penalties imposed against it, shall be set aside from the monies authorized to be collected hereby in payment thereof, regardless of whether said cause was for the purpose of enforcing or defending the provision of this article. (Ord. 98-4, 5-19-1998)

2-2A-4: SUBSISTING STATE PERMITS:

All valid and subsisting permits to do business by the Oklahoma tax commission pursuant to the Oklahoma sales tax code are, for the purposes of this article, hereby ratified, confirmed and adopted in lieu of any requirement for an additional city permit for the same purpose. (Ord. 98-4, 5-19-1998)

2-2A-5: EFFECTIVE DATE; TERMINATION:

This article shall become and be effective on or after June 24, 1998, subject to approval of a majority of the registered voters of the city, voting on the same in the manner proscribed by law; provided, that upon approval of the voters as required above, this article shall remain in effect and not be repealed unless repealed by a majority of the registered voters of the city, voting to repeal same in the manner as required by its approval. (Ord. 98-4, 5-19-1998)

2-2A-6: REGISTRATION, AUTHORITY CERTIFICATES:

Every operator shall file with the city treasurer a registration certificate in a form prescribed by the city treasurer within ten (10) days after the effective date hereof or, in the case of operators commencing business or opening new hotels/motels after such effective date, within three (3) days after such commencement or opening. The city treasurer shall, within five (5) days after the filing of such certificate, issue without charge to each operator a certificate of authority empowering such operator to collect the tax from the occupant and duplicates thereof for each additional hotel/motel. Each certificate or duplicate shall state the hotel/motel to which it is applicable. Such certificate of authority shall be permanently displayed by the operator in such manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. Such certificates shall be nonassignable and nontransferable and shall be surrendered immediately to the city treasurer upon the cessation of business at the hotel/motel, or upon its sale or transfer. (Ord. 98-4, 5-19-1998)

2-2A-7: TAX LEVIED:

There is hereby levied an excise tax of five percent (5%) of the gross rental receipts derived from all sales taxable under the Oklahoma sales tax code upon the service of furnishing rooms by hotels or motels within the city, except that the tax shall not be assessed where the rent is less than five dollars ($5.00) per day. This excise tax shall be in addition to any existing sales taxes imposed by the city or the state. (Ord. 98-4, 5-19-1998)

2-2A-8: EXEMPTIONS; PROOF REQUIRED:

A. Officers, agents, representatives or employees of any government, corporation, organization or association that is legally exempted from Oklahoma sales taxation or City sales taxation and whose occupancy of the room is required in connection with the official business or affairs of said government, corporation, organization or association, shall be exempt from the tax levied by this Article.

B. Any person claiming to be exempt from the tax pursuant to subsection A of this Section shall display proof of exemption and tax identification number certifying that the corporation, organization or association with which he is affiliated is exempt from the tax. (Ord. 98-4, 5-19-1998)

2-2A-9: BOND REQUIRED:

Where the City Treasurer believes that any operator is about to cease business, leave the State or remove or dissipate assets, or for any other similar reason he/she deems it necessary in order to protect revenues under this Article, he/she may require such operator to file with the City a bond issued by a surety company authorized to transact business in this State in such amount as the City Treasurer may fix to secure the payment of any tax or penalties and interest due, or which may become due, from such operator. In the event that the City Treasurer determines that an operator is to file such bond, he/she shall give notice to the operator specifying the amount of bond required, which shall in no event exceed twice the amount of the sum in controversy. The operator shall file the bond within five (5) days after receiving the notice unless within such five (5) days, the operator shall request in writing a hearing before the City Council, at which time the necessity and amount of the bond shall be determined by the City Council. Such determination shall be final and shall be complied with within fifteen (15) days thereafter. In lieu of such bonds, securities approved by the City Treasurer, or cash in such amount as he may prescribe, may be deposited with the City Treasurer, who may at any time after five (5) days' notice to the depositor, apply them to any tax and/or any penalties due, and for that purpose, the securities may be sold at private or public sale. (Ord. 98-4, 5-19-1998)

2-2A-10: USE OF FUNDS:

Funds collected pursuant to the provisions of this Article shall be set aside and used by the Mayor and City Council for one or more of the following purposes: City development activities and/or events identified by the Hotel/Motel Tax Allocation Board and approved by the City Council. (Ord. 98-4, 5-19-1998)

2-2A-11: RETURNS:

A. Date; Forms: The tax levied hereunder shall be due and payable to the City Treasurer on the first day of each month, except as herein provided, by any person liable for the payment of any tax due under this Article. For the purpose of ascertaining the amount of the tax payable under this Article, it shall be the duty of all operators, on or before the fifteenth day of each month, to deliver to the City Treasurer, upon forms prescribed and furnished by him/her, returns, under oath, showing the gross receipts or gross proceeds arising from rents received from occupancy of hotel rooms during the preceding calendar month. The returns shall show such further information as the City Treasurer may require to correctly compute and collect the tax herein levied. In addition to the information required on returns, the City Treasurer may request and the operator shall furnish any information deemed necessary for a correct computation of the tax levied herein. Such operator shall compute and remit to the City Treasurer the required tax due for the preceding calendar month. The remittance or remittances of the tax shall accompany the returns herein required. If not paid on or before the fifteenth of such month, the tax shall be delinquent after such date; provided, that no interest or penalty shall be charged on such return filed on or before the twentieth day of such month.

B. Exceptions; Amendments: The City Treasurer may permit or require returns to be made by shorter or longer periods and upon such dates as he/she may specify. The form of return shall be prescribed by the City Treasurer and shall contain such information as he/she may deem necessary for the proper administration of this Article. The City Treasurer may require amended returns to be filed within twenty (20) days after notice, which amended return shall contain the information specified in the notice. (Ord. 98-4, 5-19-1998)

2-2A-12: PAYMENT OF TAX:
At the time of filing a return of occupancy and of rents, each operator shall pay to the City Treasurer the tax imposed by this Article upon the rents included in such return, as well as all other monies collected by the operator acting or purporting to act under the provisions of this Article. (Ord. 98-4, 5-19-1998)

2-2A-13: OPERATOR RESPONSIBILITIES:
A. Designate Tax: The operator shall separately designate, charge and show all taxes on all bills, statements, receipts, or any other evidence of charges or payment of rent for occupancy issued or delivered by the operator.

B. Collection: The operator shall be responsible for the collection of the tax from the occupant and shall be liable to the City for the tax.

C. Records Maintenance: It shall be the duty of every operator required to make a return and pay any tax under this Article to keep and preserve suitable records of the gross daily rentals, together with other pertinent records and documents which may be necessary to determine the amount of tax due hereunder and such other records as will substantiate and prove the accuracy of such returns. All records shall remain in the City and be preserved for a period of three (3) years, unless the City Treasurer, in writing, has authorized their destruction or disposal at an earlier date, and shall be open to examination at any time by the City Treasurer or by any of his/her duly authorized agents. The burden of proving that a sale was not a taxable sale shall be upon the operator who makes the sale. (Ord. 98-4, 5-19-1998)

2-2A-14: COMPENSATION TO OPERATOR:
In order to compensate an operator for keeping tax records, filing reports and remitting the tax when due, a discount equal to that allowed by the Oklahoma Tax Commission for the collection of sales tax shall be allowed upon all taxes paid prior to the time they become delinquent. (Ord. 98-4, 5-19-1998)

2-2A-15: ASSESSMENT BY CITY:
If a return required by this Article is not filed, or if a return when filed is incorrect or insufficient, the amount of tax due shall be assessed by the City Treasurer from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices, such as number of rooms, location, scale of rents, comparable rents, types of accommodations and services, number of employees or other factors. Written notice of such assessments shall be given to the person liable for the collection and payment of the tax. Such assessment shall finally and irrevocably fix and determine the tax unless the person against whom it is assessed, within ninety (90) days after the giving of notice of such assessment, shall apply in writing to the City Council for a hearing or unless the City Treasurer, upon his/her own initiative, shall reassess the same. After such hearing, the City Council shall give written notice of its determination to the person against whom the tax is assessed and such determination shall be final. (Ord. 98-4, 5-19-1998)

2-2A-16: DELINQUENCY; INTEREST:
If any tax levied by this Article becomes delinquent, the person responsible and liable for such tax shall pay interest on such unpaid tax at the rate of one and one-half percent ($1^1/_2$%) per month on the unpaid balance from the date of delinquency until said unpaid balance is paid in full. (Ord. 98-4, 5-19-1998)

2-2A-17: REFUNDS:
A. Procedure: The City Treasurer shall refund or credit any tax erroneously, illegally or unconstitutionally collected if written application to the City Treasurer for such refund shall be made within ninety (90) days from the date of payment thereof. For like causes and in the same period, a refund may be made upon the initiative and the order of the City Treasurer. Whenever a refund is made, the reasons therefor shall be stated in writing. Such application may be made by the person upon whom such tax was imposed and who has actually paid the tax. Such application may also be made by the person who has collected and paid such tax to the City Treasurer; provided, that the application is made within ninety (90) days of the payment by the occupant to the operator, but no refund of money shall be made to the operator until he has repaid to the occupant the amount for which the application for refund is made. The City Treasurer, in lieu of any refund required to be made, may allow credit therefor on payments due from the applicant.

B. Determination; Hearing: Upon application for a refund, the City Treasurer may receive evidence with respect thereto, and make such investigation as he/she deems necessary. After making a determination as to the refund, the City Treasurer shall give notice thereof to the applicant. Such determination shall be final unless the applicant, within ninety (90) days after such notice, shall apply in writing to the City Council for a hearing. After such hearing, the City Council shall give written notice of its decision to the applicant. (Ord. 98-4, 5-19-1998)

2-2A-18: NOTICES:
Any notice provided for under this Article shall be deemed to have been given when such notice has been delivered personally to the operator or deposited in the United States mail addressed to the last known address of the operator. (Ord. 98-4, 5-19-1998)

2-2A-19: CONFIDENTIAL RECORDS:
The confidential and privileged nature of the records and files concerning the administration of the tax is legislatively recognized and

declared, and to protect the same, the provision of 68 Oklahoma Statutes section 205 of the State Sales Tax Code, and each subsection thereof, are hereby adopted by reference and made fully effective and applicable to the administration of this Article as if herein set forth. (Ord. 98-4, 5-19-1998)

3-2A-20: FRAUDULENT RETURNS:

The wilful failure or refusal of any operator to make reports and remittances herein required, or the making of any false or fraudulent report for the purpose of avoiding or escaping payment of any tax or a portion thereof rightfully due under this Article, shall be an offense against the City. (Ord. 98-4, 5-19-1998)

2-2A-21: AMENDMENTS:

The people of Pryor Creek, by their approval of the Ordinance codified herein, at the election herein provided, hereby authorize the City Council, by ordinance duly enacted, to make such administrative and technical changes or additions in the method and manner of administering and enforcing this Article as may be necessary or proper for efficiency and fairness, except that the rate of the tax herein provided shall not be changed without approval of the qualified voters of the City as provided by law. (Ord. 98-4, 5-19-1998)

2-2A-22: REMEDIES EXCLUSIVE:

The remedies provided in this Article shall be exclusive remedies available to any person for the review of tax liability imposed by this Article. (Ord. 98-4, 5-19-1998)

2-2A-23: PROVISIONS CUMULATIVE:

The provisions hereof shall be cumulative and in addition to any and all other taxing provisions of City ordinances. (Ord. 98-4, 5-19-1998)

RESOLUTION NO. 2014 - 10

RESOLUTION OF STATEMENT OF INTENT
OF THE CITY OR PRYOR CREEK, OKLAHOMA
REGARDING THE USE AND ALLOCATION OF HOTEL/MOTEL TAX REVENUES

WHEREAS, in May of 1998, there was lawfully established and codified a HOTEL/MOTEL TAX ORDINANCE codified and set forth in the ordinances of the City of Pryor Creek as Chapter 2, Sections 2- 2A-1 through Sections 2-2A-23.

WHEREAS, pursuant to the lawfully adopted provisions the use of the funds generated from said tax are to be used for: City development activities and/or events identified by the Hotel/Motel Tax Allocation Board and approved by the City Council.

WHEREAS, for purposes of clarification, coordination and to promote guidance in the orderly and efficient administration of efforts of the Hotel/Motel Tax Allocation Board and the City Council in the furtherance of the purposes of said ordinance, the City Council deems it advisable and appropriate to set forth this resolution as a demonstration of intention and supported policy for guidance in the common unification of efforts and goals to be pursued, to-wit:

a. To promote and foster tourism, conventions, special events and trade shows in the City;

b. To encourage the development of the City as a convention, trade show, and tourist center;

c. To construct, reconstruct, operate, maintain and repair buildings and facilities to encourage the development of the City, and to foster the development of the City as a convention, trade show, and tourist center.

d. To promote and encourage the revitalization of the City's downtown area thru appropriate efforts including but not limited to such opportunities as the Oklahoma Main Street Program and matching grant opportunities.

NOW THEREFORE BE IT RESOLVED, that the City Council of the City of Pryor Creek, Oklahoma expresses its support for purposes of clarification, coordination and to promote guidance in the orderly and efficient administration of efforts towards the following goals in furtherance of the purposes of said Hotel/Motel Tax Ordinance:

a. An allocation of 40% of available funding for the promotion of the City of Pryor Creek through the local area Chamber of Commerce to support events sponsored by the Pryor Area Chamber of Commerce.

b. An allocation of 20% of available funding for the support of Pryor Public School special events determined to be had by the Pryor Public Schools Administration inclusive of, and as part of said 20%, a yearly allocation of a minimum of $2,500.00 in support of the annual "Pryor Band Day" event.

c. An allocation of 10% of available funding for the support the Main Street Program for the City of Pryor Creek under the Oklahoma Main street Program thru matching grants for revitalization and promotion of the Main Street Program corridor from the corner of US Hwy 69 and State Hwy 20, thence east along Graham Avenue to Elliott Street and also along Northeast or Southeast First Streets from US Hwy 69 going east to Coo-Y-Yah Street and all the connecting streets in between.

d. An allocation of 30% of available funding, with 10% of the 30% being maintained in reserve, for the support and promotion of capital improvements through 100% matching grants to new and existing sports facilities that promote the City of Pryor Creek Oklahoma; With the exception that any one time special event may be allocated up to a level of the 10% reserve without any matching funds required.

THIS RESOLUTION APPROVED this 21st day of October, 2014, in regular session, by vote of support by the City Council of the City of Pryor Creek, Oklahoma.

CITY OF PRYOR CREEK, OKLHAOMA

Jimmy Tramel, Mayor

ATTEST:

Eva Smith, City Clerk

Approved as to form and legality:

K. Ellis Ritchie, City Attorney
Dated: 10/24/14