AN ORDINANCE OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA AMENDING SECTION 8-504 OF THE CITY CODE TO ADD AN EXEMPTION FROM THE TRANSIENT GUEST ROOM TAX ORDINANCE FOR TRIBAL NATIONS AND CLARIFYING THAT EXEMPTIONS SHOULD ONLY BE GRANTED IF EXEMPTED ENTITY IS PAYING FOR THE GUEST ROOM; AND PROVIDING FOR THE SEVERABILITY THEREOF.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORMAN, OKLAHOMA:

§ 1. That, Section 8-504 of the Norman City Code shall be amended to read as follows:

Sec. 8-504. – Exemptions.

The following shall be exempt from the tax levied in this article:

- (1) Permanent residents;
- (2) The United States Government or any agency or division thereof when paid directly by the United States Government;
- (3) The State of Oklahoma or any political subdivision thereof when paid directly by the State of Oklahoma or any political subdivision;
- (4) Any organization, corporation or association organized and operated exclusively for religious, charitable, philanthropic or educational purposes; provided that its primary purpose is not carrying on a trade or business for profit when paid directly by such organization, corporation or association;
- (5) Any tribal nation or agency thereof when paid directly by the tribal nation.
- § 2. <u>SEVERABILITY</u>. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is, for any reason, held invalid or unconstitutional, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

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ADOPTED this	day	NOT ADOPTED this	day
of	, 2021.	of	, 2021
(Mayor)		(Mayor)	
ATTEST:			
(City Clerk)			