

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

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**TAX . - OKLAHOMA**

## **Shadid v. City of Oklahoma City**

**Supreme Court of Oklahoma - October 14, 2019 - P.3d - 2019 WL 5106715 - 2019 OK 65**

Objector brought action, seeking assumption of original jurisdiction, for declaratory and injunctive relief, challenging constitutionality of ordinance creating temporary term of excise tax.

The Supreme Court held that:

- Supreme Court would exercise discretion to assume original jurisdiction over action, and
- Even if contents of resolution of intent which accompanied ordinance set out projects that were not of same subject, this did not render ordinance in violation of constitutional or statutory single subject mandate.

Supreme Court would exercise its discretion to assume original jurisdiction over objector's action for declaratory and injunctive relief, challenging constitutionality of excise tax ordinance; decision could significantly affect municipal finance statewide, and matter was urgent as special election was set for just a few months from filing of objector's petition.

Even if contents of resolution of intent, which accompanied ordinance creating temporary excise tax, set out projects that were not of same subject, this did not render ordinance in violation of constitutional or statutory single subject mandate, where subject matter contained in ordinance itself was clearly germane to excise tax.