

ORDINANCE NO. 4067-A

AN ORDINANCE PERTAINING TO FINANCE AND TAXATION CREATING SECTIONS 74-311 THROUGH 74-319, ARTICLE XV, CHAPTER 74, MUSKOGEE CODE OF ORDINANCE, BY ENACTING A NEW ORDINANCE ASSESSING AND LEVYING AN EXCISE TAX OF **SEVENTEEN ONE HUNDREDTHS OF ONE PERCENT (0.17%)** IN ADDITION TO ALL OTHER EXCISE TAXES ASSESSED AND LEVIED BY THE CITY OF MUSKOGEE, OKLAHOMA, AND ALL OTHER TAXING AUTHORITIES, UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TO ANY PERSON TAXABLE UNDER THE OKLAHOMA SALES TAX CODE, CODIFIED IN 68 OKLAHOMA STATUTES, SECTION 1350 ET SEQ; PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF SAID TAX; PROVIDING FOR THE USE OF STATE PERMITS IN LIEU OF PERMITS ISSUED BY THE CITY; STATING THE PURPOSE OF THE REVENUES DERIVED FROM SAID SALES TAX AND PROVIDING FOR THE DISPOSITION OF PROCEEDS THEREFROM; DECLARING THAT REVENUES BE USED FOR THE FINANCING OF CERTAIN CAPITAL IMPROVEMENT PROJECTS FOR THE CITY; PROVIDING THAT THE TAX SHALL BE LIMITED TO A PERIOD COMMENCING OCTOBER 1, 2019, THROUGH SEPTEMBER 30, 2025; MAKING THE TAX CUMULATIVE; PROVIDING THAT THE GOVERNING BODY MAY MAKE ADMINISTRATIVE AND TECHNICAL CHANGES THAT DO NOT AFFECT THE TAX RATE OR TIME LIMITATION; REQUIRING APPROVAL OF THIS ORDINANCE BY MAJORITY OF THE REGISTERED, QUALIFIED VOTERS OF THE CITY VOTING ON AN ELECTION HELD FOR SUCH PURPOSE AS PROVIDED BY LAW; PROVIDING FOR CODIFICATION; PROVIDING FOR AN EFFECTIVE DATE; AND REQUIRING THE FULL TEXT BE PUBLISHED.

NOW, THEREFORE, BE IT ORDAINED, by the Council of the City of Muskogee, Oklahoma, that:

ARTICLE XIII

Section 1. A new Section 74-311 is hereby added to read as follows

74-311 CITATION OF ARTICLE

This article shall be known and may be cited as the “2019 Capital Improvement Sales Tax Ordinance.”

Section 2. A new Section 74-312 is hereby added to read as follows

74-312 TAX RATE AND LEVY

There is hereby assessed and levied a city excise tax of seventeen one hundredths of one percent (0.17%), in addition to all other excise taxes assessed and levied by the City of Muskogee, Oklahoma, and all other taxing authority, upon the gross proceeds or gross receipts derived from all sales to any person taxable under the provisions of the Oklahoma Sales Tax Code, codified 68 Oklahoma Statutes, Section 1350 et seq. The terms and provisions of said Oklahoma Sales Tax Code, where applicable and not in conflict, are incorporated herein by reference thereto.

Section 3. A new section 74-313 is hereby added to read as follows

74-313 TAX ADDITIONAL TO ALL OTHER EXCISE TAXES

The excise tax levied pursuant to the provisions of this Article is in addition to any and all other excise taxes levied or assessed by the city of any other taxing authority. Particularly, the tax levied under this article shall be above, and in addition to, the excise taxes assessed and levied by Article II of this Chapter.

Section 4. A new section 74-314 is hereby added to read as follows:

74-314 PURPOSE DECLARED

- A. It is hereby declared to be the purpose of this article to provide revenue for financing and implementing certain capital improvement projects of the city, to the extent legal and practical, and in no particular order of priority, as follows:
1. All aspects of the following Capital Improvement Projects identified by the City Council through community engagement:
 - a. the MLK Community Center, including but not limited to expanded parking;
 - b. Hatbox Complex Improvements;
 - c. Demolition of Unsafe, Unfit or Hazardous structures, including abatement of overgrowth, trash and debris;
 - d. Airport Development and Improvement;
 - e. River Country Water Park Improvements;
 - f. Muskogee Swim and Fitness Center Improvements;
 - g. Trail extensions and maintenance;
 - h. Other Park Improvements and maintenance;
 - i. Body camera replacement for Police Department;
 - j. Fire station Improvements and capital expenditures, including but not limited to bunker gear and extractors;
 - k. 911 Center capital expenditures related to equipment for city police and fire departments;
 - l. Facility Improvements to aging city facilities, including but not limited to City Hall, Roxy Theater, Frisco Depot, Muskogee Public Library;
 - m. Economic Development funds to match the Port of Muskogee's 2018 Better Utilizing Investments to Leverage Development (BUILD) Transportation grant rail modernization project.
 2. If monies in excess of those needed for item 1 are received, those monies are to be held in a fund established for this tax and shall be used for any other capital improvement projects identified by the governing body.

- B. All revenues and proceeds derived from the tax levied by this article, including any interest earned from the proceeds, shall be deposited and credited into the capital improvement fund of the city created and established under the provisions of 11 Oklahoma Statutes, Section 17-109 *et.seq.*, for the payment of capital improvement projects and debt service associated with said capital improvement projects identified in Section A above.

Section 5. A new Section 74-315 is hereby added to read as follows

74-315 SUBSISTING STATE PERMITS

All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code are, for the purposes of this article, hereby ratified and confirmed and adopted in lieu of any requirement for additional city permit for the same purpose.

Section 6. A new Section 74-316 is hereby added to read as follows

74-316 ADMINISTRATION AND COLLECTION PROCEDURES

For purposes of administration and collection, the provisions of Article II of this chapter shall apply to the excise tax assessed and levied by this article and Article II are incorporated herein by reference as if fully set out herein.

Section 7. A new Section 74-317 is hereby added to read as follows

74-317 PROVISIONS CUMULATIVE

The provisions of this article shall be cumulative and in addition to any and all other taxing provisions of any city ordinances.

Section 8. A new Section 74-318 is hereby added to read as follows

74-318 AMENDMENTS TO ARTICLE

The governing body is authorized, by ordinance duly enacted, to make such administrative and technical changes or additions in the method of administration and enforcement of this article may be necessary or proper for efficiency and fairness, except that the tax rate and the limitation of time for the collection of the tax herein shall not be changed without approval of the qualified electors of the city as provided by law.

Section 9. A new Section 74-319 is hereby added to read as follows

74-319 TIME LIMIT ON TAX

The excise tax levied and imposed by this article shall remain in effect for a period of six (6) years, commencing on October 1, 2019, and ending on September 30, 2025, and shall be collected on all taxable sales occurring within the city on and between those dates.

Section 10. Codification. Sections 74-311, 74-312, 74-313, 74-314, 74-315, 74-316, 74-317, 74-318, and 74-319, shall be codified in Article XV, Chapter 74, Muskogee Code of Ordinances.

Section 11. Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, said portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion of this ordinance.

Section 12. Effective Date. This ordinance shall become in effect on and after October 1, 2019, subject to the approval of majority of the registered, qualified voters of the City of Muskogee voting on the same, to be held May 14, 2019, in the manner prescribed by law.

Section 13: Full Text Published. This ordinance shall be published in its entirety in a legal newspaper with countywide circulation, as required by law.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MUSKOGEE, OKLAHOMA, THIS ____ DAY OF _____, 2019.

JOHN R. COBURN, Mayor

ATTEST:

Tammy L. Tracy, City Clerk
(SEAL)

APPROVED as to form and legality this _____ day of _____, 2019.

Roy D. Tucker
City Attorney