

ORDINANCE NO. 2752

AN ORDINANCE OF THE CITY OF MCALESTER, OKLAHOMA, AMENDING CHAPTER 98, TAXATION, ARTICLE VI, ECONOMIC DEVELOPMENT SALES TAX, BY REPEALING THE SAME IN ITS ENTIRETY; PROVIDING FOR CODIFICATION, REPEALER, SEVERABILITY, AND SETTING AN EFFECTIVE DATE.

NOW THEREFORE, BE IT ORDAINED BY the City Council of the City of McAlester, Oklahoma:

SECTION 1. REPEALER. Article VI of Chapter 98 of the McAlester City Code is hereby repealed in its entirety to read as follows:

~~Sec. 98-181. Citations and codification.~~

~~This article shall be known and may be cited as the McAlester Economic Development Sales Tax Ordinance of 2017, and the same shall be codified and incorporated into the Code of Ordinances of the City of McAlester, Oklahoma (the "city").~~

~~Sec. 98-182. Tax imposed.~~

~~There is hereby imposed an excise tax of one eighth percent, in addition to any and all other excise taxes now in force; said excise tax to be levied upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code.~~

~~Sec. 98-183. Purpose of revenues.~~

~~It is hereby declared to be the purpose of this article and the excise tax levied hereunder is to provide revenues for economic development of the City of McAlester, Oklahoma.~~

~~Sec. 98-184. Effective date and stated termination date.~~

~~The provisions of this article and the collection of the excise tax referenced herein shall become effective on and after July 1, 2018, subject to approval by a majority of the qualified electors of the City of McAlester, Oklahoma, voting on the same in the manner prescribed by law. The provisions of this article and the collection of the excise tax referenced herein shall expire on July 1, 2033.~~

~~Sec. 98-185. 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, confirmed and adopted in lieu of any requirement for an additional city permit for the same purpose.~~

~~Sec. 98-186. Payment of tax.~~

~~The tax herein levied shall be paid to the tax collector at the time and in the manner and form prescribed for payment of the state sales tax under the state tax law of the State of Oklahoma.~~

~~Sec. 98-187. Tax in addition to taxes currently levied—Administrative procedures.~~

~~The tax levied hereby is in addition to any and all other excise taxes levied or assessed by the city pursuant to existing city ordinances (the "existing ordinances"); provided, however, that those provisions, if any, of said existing ordinances relating to definitions; tax collector defined; classification of taxpayers—permit to do business; subsisting state permits; the portion of tax rate—sales subject to tax, pertaining to sales subject to tax (not rate of tax); the provisions of said existing ordinances regarding exemptions and other exempt transfers; the provisions of said existing ordinances regarding tax due when—returns—records; the portion of said existing ordinances regarding tax constituting debt; vendor's duty to collect~~

~~tax; returns and remittances—discounts; interest and penalties—delinquency; waiver of interest and penalties; erroneous payments—claim for refund; fraudulent returns; and records confidential shall apply to the excise tax levied and assessed by this article. For purposes of this article, references in said existing ordinances, to specific provisions of the Oklahoma Statutes shall be deemed to be references to said statutory provisions, as amended.~~

~~Sec. 98-188.—Amendments.~~

~~The people of the City of McAlester, Oklahoma, by their approval of this article at the election hereinabove provided for, hereby authorize the city by ordinance duly enacted to make such administrative and technical changes or additions in the method and manner of administration and enforcing this article as may be necessary or proper for efficiency and fairness or in order to make the same consistent with the Oklahoma Sales Tax Code, as amended, except that the rate of the tax herein provided for shall not be changed without approval of the qualified electors of the city as provided by law.~~

~~Sec. 98-189.—Provisions cumulative.~~

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

~~Sec. 98-190.—Severability.~~

~~The provisions of this article are severable, and if any part or provision hereof shall be adjudged invalid by any court of competent jurisdiction, such adjudication shall not affect or impair any of the remaining parts or provisions hereof.~~

SECTION 2. CODIFICATION. The City Clerk is hereby directed to enter the appropriate changes to the appropriate place in the McAlester City Code of McAlester, Oklahoma, as authorized and approved by this Ordinance.

SECTION 3. SEVERABILITY. If any provision, paragraph, word, section of article of this Ordinance is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, sections and chapters shall not be affected and shall continue in full force and effect.

SECTION 4. REPEALER. All other Ordinances and parts of other Ordinances inconsistent or conflicting with any part of this Ordinance are hereby repealed to the extent of such inconsistency or conflict.

SECTION 5. EFFECTIVE DATE. This ordinance shall take effect thirty (30) days after its publication as provided by law.

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF MCALESTER, OKLAHOMA on THIS 10th DAY OF May, 2022.

**CITY OF MCALESTER, OKLAHOMA
A Municipal Corporation**

John Browne, Mayor

ATTEST:

Cora Middleton, City Clerk

APPROVED AS TO FORM AND LEGALITY this 10th day of May, 2022.

