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ORDINANCE NO. 26,255

ORDINANCE RELATING TO TAXATION; AMENDING THE OKLAHOMA CITY SALES TAX CODE, CODIFIED AS ARTICLE II OF CHAPTER 52 OF THE OKLAHOMA CITY MUNICIPAL CODE, 2010; ENACTING SECTION 52-23.7 OF SAID ARTICLE II OF CHAPTER 52; LEVYING AN EXCISE TAX OF ONE PERCENT (1%) ON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TAXABLE UNDER THE SALES TAX LAWS OF THE STATE OF OKLAHOMA; PROVIDING A LIMITED TERM OF EIGHT (8) YEARS FOR SUCH EXCISE TAX, WHICH WILL COMMENCE AT 12:00 A.M. ON APRIL 1, 2020, AND END AT 12:00 A.M. ON APRIL 1, 2028; PROVIDING FOR A CITIZENS SALES TAX ADVISORY BOARD; PROVIDING THAT THE EXCISE TAX LEVIED BY THIS SECTION 52-23.7 SHALL BE CUMULATIVE TO ALL OTHER EXCISE TAXES LEVIED BY THIS CHAPTER; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE FOR SECTIONS 1 AND 2 OF THIS ORDINANCE, WITH APPROVAL OF THE ORDINANCE BY CITY VOTERS REQUIRED.

ORDINANCE

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OKLAHOMA CITY:

SECTION 1. That Article II of Chapter 52 of the Oklahoma City Municipal Code, 2010, is hereby amended by the enactment of a new Section 52-23.7 to read as follows:

Chapter 52. TAXATION

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ARTICLE II. SALES TAX CODE

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§ 52-23.7. Additional excise tax on gross receipts.

(a) An excise tax in the amount of one percent (1%) is hereby levied upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state, including but not limited to the specific taxable sales and service transactions enumerated in Paragraphs (1) through (11), inclusive, of Subsection (a) of Section 52-20 of this chapter.

(b) The excise tax levied pursuant to Subsection 52-23.7(a) above shall be for a limited term of eight (8) years, beginning at 12:00 a.m. on April 1, 2020, and ending at 12:00 a.m. on April 1, 2028.

(c) The City Council shall by resolution establish a Citizens Sales Tax Advisory Board. The Advisory Board's duties shall be to review and make recommendations to the City Council on Council-assigned projects proposed for funding with the sales tax levied by this section. The City Council assignment of which projects will be considered by the Advisory Board will be set forth in either the City Council resolution establishing the Board or in a later resolution or resolutions.

(d) The limited-term excise tax levied pursuant to this Section 52-23.7 shall be cumulative to the excise tax of two percent (2%) levied by Section 52-20 of this chapter upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state, cumulative to the excise tax of three-fourths percent (3/4%) levied by Section 52-21 of this chapter upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state, cumulative to the excise tax of one-eighth percent (1/8%) levied by Section 52-22 of this chapter upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state, cumulative to the excise tax of one-fourth percent (1/4%) levied by Section 52-23.6 of this chapter upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state, and cumulative of any other such excise tax levied by this chapter.

SECTION 2. CODIFICATION. The provisions of Section 1 of this Ordinance shall be codified as Section 52-23.7 of Article II of Chapter 52 of the Oklahoma City Municipal Code, 2010.

SECTION 3. EFFECTIVE DATE OF SECTIONS 1 AND 2; APPROVAL BY CITY VOTERS REQUIRED. The provisions of Sections 1 and 2 of this Ordinance shall become effective from and after 12:00 a.m. on April 1, 2020, but only if this Ordinance is approved by a majority vote of the qualified, registered voters of The City of Oklahoma City voting at the special election called for that purpose by the City Council of the City, which election will be held within the City on December 10, 2019 and will be conducted by the Oklahoma County Election Board in the manner provided by law; provided, if this Ordinance is not so approved by City voters on

December 10, 2019, then the provisions of Sections 1 and 2 hereof shall become null and void and of no force and effect whatever.

INTRODUCED and **CONSIDERED** in open meeting of the Council of The City of Oklahoma City on the 27th day of August 2019.

PASSED by the Council of The City of Oklahoma City on the _____ day of _____ 2019.

SIGNED by the Mayor of The City of Oklahoma City on the _____ day of _____ 2019.

ATTEST:

City Clerk

MAYOR

REVIEWED for form and legality.



Municipal Counselor