



ORDINANCE NO. 1362-2023

AN ORDINANCE OF THE CITY OF TAHLEQUAH, OKLAHOMA, AMENDING THE TAHLEQUAH CITY CODE, PART 7, FINANCE AND TAXATION; CHAPTER 7-2, SALES TAX; SECTION 7-207, PURPOSE OF REVENUES; CHAPTER 7-4, USE TAX; SECTION 7-403, EXCISE TAX ON STORAGE, USE OR OTHER CONSUMPTION OF INTANGIBLE, PERSONAL PROPERTY LEVIED; SECTION 7-404, PURPOSE OF REVENUES; CHAPTER 7-7, EXCISE (SALES AND USE) TAX; SECTION 7-701, CITATIONS AND CODIFICATIONS; PROVIDING CODIFICATION, REPEALER, SEVERABILITY, AND SETTING AN EFFECTIVE DATE.

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

SECTION 1. AMENDATORY. Section 7-207 to the Tahlequah City Code is hereby added to read as follows, to-wit:

Section 7-207. Purpose of Revenues.

~~A. It is hereby declared to be the purpose of the first \$0.01 tax levied pursuant to this chapter to provide revenues for the support of the functions of the municipal government of the City.~~

~~B. The revenues derived from the second cent sales tax levied pursuant to this chapter are hereby irrevocably pledged each month as received to prevent any default or deficit occurring in the debt service requirement of the Tahlequah hospital authority in its obligation to the farmers home administration of the United States department of agriculture in that month, in an amount up to \$3,000,000 for the purpose of constructing a new hospital for the City. This chapter hereby authorizes the Mayor and council of the City to execute all necessary documents to carry out this pledge and to lease the existing hospital of the City, including the land on which it is presently located, to the Tahlequah hospital authority and authorizes the authority to issue up to \$3,000,000 in revenue bonds to construct a new hospital and give a first mortgage as security for the \$3,000,000 in bonds on all the real property and other assets owned or to be acquired by the authority and the first pledge of the revenues of the authority.~~

~~C. The proceeds of 1/2% of the tax shall be used solely for the purposes of the acquisition, construction, furnishing, equipping, and financing of education facilities attended by students residing within the corporate limits of the City of Tahlequah, Oklahoma.~~

~~D. The proceeds of 1/2% of the tax shall be used to provide revenues for the Tahlequah public schools, including Grand View School and Briggs School, to make improvements and additions to their facilities and to provide revenues to the City of Tahlequah to make capital improvements to the streets and other facilities of the City, either by providing for payment directly or by pledging said additional tax and paying debt service and costs of issuance of obligations issued by a public trust with the City as beneficiary to finance the costs of such facilities. Proceeds of the tax shall be administered by a public trust with the City as beneficiary.~~

~~E. The proceeds of 3/4% of the tax shall be used to make capital improvements to the streets and other facilities of the City, either by providing for payment directly or by pledging said additional tax and paying debt service and costs of issuance on obligations issued by a public trust with the City as beneficiary to finance the costs of such facilities. Proceeds of the City excise (sales and use) tax shall be administered by a public trust with the City as beneficiary.~~

A. The following ordinances were approved by a vote of the citizens of the City of Tahlequah on the dates, for the purposes, rates, and durations indicated. These ordinances were adopted prior to January 1, 2020. If specific questions arise about the provisions of an ordinance adopted prior to January 1, 2020, the actual ordinance should be reviewed and shall control over the provisions hereof. The summary set out in subsection B below is for information purposes only. For all sales tax ordinances adopted after January 1, 2020, the summary set out in subsection B below will be updated.

B. Ordinances adopted prior to January 1, 2020, are as follows:

1. Ordinance Number 561

Effective: August 1, 1974

Purpose: Support the functions of the municipal government

Effective Rate: Two Percent (2.00%)



Duration: Permanent

2. Ordinance Number 917-2000

Effective: October 1, 2000
Purpose: Maintenance and operations of Tahlequah City Hospital
Effective Rate: One Percent (1.00%)
Duration: September 30, 2005

3. Ordinance Number 965-2001

Effective: January 1, 2002
Purpose: Capital improvements to Gable Field
Effective Rate: One-Half of One Percent (0.50%)
Duration: December 31, 2003

4. Ordinance Number 1023-2003

Effective: June 1, 2004
Purpose: Capital improvements for public schools
Effective Rate: One-Half of One Percent (0.50%)
Duration: May 31, 2009

5. Ordinance Number 1143-2009

Effective: October 1, 2009
Purpose: Capital improvements
Effective Rate: One-Half of One Percent (0.50%)
Duration: September 30, 2019

6. Ordinance Number 1198-2012

Effective: April 1, 2013
Purpose: Capital improvements
Effective Rate: Three-Fourths of One Percent (0.75%)
Duration: March 31, 2028

7. Ordinance Number 1287-2019

Effective: January 1, 2020
Purpose: Street and sidewalk improvements
Effective Rate: One-Half of One Percent (0.50%)
Duration: December 31, 2025

The cumulative sales tax levy imposed within this municipality is Three and One-Quarter Percent (3.25%) as of January 1, 2020.

SECTION 2. AMENDATORY. Section 7-403 to the Tahlequah City Code is hereby added to read as follows, to-wit:

Section 7-403. Excise Tax on Storage, Use or Other Consumption of Intangible, Personal Property Levied.

There is hereby levied and there shall be paid by every person storing, using or otherwise consuming within the City tangible, personal property purchased or brought into this City, an excise tax on the storage, use or other consuming within the City of such property at the rate of ~~2%~~ equivalent to the prevailing city sales tax rate on the purchase price of such property. Such tax shall be paid by every person storing, using or otherwise consuming, within the City, tangible, personal property purchased or brought into the City. The additional tax levied hereunder shall be paid at the time of importation or storage of the property within the City and shall be assessed to only property purchased outside Oklahoma; provided, that the tax levied herein shall not be levied against tangible, personal property intended solely for use outside the City, but which is stored in the City pending shipment outside the City or which is temporarily retained in the City for the purpose of fabrication, repair, testing, alteration, maintenance or other service. Any person liable for payment of the tax authorized herein, may deduct from such tax any local or Municipal sales tax previously paid on such goods or services; provided, that the amount deducted shall not exceed the amount that would have been due if the taxes imposed by the City had been levied on the sale of such goods or services.

SECTION 3. AMENDATORY. Section 7-404 to the Tahlequah City Code is hereby added to read as follows, to-wit:



Section 7-404. Purpose of Revenues.

~~It is hereby declared to be the purpose of this chapter to provide revenues for the support of the functions of the Municipal government of the City, and any and all revenues derived hereunder may be expended by the governing body of the City for any purpose for which funds may be lawfully expended as authorized.~~

A. The following ordinances were approved by the Tahlequah City Council on the dates, for the purposes, rates, and durations indicated. These ordinances were adopted prior to January 1, 2020. If specific questions arise about the provisions of an ordinance adopted prior to January 1, 2020, the actual ordinance should be reviewed and shall control over the provisions hereof. The summary set out in subsection B below is for information purposes only. For all use tax ordinances adopted after January 1, 2020, the summary set out in subsection B below will be updated.

B. Ordinances adopted prior to January 1, 2020, are as follows:

1. Ordinance Number 694

Effective: November 1, 1987
Purpose: Support the functions of the municipal government
Effective Rate: Two Percent (2.00%)
Duration: Permanent

2. Ordinance Number 1198-2012

Effective: April 1, 2013
Purpose: Capital improvements
Effective Rate: Three-Fourths of One Percent (0.75%)
Duration: March 31, 2028

3. Ordinance Number 1287-2019

Effective: January 1, 2020
Purpose: Street and sidewalk improvements
Effective Rate: One-Half of One Percent (0.50%)
Duration: December 31, 2025

The cumulative use tax levy imposed within this municipality is Three and One-Quarter Percent (3.25%) as of January 1, 2020.

SECTION 4. AMENDATORY. Section 7-701 to the Tahlequah City Code is hereby added to read as follows, to-wit:

Chapter 7-7 ~~Excise (Sales and Use) Tax~~ 2019 Streets and Sidewalks Improvements Sales Tax

Section 7-701. Citations and Codification.

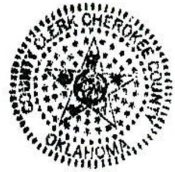
~~This chapter shall be known and may be cited as the "City of Tahlequah Excise (Sales and Use) Tax Ordinance No. 1287-2019 of July 9, 2019," and the same shall be codified and incorporated into the Code of Ordinances of the City of Tahlequah, Oklahoma (the "City").~~ 2019 Streets and Sidewalks Improvements Sales Tax Ordinance.

SECTION 5. CODIFICATION. The City Clerk is hereby directed to enter the appropriate changes to the appropriate place in the City Code of Tahlequah, Oklahoma, as authorized and approved by this Ordinance.

SECTION 6. 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.

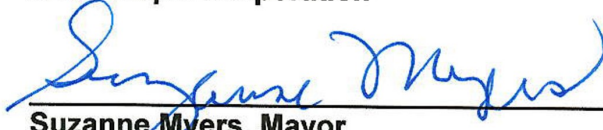
SECTION 7. REPEALER. All other Ordinances and parts of other Ordinances inconsistent or conflicting with any part of this Ordinance are hereby repealed to the extent of such inconsistency or conflict.

SECTION 8. 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 TAHLEQUAH, OKLAHOMA
on THIS 7th DAY OF August, 2023.

CITY OF TAHLEQUAH, OKLAHOMA
A Municipal Corporation



Suzanne Myers, Mayor


ATTEST:



Whitney Shaw, City Clerk

APPROVED AS TO FORM AND LEGALITY this 7th day of August,
2023.





John Tyler Hammons, City Attorney