AN ORDINANCE AMENDING THE MIDWEST CITY MUNICIPAL CODE, CHAPTER 40 TAXATION; ARTICLE II, SALES TAX; SECTION 40-44, LIMITED-PURPOSE TAX; SALES SUBJECT TO TAX; FIFTY-FIVE HUNDREDTHS (0.55) OF ONE (1) PERCENT; PROVIDING FOR REPEALER AND SEVERABILITY.

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

10 ORDINANCE

Section 1. That the Midwest City Municipal Code, Chapter 40, Taxation; Article II, Sales Tax; Section 40-44, Limited-purpose tax; sales subject to tax; fifty-five hundredths (0.55) of one (1) percent; is hereby amended to read as follows:

Sec. 40-44. - Limited-purpose tax; sales subject to tax; fifty-five hundredths (0.55) of one (1) percent.

 (a) In addition to any other excise tax levied upon gross proceeds or gross receipts derived from all sales taxable under the Midwest City Sales Tax Ordinance, an excise tax in the additional amount of fifty-five hundredths (0.55) of one (1) percent is hereby levied upon the gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code as defined by 68 O.S. § 1354, as it may be amended from time to time, and subject to the provisions of sections 40-24 through 40-38 of the Midwest City Code. The additional excise tax levied pursuant to this section shall be expended only for the following purposes and in the following manner:

(1) Seventy-three (73) percent or four thousand fifteen ten thousandths (.4015) of one (1) percent of the additional excise tax levied pursuant to this section shall be expended and used to pay, whether in cash or by providing debt service to pay indebtedness incurred for or on behalf of the City of Midwest City for that purpose, for capital improvements to the Northside Wastewater Treatment Plant, the total cost of which shall be approximately fifty-five thousand dollars (\$55,000,000). Once the capital improvements have been paid for and any debt service incurred for them retired and satisfied in full, this portion of the additional excise tax levied pursuant to this section shall solely and only be expended and used for the following purposes and in the following manner:

a. Four-fifths or eighty percent (80%) shall be expended and used to pay for capital improvement projects for the City. As used in this section, the term "capital improvement project" shall mean a project for the construction of new, repairs or improvements to existing drainage/stormwater conveyances; improvement or repairs to roads and/or bridges; the construction and/or maintenance of trails; repairs, improvements, and/or replacement to the wastewater resource and recovery facility and/or water treatment plant; improvements or repairs to raw water lines; or construction of new, improvements to or repairs to either the water distribution lines,

or the wastewater collection lines; and for any personnel requirements and/or consulting or supporting contracts thereto.

b. One-fifth or twenty percent (20%) shall be expended and used to pay for the construction of new, improvement or repair to, or operation of all current and future city parks, and for any personnel requirements and/or consulting or supporting contracts thereto.

(2) Nine (9) percent or four hundred ninety-five ten thousandths (.0495) of one (1) percent of the additional excise tax levied pursuant to this section shall solely and only be used for the following purposes and in the following manner as approved by the city council:

a. Three-quarters or seventy-five (75) percent shall be deposited into the fire department fund capital outlay account, and shall be spent and expended only for capital outlay items and projects necessary or appropriate for the fire department.

b. One-quarter or twenty-five (25) percent shall be deposited into the police department fund capital outlay account, and shall be spent and expended only for capital outlay items and projects necessary or appropriate for the police department.

(3) Nine (9) percent or four hundred ninety-five ten thousandths (.0495) of one (1) percent of the additional excise tax levied pursuant to this section shall be deposited into the streets fund, and shall be spent and expended only for streets, parks, trails/sidewalks and public transportation as approved by the city council.

 (4) Nine (9) percent or four hundred ninety-five ten thousandths (.0495) of one (1) percent of the additional excise tax levied pursuant to this section shall be deposited into the general government capital outlay and operations fund, which shall be established as a separate operating fund, and which shall be spent and expended only for capital outlay and projects, and general operating needs of the general fund departments such as, but not limited to, neighborhood services, parks and recreation, city manager, finance, information technology, human resources, community development, city attorney, city clerk and general government, as approved by the city council.

(b) For purposes of this section, "capital outlay" shall include, but not be limited to, the purchase or acquisition of machinery, vehicles, equipment, furniture, interests in land, buildings and improvements other than buildings, and construction, reconstruction or improvements to real property. Monies in the limited-purpose tax funds described in subsections (a)(1) through (a)(4) of this section shall be accumulated from year to year and shall be placed in an insured interest-bearing account and the interest that accrues on the fund shall be retained in that fund. The limited-purpose tax funds shall be nonfiscal and shall not be considered in computing any levy when the city makes its estimate to the excise board for needed appropriations. Money in the limited-purpose tax funds shall be expended only for the limited purposes described in the respective subsections (a)(1) through (a)(4) of this section, for that fund. Monies in the limited-purpose tax funds may be appropriated only for the purposes provided by law.

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2	Section 2. REPEALER. All ordinances or parts of ordinances in conflict herewith are hereby
3 4	repealed.
5	Section 3. SEVERABILITY. If any section, sentence, clause, or portion of this ordinance is for
6	any reason held to be invalid, such decision shall not affect the validity of the remaining provisions
7	of the ordinance.
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9	Ordinance Amendments PASSED AND APPROVED by a vote of the people of the City of
10	Midwest City, Oklahoma, this, 2023.
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12	PASSED AND APPROVED by the Mayor and Council of the City of Midwest City, Oklahoma,
13	this 16 th day of May, 2023.
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16	THE CITY OF MIDWEST CITY, OKLAHOMA
17	WILDWEST CITY, ORLAHOMA
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19	dot Bun
20	PAT BYRNE, Acting Mayor
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22	ATTEST:
23	OKL MINING
24	San About and
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26	SARA HANCOCK, City Clerk
27 28	Approved as to form and locality this Deliday of Many 2022
29	Approved as to form and legality this day of, 2023.
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32	DONALD D. MAISCH, City Attorney
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