

**ORDINANCE NO. 2863**

**AN ORDINANCE PERTAINING TO FINANCE AND TAXATION, CREATING THE 2026 INFRASTRUCTURE IMPROVEMENT SALES TAX ORDINANCE, ENACTING A NEW ORDINANCE ASSESING AND LEVYING AN EXCISE TAX OF ONE PERCENT (1.00%) IN ADDITION TO ALL OTHER EXCISE TAXES ASSESSED AND LEVIED BY THE CITY OF MCALESTER, 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, 68 OS § 1350 ET SEQ, AS AMENDED; AND FOR OTHER PURPOSES; PROVIDING FOR AN EFFECTIVE DATE; AND REQUIRING THE FULL TEXT BE PUBLISHED.**

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and City Council of the City of McAlester, Oklahoma, that:

**SECTION 1. NEW LAW.** A new section of law to be known as Article VIII of Chapter 98 of the City of McAlester Code of Ordinances is hereby adopted to read as follows:

**CHAPTER 98. TAXATION**  
**ARTICLE VIII. 2026 INFRASTRUCTURE IMPROVEMENT SALES TAX**

**Section 98-301. Citation.**

This article shall be known as, and may be cited as, the “2026 Infrastructure Improvement Sales Tax Ordinance.”

**Section 98-302. Tax rate and levy.**

There is hereby assessed and levied a city excise tax of one percent (1.00%), in addition to all other excise taxes assessed and levied by the City of McAlester, 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, 68 O.S. § 1350 *et seq*, as amended. The terms and provisions of said Oklahoma Sales Tax Code, where applicable and not in conflict, are incorporated herein by reference thereto.

**Section 98-303. Tax additional to all other levies.**

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 this chapter.

**Section 98-304. Purpose of revenues; disposition of revenues.**

- (a) It is hereby declared to be the purpose of this article to provide revenue to be used by the City, or any public trust having the City as beneficiary thereof, for operating, financing, repairing, maintaining, constructing, debt servicing, and improving of city infrastructure, including but not limited to, capital improvements to streets and related utility and drainage needs.
- (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 infrastructure improvement fund of the city, the being created and established hereunder pursuant to the provisions of 11 O.S. § 17-109, as amended, for the payment of lawful expenses payable therefrom.

- (c) The City shall expend the funds generated under this article with appropriate guidance from the Citizens Street Improvement Commission and in accordance with the master street improvement plan.

**Section 98-305. Effective date and duration.**

The provisions of this article and the collection of the excise tax referenced herein shall become effective on and after July 1, 2026, 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, and continuing until June 30, 2036, and shall be collected on all taxable sales occurring within the city on and between those dates. The provisions of this article and the collection of the excise tax referenced herein shall continue until repealed.

**Section 98-306. Subsisting state permits.**

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

**Section 98-307. Administration and collection procedures.**

For the 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 the applicable provisions of said article II are incorporated herein by reference as if fully set out herein.

**Section 98-308. Provisions cumulative.**

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

**Section 98-309. Amendments to article.**

The people of this City, by their approval at election of this article, hereby authorize the council, by ordinances duly enacted, to make such administrative and technical changes or additions in the method and manner of administration and by enforcing this article as may be necessary or proper for efficiency and fairness, except that the rate of the tax herein provided shall not be changed without approval of the qualified electors of the City, as provided by law.

**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 become in effect on and after July 1, 2026, subject to the approval of majority of the registered, qualified voters of the City of McAlester,

Oklahoma, voting on the same, at the election to be held on April 7, 2026, in the manner prescribed by law.

**SECTION 6. PUBLICATION.** The City Clerk shall cause the full text of this Ordinance shall be published in its entirety in a legal newspaper in the City of McAlester, Oklahoma, in the manner prescribed by law.

**PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF MCALESTER, OKLAHOMA on THIS 28th DAY OF January, 2026.**

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

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**Justn Few, Mayor**

**ATTEST:**

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**Cora Middleton, City Clerk**

**APPROVED AS TO FORM AND LEGALITY on THIS 28th DAY OF January, 2026.**

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**John Tyler Hammons, City Attorney**