

## **ORDINANCE NO. 3904**

AN ORDINANCE OF THE CITY OF BROKEN ARROW, OKLAHOMA, RELATING TO THE IMPOSITION OF A CITY EXCISE TAX (SALES TAX) OF ONE-HALF OF ONE PERCENT (0.5%) (IN ADDITION TO ANY AND ALL OTHER EXCISE TAXES NOW IN FORCE) TO BE LEVIED UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TAXABLE UNDER THE OKLAHOMA SALES TAX CODE; PROVIDING FOR THE USE OF THE PROCEEDS OF SAID EXCISE TAX; PROVIDING FOR THE EFFECTIVE DATE OF SAID EXCISE TAX TO BEGIN ON JULY 1, 2026, AND TERMINATE ON JUNE 30, 2031; PROVIDING FOR SUBSISTING STATE PERMITS; PROVIDING FOR PAYMENT OF TAX; PROVIDING THAT THE TAX IS IN ADDITION TO TAXES CURRENTLY LEVIED; INCORPORATING CERTAIN PROVISIONS OF PRIOR CITY ORDINANCES; PROVIDING FOR AMENDMENTS TO THIS ORDINANCE; PROVIDING THAT THE PROVISIONS OF THIS ORDINANCE ARE CUMULATIVE AND IN ADDITION TO ANY AND ALL TAXING PROVISIONS OF OTHER CITY ORDINANCES; PROVIDING FOR SEVERABILITY OF PROVISIONS; AND CONTAINING OTHER PROVISIONS RELATED THERETO.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BROKEN ARROW, OKLAHOMA, AS FOLLOWS:

Section 1. Citations and Codification. This Ordinance shall be known and may be cited as the City of Broken Arrow Sales Tax Ordinance of 2026, and the same shall be codified and incorporated into the Code of Ordinances of the City of Broken Arrow, Oklahoma.

Section 2. Tax Imposed. There is hereby imposed an excise tax of one-half of one percent (0.5%) (in addition to any and all other excise taxes now in force) to be levied upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code.

Section 3. Purpose of Revenues. It is hereby declared to be the purpose of this Ordinance to provide revenues to be used for the funding of sports facilities benefitting the City, including but not limited to Indian Springs Sports Complex, Arrowhead Softball Complex, Nienhuis Sports Complex, and Challenger Sports Complex, and/or for the payment of debt service in connection with obligations heretofore issued or to be issued to finance or refinance said capital expenditures and related costs.

Section 4. Effective Date and Termination Date. The provisions of this Ordinance 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 voting on the same in the manner prescribed by law. The provisions of this Ordinance and the collection of the excise tax referenced herein shall terminate and said excise tax shall not be collected after June 30, 2031.

Section 5. 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 Ordinance, hereby ratified, confirmed and adopted in lieu of any requirement for an additional City permit for the same purpose.

Section 6. 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.

Section 7. This 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 ordinances (the "Prior Ordinances"); provided, however, that those provisions of said Prior Ordinances relating to Definitions; Tax Collector Defined; Classification of Taxpayers; 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 Prior Ordinances regarding Exemptions and Other Exempt Transfers; the provisions of said Prior Ordinances regarding Tax Due When--Returns--Records; the portion of said Prior 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 Ordinance. For purposes of this Ordinance, references in Prior Ordinances, to specific provisions of the Oklahoma Statutes shall be deemed to be references to said statutory provisions, as amended.

Section 8. Amendments. The people of the City of Broken Arrow, Oklahoma, by their approval of this Ordinance 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 Ordinance 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.

Section 9. Provisions Cumulative. The provisions hereof shall be cumulative and in addition to any and all other taxing provisions of City Ordinances.

Section 10. Severability. The provisions of this Ordinance 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.

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PASSED AND APPROVED THIS 6<sup>TH</sup> DAY OF JANUARY, 2026.

(SEAL)

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

CERTIFICATE  
OF  
CITY COUNCIL ACTION

I, the undersigned, hereby certify that I am the duly qualified and acting City Clerk of the City of Broken Arrow, Oklahoma.

I further certify that the City Council of the City of Broken Arrow, Oklahoma, held a Regular Meeting at 6:30 o'clock p.m., on January 6, 2026, after due notice was given in full compliance with the Oklahoma Open Meeting Act.

I further certify that attached hereto is a full and complete copy of Ordinance No. 3904 that was passed and approved by said City Council at said meeting as the same appears in the official records of my office. I further certify that below is listed those Councilmembers present and absent at said meeting; those making and seconding the motion that said Ordinance be passed and approved, and those voting for and against such motion:

PRESENT:

ABSENT:

MOTION MADE BY:

MOTION SECONDED BY:

AYE:

NAY:

WITNESS MY HAND THIS 6<sup>TH</sup> DAY OF JANUARY, 2026.

CITY OF BROKEN ARROW, OKLAHOMA

(SEAL)

By: \_\_\_\_\_  
City Clerk