



## Legislation Details (With Text)

**File #:** ORD-00:1021 **Version:** 1 **Name:** Levy of a sales tax if approved by voters  
**Type:** Ordinance **Status:** Passed  
**File created:** 5/15/2000 **In control:** City Council  
**On agenda:** **Final action:** 5/15/2000  
**Title:** AN ORDINANCE PROVIDING FOR THE LEVY OF A ONE PERCENT SALES AND USE TAX WITHIN THE CITY OF JONESBORO, ARKANSAS; ONE HALF (2) OF ALL PROCEEDS DERIVED FROM THE SALES AND USE TAX WILL BE FOR FINANCING CAPITAL IMPROVEMENTS OF A PUBLIC NATURE AND THE REMAINING ONE HALF (2) WILL BE FOR GENERAL OPERATING PURPOSES; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO. (NOTE: THIS ORDINANCE WAS AMENDED BY ORD-14:022 ON JUNE 3, 2014)

**Sponsors:**

**Indexes:** Election - general/special, Taxes

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
5/15/2000	1	City Council	Passed	Pass
5/1/2000	1	City Council	Held at second reading	Pass
4/17/2000	1	City Council	Held at one reading	Pass

AN ORDINANCE PROVIDING FOR THE LEVY OF A ONE PERCENT SALES AND USE TAX WITHIN THE CITY OF JONESBORO, ARKANSAS; ONE HALF (2) OF ALL PROCEEDS DERIVED FROM THE SALES AND USE TAX WILL BE FOR FINANCING CAPITAL IMPROVEMENTS OF A PUBLIC NATURE AND THE REMAINING ONE HALF (2) WILL BE FOR GENERAL OPERATING PURPOSES; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO. **(NOTE: THIS ORDINANCE WAS AMENDED BY ORD-14:022 ON JUNE 3, 2014)**

WHEREAS, the City Council of the City of Jonesboro, Arkansas (the City) has determined that there is a continuing great need for capital improvements and for immediate improvement of municipal services and for a source of revenue to finance such services; and

WHEREAS, Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the Authorizing Legislation) provides for the levy of a one percent (1%) citywide sales and use tax for the benefit of the City of Jonesboro.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Jonesboro, Arkansas:

SECTION 1: Under the authority of the Authorizing Legislation, there is hereby levied a one percent (1%) tax on the gross receipts from the sale at retail within the City of all items which are subject to the Arkansas Gross Receipts Act of 1941, as amended (A.C.A. 26-52-101, et seq.), and the imposition of an excise (or use) tax on the storage, use, distribution or other consumption within the City of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. 26-53-101, et seq.), at a rate of one percent (1%) of the sale price of the property or, in the case of leases or rentals, of the lease or rental price (collectively, the Sales and Use Tax). The Sales and Use Tax shall be levied and collected only on the first \$2,500 for each

single transaction.

SECTION 2: That one half (2) of all proceeds derived from the Sales and Use Tax will be for financing capital improvements of a public nature. The remaining one half (2) of all proceeds derived from the Sales and Use Tax will be for general operating purposes.

SECTION 3: That all ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4: That this Ordinance shall not take effect until an election is held on the question of levying the Sales and Use Tax at which a majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.

PASSED AND ADOPTED this 15th day of May, 2000.