



## Legislation Details (With Text)

**File #:** ORD-00:1022 **Version:** 1 **Name:** Calling a special election for a sales tax  
**Type:** Ordinance **Status:** Passed  
**File created:** 5/15/2000 **In control:** City Council  
**On agenda:** **Final action:** 5/15/2000  
**Title:** AN ORDINANCE CALLING A SPECIAL ELECTION IN THE CITY OF JONESBORO, ARKANSAS, ON THE QUESTION OF LEVYING A ONE PERCENT SALES AND USE TAX WITHIN THE CITY OF JONESBORO, ARKANSAS; DEFINING THE TERM SINGLE TRANSACTION; PRESCRIBING OTHER MATTERS PERTAINING THERETO; AND DECLARING AN EMERGENCY

**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 CALLING A SPECIAL ELECTION IN THE CITY OF JONESBORO, ARKANSAS, ON THE QUESTION OF LEVYING A ONE PERCENT SALES AND USE TAX WITHIN THE CITY OF JONESBORO, ARKANSAS; DEFINING THE TERM SINGLE TRANSACTION; PRESCRIBING OTHER MATTERS PERTAINING THERETO; AND DECLARING AN EMERGENCY

WHEREAS, the City Council of the City of Jonesboro, Arkansas (the City) has passed on May 15, 2000, Ordinance No. 3221 providing for the levy of a one percent (1%) sales and use tax within the City (the Sales and Use Tax); and

WHEREAS, the Sales and Use Tax shall be levied and collected only on the first \$2,500 for each single transaction; and

WHEREAS, the purpose of this Ordinance is to call a special election on the question of the levy of the Sales and Use Tax, and to define the term single transaction.

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

SECTION 1: That there be, and there is hereby called, a special election to be held on July 18, 2000, at which election there shall be submitted to the electors of the City the question of the levy of the Sales and Use Tax.

SECTION 2: That the question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

Vote on measure by placing an X in the square opposite the measure either for or against:

FOR adoption of a one percent (1%) local 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. The remaining one half (2) of all proceeds derived from the sales and use tax will be for general operating purposes . . . . . [ ]

AGAINST adoption of a one percent (1%) local 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. The remaining one half (2) of all proceeds derived from the sales and use tax will be for general operating purposes . . . . . [ ]

SECTION 3: That the election shall be held and conducted and the vote canvassed and the results declared under the law and in the manner now provided for municipal elections unless otherwise provided in Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the authorizing Legislation) and only qualified voters of the City shall have the right to vote at the election.

SECTION 4: That the results of the election shall be proclaimed by the Mayor, and his Proclamation shall be published one time in a newspaper published in the City and having a general circulation therein, which Proclamation shall advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty days after the date of publication.

SECTION 5: That a copy of this Ordinance shall be given to the Craighead County Board of Election Commissioners so that the necessary election officials and supplies may be provided. A certified copy of this Ordinance shall also be provided to the Commissioner of Revenues of the State of Arkansas as soon as practical.

SECTION 6: That the Mayor and City Clerk, for and on behalf of the City, be, and they are hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided and, if the levy of the Sales and Use Tax is approved by the electors, to cause the Sales and Use Tax to be collected in accordance with the Authorizing Legislation, and to perform all acts of whatever nature necessary to carry out the authority conferred by this Ordinance.

SECTION 7: Single transaction is defined according to the nature of the goods or services purchased as follows:

(A) When two or more devices in which, upon which, or by which any person or property is, or may be transported or drawn, including but not limited to, on-road vehicles, whether required to be licensed or not, off-road vehicles, farm vehicles, airplanes, water vessels, motor vehicles, or non-motorized vehicles, and mobile homes, are sold to a person by a seller, each individual unit, whether part of a fleet sale or not, shall be treated as single transaction for the purposes of the sales and use tax.

(B) The charges for utility services, which are subjects to the sales and use tax and which are furnished on a continuous service basis, whether such services are paid daily, weekly, monthly or annually, for the purposes of the sales and use tax shall be computed daily increments, and each such daily charge increment shall be considered to be a single transaction for the purposes of the sales and use tax.

(C) For sales of building materials and supplies to contractors, builders or other persons, a single transaction, for the purpose of the sales and use tax, shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement on which an aggregate sales (or use) tax figure has been reported and remitted to the State of Arkansas.

(D) When two or more items of major household appliances, commercial appliances, major equipment and machinery are sold, each individual unit shall be treated as single transaction for the purposes of the sales and use tax.

(E) For groceries, drug items, dry goods and other tangible personal property and/or services not otherwise expressly covered in this Section, a single transaction shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales tax figure has been reported and remitted to the State of Arkansas.

SECTION 8: That all ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 9: It is hereby ascertained and declared that there is a great need to establish a stable source of revenue to finance capital improvements of a public nature and general purposes that are vital municipal services in order to promote and protect the health, safety and welfare of the City and its inhabitants. It is, therefore, declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health and safety shall be in force and take effect immediately from and after its passage.

PASSED AND ADOPTED this 15<sup>th</sup> day of May, 2000.