



Legislation Details (With Text)

**File #:** ORD-51:016    **Version:** 1    **Name:** Amend Ordinance 757 concerning occupation taxes  
**Type:** Ordinance    **Status:** Passed  
**File created:** 12/17/1951    **In control:** City Council  
**On agenda:**    **Final action:** 12/17/1951

**Title:** A BILL FOR AN ORDINANCE TO BE ENTITLED AN ORDINANCE TO AMEND SECTION 3; SECTION 6, ITEMS 2, 4, 8, 10, 12, 13, 14, 17, 20, 21, 34, 36, 53, 55, 57, 58, 62, 68, 70, 75, 78, 82, 83, 89, 93, 97, 99, 100, 106, 107, 110, 111, 120, 125, 129, 132, 136, 138, 139 AND 141; AND SECTION 10 OF ORDINANCE NO. 757 (OCCUPATION TAXES); AND FOR OTHER PURPOSES

**Sponsors:**

**Indexes:** Policy - creation/amendment

**Code sections:** Chapter 42 - Licenses, Permits & Misc. Business Regulations

**Attachments:**

Date	Ver.	Action By	Action	Result
12/17/1951	1	City Council	Passed	Pass

A BILL FOR AN ORDINANCE TO BE ENTITLED AN ORDINANCE TO AMEND SECTION 3; SECTION 6, ITEMS 2, 4, 8, 10, 12, 13, 14, 17, 20, 21, 34, 36, 53, 55, 57, 58, 62, 68, 70, 75, 78, 82, 83, 89, 93, 97, 99, 100, 106, 107, 110, 111, 120, 125, 129, 132, 136, 138, 139 AND 141; AND SECTION 10 OF ORDINANCE NO. 757 (OCCUPATION TAXES); AND FOR OTHER PURPOSES  
 BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JONESBORO, ARKANSAS:

SECTION 1. That Section 3 of Ordinance No. 757 of the Ordinances of the City of Jonesboro be and is hereby amended to read as follows:

“Section 3. For the sake of convenience and to avoid repetition under several items, the following schedule of licenses to be charged is hereby created and defined and called “Schedule A” and herein referred to as “Schedule A.”

“Schedule A. The said license fees as fixed by this ordinance under Schedule A shall be respectively levied as follows, to-wit:

Schedule A.

“All businesses, merchants or traders, either wholesale or retail, where merchandise is sold, unless otherwise herein provided for, shall pay an annual license fee and occupation tax of four-tenths of one percent of the average stock of merchandise carried on hand, where the total stock on hand is \$10,000 or less; for all merchandise carried on hand in excess of \$10,000 but less than \$20,000, the said tax shall be three-tenths of one percent for such excess; and for all merchandise carried in excess of \$20,000 the said tax shall be two-tenths of one percent on all stock carried on hand in excess of \$20,000, provided that the annual license fee and occupation tax of any such business shall not be less than \$10.00.”

SECTION 2. That Section 6, Items 2, 4, 8, 10, 12, 13, 14, 17, 20, 21, 34, 36, 53, 55, 57, 58, 62, 68, 70, 75, 78,

82, 83, 89, 93, 97, 99, 100, 106, 107, 110, 111, 120, 125, 129, 132, 136, 138, 139 and 141 of Ordinance No. 757 of the Ordinances of the City of Jonesboro be and are hereby amended to read as follows:

Item No.	License Fee
<b>2. ADVERTISING</b>	
Each person, fir or corporation engaging in the business of installing electric, neon and metal signs	\$25.00
Each person, firm or corporation advertising on the streets or alleys with banners, cartoons or any other means where no vehicle is used (per week)	\$5.00
Each person engaging in the business of procuring advertising to be installed upon buses and taxicabs	\$25.00
Each person, firm or corporation engaged in the business of billboard or poster advertising	\$25.00
Sign painters and sign hangers, each person, firm or corporation so engaging	\$25.00
<b>4. ADDING MACHINE, TYPEWRITER, CASH REGISTER, OFFICE SUPPLY AND MACHINE DEALER</b>	\$35.00
<b>8. ATTORNEY AT LAW, per person</b>	\$25.00
<b>10. AUTOMOBILES</b>	
AUTO REPAIR SHOP, AUTO GARAGE AND REPAIR SHOP, AUTO PAINTING, BATTERY SERVICE, AUTO TOP AND WINDSHIELD REPAIR SHOP	\$25.00
RADIATOR REPAIR	\$25.00
VULCANIZING AND RECAPPING OF TIRES	\$25.00
and when such vulcanizing and tire recapping shops shall also carry a stock of goods, such shops shall also pay a tax upon such stock of goods according to Schedule A.	
AUTO SALES AND SERVICE AGENCY, including the sale of cars and all products of the automobile manufacturer represented by dealers and operation of shop to service, repair and/or store cars, including sales of parts, accessories, tires and second hand cars	\$125.00
SECOND HAND CAR DEALERS	\$75.00
AUTOMOBILE ACCESSORIES AND PARTS. Each person, firm or corporation engaged in the business of selling automobile accessories and related parts and not engaged in the operation of an automobile sales agency, shall pay as provided in Schedule A.	
<b>12. BAKERIES AND PASTRY SHOPS, including all business concerns who sell and distribute bread, cakes and pastries inside the City of Jonesboro, whether the concern manufacturing the bread is located in Jonesboro not, but not including revenue derived from interstate, foreign or U.S. commerce.</b>	
Where 5 or less persons are employed in making and distributing the bread products in Jonesboro	\$25.00
Six to ten persons	\$50.00
Over ten persons	\$100.00
<b>13. Banks \$1.00 per \$1,000.00 of the capital stock.</b>	
<b>14. BARBER SHOPS, 1 or 2 chairs</b>	\$10.00
All chairs above 2, per chair used above first 2	\$2.50
<b>17. BEAUTY SHOP. 1 or 2 license operators</b>	\$10.00

All licensed operators above 2, each operator above first 2	\$2.50
20. BLUE PRINTS or map makers. Each person or firm so engaged	\$10.00
21. CERTIFIED PUBLIC ACCOUNTANTS	\$35.00
AUDITORS	\$25.00
34. CHEMICALS, PENETRATING OIL AND PATENT MEDICINE, shall pay according to Schedule A.	
36. CIVIL ENGINEER OR SURVEYOR, each person, firm or corporation	\$25.00
53. COTTON GIN OPERATOR (per gin stand)	\$25.00
(a) Cotton seed delinter	\$50.00
55. COTTON COMPRESS	\$150.00
57. DANCING TEACHER	\$10.00
58. DANCE HALL where admission is charged	\$100.00
62. ENGRAVERS	\$15.00
68. FLORISTS. Each florist, agent or dealer in flowers	\$50.00
70. FOUNDRY, MACHINE SHOP, BOILER WORKS, PIPE SHOPS, where not connected with a railroad	\$25.00
75. GRAIN ELEVATORS, including RICE MILLING OR PROCESSING	\$150.00
78. LOCKSMITHS and/or GUN REPAIR SHOP and/or KEY MAKERS	\$15.00
82. HOTELS, where 10 rooms or less	\$15.00
10 to 19 rooms	\$25.00
20 to 29 rooms	\$30.00
30 to 39 rooms	\$35.00
40 to 49 rooms	\$50.00
50 to 74 rooms	\$75.00
75 to 99 rooms	\$125.00
100 rooms or over	\$175.00
Boarding houses, lodging houses or other houses kept for the entertainment of transient guests shall be classified as a hotel, including also tourist camps and all such persons operating such places shall file with the City Collector a sworn statement of the number of rooms offered to the public.	
83. ICE CREAM FACTORY. Each person, firm or corporation manufacturing ice cream to sell at wholesale or wholesale and retail	\$100.00
All persons, firms or corporation who retail all ice cream manufactured by them	\$25.00
89. JUNK DEALERS, scrap iron, steel, scrap metals, hides, furs (raw), junk	\$150.00

93. LOAN COMPANIES OR AGENTS	\$50.00
97. LUNCH ROOM 20 stools or chairs	\$15.00
21 to 30 stools or chairs	\$25.00
31 stools or chairs or over	\$35.00
99. MANUFACTURERS	
(a) Shoes	\$150.00
(b) Clothing, wearing apparel or hosiery	\$25.00
100. CHICKEN COOP AND EGG CRATE MANUFACTURERS	\$125.00
106. MOTION PICTURES SHOWS, THEATER OR VAUDEVILLE	
Having a seating capacity of 500 or less	\$125.00
Having a seating capacity of 500 or 1,000	\$175.00
Having a seating capacity of over 1,000	\$225.00
DRIVE-IN THEATERS	\$150.00
107. NEWSPAPERS	\$150.00
110. OILS, WHOLESALE. Each dealer in fuel, lubricating or illuminating oil, gasoline, wholesale	\$175.00
Gasoline filling stations shall pay according to existing ordinance and when such filling stations shall also carry a stock of goods, said stations shall pay a tax upon such stock of goods according to Schedule A.	
111. LIQUIFIED PETROLEUM DEALER	\$150.00
120. POULTRY AND/OR EGGS. Wholesale, where principal business	\$25.00
HATCHERY	\$25.00
125. SHOE REPAIR SHOPS, one person	\$12.50
Two or more persons	\$25.00
129. TIN AND SHEET METAL WORKER OR SHOP. Each person, firm or corporation so engaged, except roofers	\$25.00
132. UNDERTAKERS	\$75.00
136. WELDING COMPANY. Each person, firm or corporation conducting	\$25.00
138. CABINET MAKER OR FURNITURE REPAIR SHOPS, including a manufacturer of truck bodies, one person	\$15.00
Two or more persons	\$25.00
139. RADIO STATION	\$125.00
141. UTILITIES. Shall pay according to existing ordinances and franchises.	

SECTION 3. That Section 10 of Ordinance No. 757 of the Ordinances of the City of Jonesboro be and is hereby amended to read as follows:

“Section 10. All persons, firms or corporations failing or neglecting to pay their license or occupation tax between the first day of January and the 1<sup>st</sup> day of February each year or within 31 days after the license or occupation tax becomes due, shall be subject to a penalty of ten percent (10%) of the amount of the license fee or occupation tax, as well as subject to a fine for having violated the ordinance.”

SECTION 4. Emergency. It is hereby found that additional revenue is urgently needed by the City of Jonesboro, Arkansas, to defray the cost of government, to provide police protection, fire protection and the upkeep of other necessary public services of the City of Jonesboro, Arkansas; that the present income of the City of Jonesboro, Arkansas, from all possible sources is insufficient to meet the reasonable public needs of the City; that the present license and tax burden is not in all particulars fairly distributed among those who pay the same, that the passage of this ordinance immediately is necessary for the protection of the public peace, health and safety; an emergency is therefore hereby declared to exist and this ordinance shall be in full force and effect from and after its passage, adoption and publication as required by law.

PASSED AND ADOPTED this 17<sup>th</sup> day of December, 1951.