



Legislation Text

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AN ORDINANCE PROVIDING FOR THE PAYMENT OF AN ANNUAL OCCUPATION TAX BY PERSONS, FIRMS OR CORPORATIONS ENGAGING IN OR CARRYING ON CERTAIN NAMED BUSINESSES, OCCUPATIONS, VOCATIONS, PROFESSIONS, OR CALLINGS WITHIN THE CORPORATE LIMITS OF THE CITY OF JONESBORO, ARKANSAS: FIXING THE AMOUNT OF SUCH TAXES: FIXING THE TERMS AT WHICH SUCH TAXES ARE DUE AND PAYABLE AND THE MANNER OF COLLECTING THE SAME: PROVIDING THAT NO PERSON, FIRM OR CORPORATION MAY ENGAGE IN OR CARRY ON ANY OF THE NAMED BUSINESSES, OCCUPATIONS, VOCATIONS, PROFESSIONS OR CALLINGS SO TAXED, WITHOUT FIRST PAYING THE PRESCRIBED TAX THEREFOR TO THE CITY COLLECTOR AND OBTAINING A CITY LICENSE THEREFOR SHOWING THE PAYMENT OF SAID TAX: PROVIDING PENALTIES FOR THE VIOLATION OF THE THIS ORDINANCE AND FOR FAILING TO PAY SAID TAX, AND FOR ENGAGING IN SAID OCCUPATIONS WITHOUT PAYING SAID ANNUAL TAX: FOR THE PURPOSE OF RAISING NEEDED REVENUE TO DEFRAID THE COST OF GOVERNMENT OF THE CITY OF JONESBORO, ARKANSAS: AND FOR OTHER PURPOSES **(NOTE: THIS ORDINANCE WAS AMENDED BY ORD-49:008 ON APRIL 4, 1949; ORD-50:003 ON MARCH 6, 1950; ORD-50:014 ON DECEMBER 18, 1950; ORD-51:016 ON DECEMBER 17, 1951; ORD-52:007 ON DECEMBER 15, 1952; ORD-56:2027 ON MARCH 5, 1956; ORD-60:2909 ON JANUARY 18, 1960)**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JONESBORO, ARKANSAS:

Section 1. That it shall be unlawful for any person, firm or corporation in the City of Jonesboro, Arkansas, to engage in or carry on any of the following businesses, occupations, vocations, professions, trades or callings without first having obtained and paid the license therefore from the City Collector, the amount of which licenses are hereby fixed by this ordinance.

Section 2. That the word “stock” used in this ordinance shall include not only goods, wares and merchandise, but all other articles and things carried for sale or distribution by any person, firm or corporation.

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 BUY 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 CARRIED ON HAND IS \$10,000 OR LESS; FOR ALL MERCHANDISE CARRIED ON HAND IN EXCESS OF

\$10,000, THE ANNUAL LICENSE FEE AND OCCUPATION TAX SHALL BE FOR SUCH EXCESS, ONE OTENTH OF ONE PER CENT OF THE AVERAGE STOCK OF MERCHANDISE CARRIED ON HAND IN EXCESS OF \$10,000.

Section 4. As a basis for computing the occupation tax or license fee under the foregoing schedule, each person, firm or corporation applying for such license shall furnish to the City Collector of the City of Jonesboro, Arkansas, a written sworn statement of the volume of such goods o stock and such further proof as the City Collector shall demand to show the actual amount of capital invested, value of goods or stock, and the said City Collector shall not be required to receipt for any money until such proofs are furnished.

Section 5. The written sworn statement of estimate so furnished as directed in the preceding section shall be used as the basis of computing the amount of occupation tax or license fee due from each applicant as required by "Schedule A" hereof. Such sworn statements and all information furnished to the City Collector for the computation of such tax shall be kept strictly confidential and not revealed except to city officials in their official capacity, and not used against applicant in any other connection.

Section 6. The occupation tax to be paid as provided by this ordinance in order to obtain the license to carry on or engage in the businesses, occupations, vocations, professions, or callings hereinafter named are hereby established, defined and fixed under several items as follows, to-wit:

ABSTRACTS OF TITLE, including the privilege of practicing law. Each person, firm or corporation engaging in the business of making abstracts of title, including the privilege of the head member of the firm to practice law \$50.00

ADVERTISING.

Each person, firm 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 \$5.00/week

Each person engaging in the business of procuring advertisements to be installed upon busses and taxicabs....\$25.00

Each person, firm or corporation engaged in the business of bill board or poster

Advertising \$25.00

Each sign painter and sign hanger \$25.00

ARCHITECTS (who are licensed) \$50.00

ADDING MACHINE, TYPEWRITER, CASH REGISTER, OFFICE SUPPLY AND MACHINE DEALER....\$35.00

AMUSEMENT GAME OPERATOR, as provided by existing City Ordinance \$35.00

ARTIFICIAL LIMBS. Each person, firm or corporation engaging in the business of manufacturing, distributing or selling of artificial limbs or plastic bones....\$10.00

ASPHALT MANUFACTURER \$100.00

ATTORNEY AT LAW, per person \$25.00

AUCTIONEER, as provided by existing City ordinance \$25.00

**AUTOMOBILES:**

AUTO REPAIR SHOP, AUTO GARAGE AND REPAIR SHOP, VULCANIZING AND RECAPPING OF TIRES, AUTO PAINTING, BATTERY SERVICE AND RADIATOR REPAIR, AUTO TOP AND WINDSHIELD REPAIR SHOP 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 sale of parts, accessories, tires and second hand cars \$75.00

SECOND HAND CAR DEALERS 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"

AWNING AND TENT MANUFACTURER \$10.00

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 or not, but not including revenue derived from interstate, foreign or US Commerce....\$25.00

Where 5 or less persons are employed in making and distributed the bread products in Jonesboro \$40.00

Six to ten persons Over ten persons \$75.00

**BANKS**

\$1.00 per \$1,000.00 of the capital stock and surplus and undivided profits of said Bank

BARBER SHOPS for each chair \$2.00

BASKET FACTORY OR VENEERING \$100.00

BATH HOUSES. Turkish, electric baths \$20.00

BEAUTY SHOP. Per licensed operator \$2.00

BICYCLE DEALERS. New or used \$25.00

BLACKSMITH SHOP \$15.00

BLUE PRINTS, or map makers. Each person or firm so engaged \$5.00

ACCOUNTANTS AND AUDITORS \$25.00

**BOTTLERS**

Having a capacity of 1,000 cases or less than 1,000 per day \$50.00

Having a capacity of over 1,000 and less than 2,000 cases per day \$75.00

Having a capacity of over 2,000 cases per day \$100.00

Agents and distributors for any bottling plants of the kind set out above located outside of the City of Jonesboro, engaged in selling and distributing at wholesale the above beverages provided that where such

agents and distributors of bottling plants located outside of the city shall deliver in the City of Jonesboro an amount equal to the capacity set out above, then such agent and distributor shall pay the license fee as provided for the capacity set out above.....\$50.00

BRICK YARD, OR DEALERS IN BRICKS, exclusively \$100.00

**BROKERS**

A broker under the provisions of this Ordinance shall be considered as any person who shall bargain for, buy or sell and goods, wares, merchandise or any other valuable thing for any other person and shall receive therefore a salary or commission or share of any profits made on the transaction or any other thing of value. Or any person who carries stock or handles consignments of goods, wares or merchandise as agent for another person, firm or corporation. Applications for license as broker must be made to the City Collector and each applicant therefore shall show the names of the firm as well as the names of each person composing the firm and who will expect to operate under the license granted and in no event shall any person be permitted to operate under a license so issued except the regular employees of such firms. Each person, firm or corporation acting as a broker shall obtain from the City Collector a license for which he shall pay as follows:

Grain broker	\$25.00
Cotton seed broker	\$25.00
Cotton merchandise broker	\$25.00
Lumber broker	\$25.00
All others engaged in brokerage business and not otherwise provided for	\$25.00

BUILDING AND LOAN ASSOCIATIONS \$50.00

BUSINESS COLLEGE \$10.00

**BUS LINES**

For bus lines engaged in intrastate commerce operating in and out of the City provided that no tax shall be levied on interstate commerce....\$100.00/line

For bus lines confining their operation to the city limits of Jonesboro and not beyond ten miles from the city limits of Jonesboro....\$75.00/bus operating

CANDY FACTORY OR PLACES MAKING CANDY FOR SALE \$10.00

CANDY STORES OR JOBBERS \$25.00

CARPET, RUG OR MATTRESS CLEANING, RENOVATING AND MANUFACTURING \$10.00

CASH REGISTERS. General agent, dealer or solicitor maintaining office or manufacturers branch....\$25.00

CATALOG HOUSES. All persons, firms or corporations selling by catalog and storing in and distributing good from the City of Jonesboro, Ark.....\$100.00

CEMENT BLOCKS OR CEMENT BUILDING MATERIAL MANUFACTURER \$25.00

CHEMICALS, PENETRATING OIL AND PATENT MEDICINE \$10.00

CHIROPODIST \$10.00/week, \$25.00/annum

CIVIL ENGINEER OR SURVEYOR \$10.00

CLAIM AGENTS AND INSURANCE ADJUSTING AGENCIES. All persons, firms, corporations or individuals advertising as adjustors of personal injury claims or insurance claims, or property damage claims \$50.00

CLEANERS AND PRESSERS, Including HAT CLEANERS AND BLOCKERS \$25.00

Hat cleaner, exclusive \$10.00

CLOTHING STORES. Shall pay according to "Schedule A"

SECOND HAND CLOTHING DEALERS \$25.00

COAL AND/OR COKE YARD \$25.00

COFFEE AND/OR TEA PEDDLERS \$50.00

COFFIN MANUFACTURERS \$25.00

COLD STORAGE, PUBLIC, FROZEN LOCKER PLANTS \$50.00

COLLECTING AGENCY \$20.00

COMMISSION MERCHANT. Each commission merchant or agent carrying stock or handling consignments of goods, wares and merchandise shipping to each agent or dealer from places or points outside or with the State \$25.00

CONCRETE.

Each factory or plant manufacturing concrete, or concrete pipe or culverts \$25.00

Ready-mix concrete operator \$25.00

Concrete contractors \$10.00

CONFECTIONERY. Where principal stock in trade is bread, cake, pies, candy, tobacco, etc \$25.00

Confectionery operating cold drink only \$15.00

CONFECTIONERY DISTRIBUTORS, WHOLESALE. Each manufacturer or agent maintaining a distributing depot, warehouse or place of business, selling to merchants from stock and making deliveries in the City of Jonesboro, Arkansas \$25.00

CREDIT BUREAU \$20.00

CONTRACTORS

A contractor under the provisions of this Ordinance shall be termed any person, firm or corporation who shall contract or engage to perform any certain service or labor.

General building contractor	\$50.00
Street pavers or sewer builder contractors	\$100.00
Steam heat contractor	\$50.00
House building contractor	\$50.00
House moving or wrecking contractor	\$25.00
Paper hanger, decorators, painter, plasterer, contractor	\$25.00
Stone or brick mason contractor	\$25.00
Plumbing, gas or steam fitting contractor	\$50.00
All other contractors not provided for in above schedule	\$50.00
COTTON BUYERS, AGENTS OR BROKERS	\$25.00
COTTON GIN OPERATOR	\$25.00/gin stand
Cotton seed delinter	\$25.00
COTTON SEED OIL MILL OR PROCESSING PLANT	\$100.00
COTTON COMPRESS	\$100.00
CYLINDER BORING	\$12.50
DANCING TEACHER	\$5.00
DANCE HALL where admission is charged	\$2.50/day
DENTISTS	\$25.00
DIRECTORIES. Each person or firm compiling or offering for sale	\$25.00
DRUG STORES OR APOTHECARIES. See "Schedule A".	
ENGRAVERS	\$10.00
EXPRESS COMPANIES. Each person, firm or corporation doing business as an express company commercially engaged in the City and receiving and sending packages to and from the City to and from any point in the State, not including revenue derived from interstate, foreign or United State Commerce ....\$100.00	
FEED MILLS - MANUFACTURERS OR PROCESSORS of dairy feeds, cattle feeds, chicken feeds, tock feeds, horse and mule feeds, or similar products....\$50.00	
FEED STORES, INCLUDING FEED DISTRIBUTOR, wholesale or retail, shall pay a tax according to "Schedule A".	
FISH PEDDLER	\$35.00
FISH MARKET	\$25.00
FLORISTS. Each florist, agent or dealer in flowers	\$35.00

FOOD AND HOT TAMALE PEDDLER \$25.00

FOUNDRY, MACHINE SHOP, BOILER WORKS, PIPE SHOPS, RADIATOR SHOPS, where not connected with a railroad....\$25.00

FRUIT AND VEGETABLE BROKERS OR DEALERS \$25.00

FRUIT AND VEGETABLE STANDS, where fruit and vegetables are the principal stock in trade, and where paying no license tax under Item 71....\$15.00

FURNITURE STORES. Shall pay according to "Schedule A"

FURNITURE STORAGE. Each person, firm or corporation conducting or engaged in the business of packing or storing furniture or household goods of any nature for the general public for a consideration, where no other warehouse license is paid....\$25.00

GRAIN ELEVATORS, including rice milling and processing \$100.00

GRIST MILL \$10.00

GROCERY STORES. Shall pay the license and tax as provided in "Schedule A".

LOCKSMITH AND/OR GUN SHOP \$10.00

HANDLE FACTORY. Each person, firm or corporation conducting same \$100.00

HARDWARE STORES. Shall pay a license tax according to "Schedule A"

HORSE, MULE, CATTLE, HOG OR LIVESTOCK TRADER \$25.00

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 \$100.00

100 rooms or more \$150.00

Boarding houses, lodging houses, or other houses kept for 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.

ICE CREAM FACTORY. Each person, firm or corporation manufacturing ice cream to sell at retail or wholesale....\$100.00

ICE DEALERS AND/OR MANUFACTURERS (a) Where frozen food or cold storage lock is operated in

connection with ice dealer....\$75.00

INSTALLMENT GOODS SELLER. Each person, firm or corporation doing business on the installment plan, and not otherwise provided for in this Ordinance....\$25.00

INSURANCE AGENCIES.

All insurance agencies or companies except fraternal \$25.00  
where loan agency is operated in connection with insurance agency \$50.00

JEWELRY STORE AND DEALER. Shall pay according to "Schedule A".

JOB PRINTING.

Less than 3 men employed \$25.00  
Over 3 men employed \$50.00

JUNK DEALERS, scrap iron, steel, scrap metals, hides, furs (raw) junk \$100.00

LANDSCAPE GARDNERS, not paying a florist's license \$25.00

LAUNDRY \$50.00

LAUNDRY, SELF SERVICE, places where washing machines are kept to be used by the general public "laundryettes", or whatever called, including wet wash \$15.00

LOAN COMPANIES OR AGENTS \$25.00

LUMBER MANUFACTURERS \$100.00

LUMBER YARD. Shall pay according to "Schedule A", providing that in no event the amount of tax shall be less than \$100.00

LUNCH WAGON on street \$12.50

LUNCH ROOM

Up to 20 stools \$15.00  
Over 20 stools \$25.00

MACHINERY DEALER OR AGENT, AGRICULTURAL MACHINERY, MACHINERY GENERALLY....\$100.00

MANUFACTURERS

Shoes \$100.00  
Clothing, wearing apparel or hosiery \$25.00

CHICKEN COOP AND EGG CRATE MANUFACTURER \$100.00

MARBLE. Each dealer in marble articles, grave stones, and similar methods...\$25.00



MEAT MARKET	\$25.00
MERCHANT TAILOR, without stock or AGENT	\$10.00
MESSENGER SERVICE AND PACKAGE DELIVERY	\$10.00
MISCELLANEOUS OCCUPATION. Itinerant and transient vendors, peddlers, or other transients in any business not otherwise licensed....\$10/week, \$30/mth	
MOTION PICTURE SHOWS, THEATER OR VAUDEVILLE.	
Having a seating capacity of 500 or less	\$100.00
Having a seating capacity of 500 to 1,000	\$150.00
Having a seating capacity of over 1,000	\$200.00
NEWSPAPERS	\$100.00
OCCULIST (OR EAR, NOSE OR THROAT PHYSICIAN)	\$50.00
OPTOMETRIST	\$25.00
OILS, WHOLESAGE. Each dealer in fuel, lubricating or illuminating oil, gasoline, wholesale	\$150.00
BUTANE GAS DEALER	\$100.00
PACKING HOUSES. Selling salted or smoked meats, green products, including pork, fresh beef, mutton, sausage and meat products....\$100.00	
PACKING HOUSE PRODUCTS. Dealers, agents or brokers of meat products at wholesale, not licensed as a packing house company....\$100.00	
PEDDLING, not otherwise covered	\$25.00
PEDDLING HOT TAMALES	\$10.00
PHYSICIANS. Each physician, surgeon, osteopath, chiropractor, who practice their profession	\$50.00
PHOTOGRAPHER OR OTHER PHOTO SHOPS, OR DEALER IN PHOTO SUPPLIES	\$25.00
PIANO TUNER, where not employed by or connected with licensed music instrument store	\$10.00
PLUMBER. Master plumbers operating a plumbing business or shop	\$50.00
POULTRY AND/OR EGGS. Wholesale, where principal business	\$25.00

PUBLIC VENDOR. Each person selling from stands on the streets, alleys or public grounds and not otherwise provided for....\$25.00

RADIOS. Each dealer, including operator of a radio repair shop \$25.00

REAL ESTATE. Each person, firm or corporation engaged in buying, selling, caring for or renting real estate....\$25.00

REPAIR SHOP. Each repair shop, not otherwise licensed \$10.00

SHOE REPAIRING \$12.50

SKATING RINKS \$100.00

STAVE MILL AND SAW MILL \$50.00

TELEGRAPH COMPANIES. Each person, firm or corporation commercially in business in this City in sending messages from the City to any other part of the State or from any part of the State to the City (it is not the purpose hereof to tax interstate or foreign or any United States business) \$10.00

TIN AND SHEET METAL WORKER OR SHOP. Each person, firm or corporation so engaged, except roofers....\$10.00

TOWEL SUPPLY, renting and cleaning towels \$10.00

TRANSFER COMPANIES. Any person for firm engaged in the business of moving household goods, etc. or hauling merchandise or materials, including storage and warehousing...\$50.00

UNDERTAKERS \$100.00

UPHOLSTERERS \$15.00

VETERINARIANS \$25.00

WATERMELONS. When sold from car, for each railroad car offered for sale...\$15.00

WELDING COMPANY. Each person, firm or corporation conducting \$10.00

WOOD YARD OR WOOD DEALER \$25.00

CABINET MAKER OR FURNITURE REPAIR SHOPS, including a manufacturer of truck bodies....\$15.00

RADIO STATION \$100.00

TRUCK FREIGHT LINES engaged in intrastate commerce operating in and out of the City, provided that no tax shall be levied on interstate commerce \$100.00/line

UTILITIES

Each person, firm or corporation engaged in the business of selling, distributing and supplying natural gas for residential or business consumption in the City of Jonesboro, Arkansas...	\$1,000.00
Each person, firm or corporation commercially in the business in this City in operating telephone service within the City of Jonesboro or to any part of the State from the City of Jonesboro, but it is not the purpose hereof to tax interstate or foreign commerce	\$2,000.00
Any person, firm or corporation engaged in any occupation, vocation, profession, business or calling not specifically mentioned above nor covered by prior ordinances, shall be required to pay an annual license fee	\$25.00
GRAVEL CRUSHING PLANT and GRAVEL SCREENING PLANT	\$250.00
CROP PRODUCTION ROOM AGENCY	\$100.00
COOPERATIVE UTILITY	\$50.00
ANTIQUA, NOVELTY AND GIFT SHOP	\$10.00
TRUSS MANUFACTURER OR DISTRIBUTOR	\$25.00

Section 7. All annual licenses prescribed and annual occupation taxes provided for herein shall be due and payable on the first day of January of each year, and shall be paid to the City Collector and the City Collector shall issue a receipt for the proper amount of money received, and shall issue the proper license therefore upon the payment of such sum of money and such license shall be good and valid for the year so paid; provided that any business, occupation, vocation, profession or calling begun in the City of Jonesboro on or after July 1 of any year shall only be charged one-half of the annual license fee for that year.

Section 8. Each license shall be posted in a conspicuous place where such business or occupation is carried on and the holder of such license shall upon demand show the same to the City Collector or any police officer.

Section 9. It shall be unlawful for any person, firm or corporation, whether as principal or agent, to commence, engage in or carry on in the City of Jonesboro, Arkansas, any of the businesses, occupations, vocations, professions or callings named, without first procuring a license therefore, and the commencing, engaging in or carrying on any such business without first having procured a license from said City to do so, shall constitute a separate violation of this Ordinance, for each and every day that said business is so conducted.

Section 10. All persons, firms or corporations failing or neglecting or refusing to pay their license or occupation tax between the first day of January and the 20<sup>th</sup> day of January of each year or within 20 days after the license or occupation tax becomes due, shall be subject to a penalty of twenty percent (20%) of the amount of the license fee or occupation tax, as well as subject to a fine for having violated the Ordinance.

Section 11. Any person, firm or corporation who shall violate any part of this Ordinance, in addition to the penalty provided in Section 10 hereof, shall be deemed guilty of a misdemeanor and upon conviction thereof, shall be fined in any sum not more than 150 of the amount of the license fee or occupation tax due by the offender, and each and every day shall constitute a separate offense, and the offending party, in addition shall be required to take out and pay for a license as required by the provisions of this Ordinance.

Section 12. Should any section or provision of this Ordinance be for any reason held void, it shall not affect the validity of any other section or provision hereof, which is not itself void or invalid, but all section are declared to be severable.

Section 13. It shall be unlawful to willfully and knowingly make any false statement in the application for license hereunder for the purpose of defrauding the City of its just tax or license fee.

Section 14. No provision of this Ordinance shall be so construed as to tax interstate commerce or any United State government business, or foreign commerce.

Section 15. The amount of any license imposed by this Ordinance shall be deemed as a debt due the City of Jonesboro, Arkansas, and in addition to the penal remedies and punishments herein prescribed, any person, firm or corporation commencing, engaging in or carrying on any trade, business, occupation, vocation, calling or profession without first having obtained a license from said City to do so, shall be liable to an action in the name of the City in any court of competent jurisdiction for the amount of license by this Ordinance imposed on such trade, business, occupation, vocation, calling or profession.

Section 16. It is hereby declared that this ordinance is not intended to repeal other licenses or taxes prescribed by previous ordinances, except in so far as they are in conflict herewith; and that this ordinance is intended to be cumulative to and in addition to all other revenue ordinance and licensing ordinances of the City of Jonesboro, Arkansas, which can stand with it, provided further, that where a license fee is imposed by a prior ordinance upon any person, firm or corporation as a prerequisite to engaging in any business, occupation, vocation, profession, trade or calling, and an occupation tax is imposed on such business, occupation, vocation, trade or calling by this ordinance as above set out, then the payment of the license fee or occupation tax prescribed by this ordinance as above set out shall be taken by the City Collector; in the place of any form of license fee or tax prescribed by said prior ordinance, but all regulations of any business, occupation, vocation, trade or calling in such former ordinances shall remain in full force and effect and are not intended to be hereby repealed; provided further that licenses, or taxes on businesses, occupations, vocations, professions, trades or callings, imposed by former ordinance and not mentioned herein, are not intended to be repealed, and shall remain in full force and effect.

Section 17. Where any person, firm or corporation engaged in any business which includes separate kinds of business which might be required to pay an occupation tax under this Ordinance, and the business is operated under one roof as a single line of business, the operator of such business shall be required to pay the highest license fee or occupation tax of said separate business, provided, however, where two or more separate and distinct businesses are operated under the same roof, each business shall be required to pay a license fee and occupation tax as provided herein, except where it is specifically provided herein that certain kinds of businesses or calling shall include more than one calling or business.

Section 18. 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 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 28<sup>th</sup> day of July, 1947.