



Legislation Text

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File #: ORD-21:048, Version: 2

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AN ORDINANCE AMENDING CHAPTER 62 OF THE JONESBORO CODE OF ORDINANCES LEVYING A FOUR PERCENT (4%) GROSS RECEIPT TAX ON THE RENTING, LEASING, OR OTHERWISE FURNISHING OF HOTEL AND MOTEL ACCOMMODATIONS

WHEREAS, Arkansas Code **26-75-602 (b)** outlines that the City of Jonesboro meets the necessary qualifications to levy a 4% hotel and motel tax. “Any city of the first class in which is located a city park of one thousand (1,000) acres or more in a like manner may levy an additional tax of one percent (1%) upon the gross receipts or gross proceeds identified in subsection (c) of this section. Revenues collected from this additional tax shall be used by the city parks and recreation department for the promotion and development of city parks and recreation areas”; and

WHEREAS, the Advertising and Promotion Commission voted unanimously to request an increase in the current Hotel-Motel tax from three percent (3%) to four percent (4%); and

WHEREAS, this tax is paid by those who visit our community and will have little to no effect on the Citizens of Jonesboro.

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

Section 1. Section 62-41 entitled Gross receipt tax is hereby amended to read as follows:

From and after the passage and approval of this section, a tax in the sum of four percent (4%) shall be levied upon the gross proceeds from the renting, leasing, or otherwise furnishing of hotel and motel accommodations or short-term residential business rentals for profit within the corporate limits of the City of Jonesboro, Arkansas. The tax herein levied shall be paid by the persons, firms, or corporations liable therefore, and shall be collected by the city advertising and promotion commission in the same manner and at the same time as the gross receipts tax levied by act 386 of 1941, as amended. All the provisions of Act 386 of 1941, as amended, and the rules, regulations, and forms promulgated and prescribed by the commissioner of revenues pursuant to said Act shall, so far as practicable, be applied with respect to the enforcement and collection of the tax levied pursuant to this section.

PASSED AND APPROVED THIS 7TH DAY OF DECEMBER 2021.