



## Legislation Text

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**File #:** RES-74:15, **Version:** 1

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A RESOLUTION LEVYING A MUNICIPAL MOTOR VEHICLE TAX FOR THE YEAR 1975 UNDER AUTHORITY OF ACT 446 OF 1965 AS AMENDED; PROVIDING FOR THE PROCEDURE FOR THE COLLECTION OF SUCH TAX; AND FOR OTHER PURPOSES

BE IT RESOLVED by the City Council of the City of Jonesboro, Arkansas:

SECTION 1: A municipal Motor Vehicle Tax is hereby levied for the year 1975 upon the owners of all motor vehicles within the corporate limits of the City of Jonesboro, Arkansas, for the privilege of using and operating said motor vehicles upon the public roads, streets, and other public ways of the City.

Provided further, that the tax shall become effective only in the event that the Craighead County Quorum Court by the time of the adjournment of its regular annual session for the year 1974 fails to levy a vehicle tax upon owners residing within the City of Jonesboro; and provided further, that in the event that the Quorum Court does levy a vehicle tax effective for the year 1975 upon residents of this City, and such levy is subsequently approved by the County Electors, but does not levy the full amount of the authorized tax, then in that event, the tax levied hereunder shall be the difference between the amount so levied by the County Quorum Court and the maximum tax per vehicle as provided in Section 2 hereof.

SECTION 2: The amount of such tax of such motor vehicles shall be as follows:

For all motor vehicles with four (4) or more wheels (including but not limited to automobiles, busses, trucks, taxicabs, ambulances, etc.) \$5.00 per year.

For all motor vehicles with three (3) or less wheels (including but not limited to motorcycles, motor scooters, motor bikes, etc.) \$2.00 per year.

SECTION 3: The vehicle tax shall be due and payable, without penalty, during the month of January, 1975. Penalty for delinquent payment of the tax shall be One Dollar (\$1.00) per vehicle per month for each month's delinquency; and any owner of any such vehicle, delinquent in the payment of the vehicle tax for more than five (5) months, who thereafter shall use and operate any such vehicle upon the public roads, streets and other public ways within this municipality or who shall knowingly permit the same to be so used or operated by another, shall be guilty of a misdemeanor and, upon conviction, shall be fined any sum not less than \$25.00 and not more than \$50.00 for each violation; and the fine so assessed shall be in addition to the aforementioned tax and penalty.

SECTION 4: The owner of any such vehicle, first acquired or first used in this municipality after July 1 shall be required to pay only one-half of the annual rate of the vehicle tax for the remainder of the calendar year, and such tax may be paid without penalty, during the 30 day period next following the date of such first acquisition of first use. Provided that no such tax shall be required of the owner if the vehicle tax (under Act 446 of 1965 as amended) for 1975 has been paid by a former owner, in any county or municipality in the state.

SECTION 5: The owner of a vehicle having paid the vehicular tax in any county or municipality in this state

(under Act 446 of 1965 as amended) for the year 1975, shall not be required to pay the vehicle tax for the use of the same vehicle in this municipality for the year 1975.

SECTION 6: Where a party has purchased a windshield sticker for a vehicle and said vehicle is subsequently sold and another vehicle purchased, said party may purchase another sticker for \$1.00.

SECTION 7: The City Collector is hereby designated as the Collector of this tax. Consecutively numbered receipts, printed in duplicate, shall be used by the Collector in acknowledging payment of the tax. Each receipt shall have printed on it the name of the municipality, the name of the tax, the year of the tax and space indicating the name and address of the taxpayer, the date of payment, the amount of tax, the amount of penalty, and the total amount collected, the make and year model of the vehicle, the state motor vehicle license number for the year 1975, and the space for the signature of the Collector.

At the time of issuing his receipt, the Collector shall also deliver to the taxpayer a windshield sticker, a metal tax or other type of identification to be attached to the vehicle by the owner. A separate receipt shall be issued for each vehicle, the original of which shall be given to the taxpayer at the time of payment of the tax. The duplicate receipt shall be retained by the Collector for accounting and auditing purposes.

SECTION 8: For the purpose of segregating and keeping apart the revenues derived from the vehicle tax from the other revenues of the municipality, there shall be established a separate account styled "Jonesboro Municipality Vehicle Tax Account" in a bank that is an authorized depository of the municipal funds and all revenues derived from the tax shall be deposited in said separate account. Withdrawals shall be made from said separate account only for the purpose of paying the cost of duplicate receipts, windshield stickers or other types of identification to be attached to vehicles as required hereunder, payment of the Collector's commission, if any, and thereafter transmitted to the Treasurer of this municipality. The Treasurer shall credit such funds received by him from the Vehicle Tax Account to the Street & Parks fund and there to be used for purpose set forth by Act 446 of 1965 and amendments thereto.

PASSED and ADOPTED this 5<sup>th</sup> day of August, 1974.