



Legislation Text

File #: ORD-83:1795, **Version:** 1

AN ORDINANCE PROVIDING FOR THE LEVY OF A LOCAL SALES AND USE TAX AT THE RATE OF ONE PERCENT (1%) ON RECEIPTS FROM RETAIL SALES WITHIN THE CITY OF JONESBORO, ARKANSAS: PROVIDING FOR A SPECIAL ELECTION ON JULY 26, 1983: PROVIDING THE EMERGENCY CLAUSE AND FOR OTHER PURPOSES

WHEREAS, there is a great need for immediate improvement of Municipal services and a stable source of revenue to finances such a vital local government services, and

WHEREAS, Act 25 of 1st Extraordinary Session of 1981, as amended by Acts 726 and 802 of 1983, provides for the local option of adoption of a city-wide sales and use tax.

NOW, THEREFORE, be it ordained by the City Council of the City of Jonesboro, Arkansas:

Section 1: LEVY OF SALES AND USE TAX. As authorized by Act 25 of 1st Extra-ordinary Session of 1981, as amended by Acts 726 and 802 of 1983, there is hereby levied a sales and use tax at the rate of one percent (1%) on the receipts from the sale at retain within the City of Jonesboro, Arkansas, on all such items which are subject to taxation under the Arkansas Gross Receipts Tax Act, Act 386 of 1941 of the Acts of Arkansas, as amended, subject to a maximum of \$25.00 for a single transaction.

Section 2: SPECIAL ELECTION. Said question of the levy of a sales and use tax as provided in Section 1 hereof shall be submitted to a vote of the citizens of Jonesboro, Arkansas by special election to be held on July 26, 1983.

Section 3: EMERGENCY CLAUSE. That the City Council for the City of Jonesboro, Arkansas, has determined that there is a great need to establish a stable source of revenue to finance vital municipal services, and this Ordinance being necessary for the health, safety and welfare of the Citizens of Jonesboro, Arkansas, shall become law immediately upon its passage, approval and publication.

PASSED and APPROVED this 20th day of June, 1983.