



Legislation Text

File #: ORD-97:317, **Version:** 1

AN ORDINANCE LEVYING A TAX UPON THE GROSS RECEIPTS OF RESTAURANTS, CAFES, CAFETERIAS, DELICATESSENS, DRIVE-IN RESTAURANTS, CARRY-OUT RESTAURANTS, CONCESSION STANDS, CONVENIENCE STORES, GROCERY STORE-RESTAURANTS, CATERING AND SIMILAR BUSINESSES IN THE CITY; PRESCRIBING THE PROCEDURE FROM THE COLLECTION AND ENFORCEMENT OF THE TAX; PRESCRIBING THE PURPOSES FOR WHICH REVENUES DERIVED FROM COLLECTION OF THE TAX MAY BE USED AND PRESCRIBING OTHER MATTERS PERTAINING THERETO;

WHEREAS, the City of Jonesboro, Arkansas has many benefits to offer visitors to the City and is presently not taking full advantage of its resources for the attraction of visitors and residents, particularly in the area of public parks.

WHEREAS, the development of such resources would result in many economic and other benefits to the City and its inhabitants; and

WHEREAS, this City does not have funds available but the General Assembly of the State of Arkansas has Adopted Act. No. 185 of 1965 (Act No. 185) as amended by Act No. 123 of 1969 (Act No. 123), providing a means by which the City can obtain the needed funds;

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

SECTION 1: There is hereby levied, effective on this date, July 2, 1997, a tax of one per cent (the tax) upon the gross receipts of restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, catering, concession stands, convenience stores, grocery store-restaurants and similar businesses engaged in the business of selling prepared food and beverages for consumption on and off the premises of such establishment in the city.

(A) The tax shall be collected from the purchaser or user of the food and beverage by the person, firm, corporation, association, trust or estate (or other entity of whatever nature) selling such food and beverage. The taxpayer shall remit to the City on the fifteenth day of each month all collections of the tax for the preceding month, accompanied by reports on forms to be provided by the advertising and promotion commission of the City of Jonesboro.

(B) As provided in Act No. 185, the provisions of Act. No. 386 of 1941, as amended, together with the rules and regulations thereunder, shall, so far as practicable, apply to the administration, collection, assessment and enforcement of the tax.

SECTION 2: There is hereby created the City Advertising and Promotion fund, to which fund there shall be credited all collections of the tax.

SECTION 3: The City Advertising and Promotion fund shall be used, in the manner determined by the City Advertising and Promotion Commission, exclusively for the advertisement and promotion of the City and its

environs and/or for the construction, maintenance, repair and operation of public parks, including the pledge of revenues therein to the payment of bonds issued under Act. No. 185, as amended by Act No. 123.

SECTION 4: All Ordinances and Resolutions, and parts thereof, in conflict, in whole or in part, with any of the provisions of this Ordinance are hereby repealed to the extent of such conflict.

SECTION 5: The provisions of this Ordinance are hereby declared to be severable. If any provision shall be held to be invalid or to be inapplicable to any persons or circumstances, such invalidity of inapplicability shall not affect the remainder of the provisions of this Ordinance.

SECTION 6: It has been found, and it is hereby declared, that the City badly needs additional revenues for the advertising and promotion of the City and for the development of public parks; that this ordinance and the tax levied by it are the only reasonable means available for the alleviation of these needs; and that the advertisement and promotion of the City and the development of public parks are essential to the continued development of the City and to the welfare of the inhabitants thereof. This Ordinance, therefore, being necessary for the preservation of the public peace, health and safety, shall be in effect 30 days from and after its passage and approval.

PASSED AND APPROVED this the 2nd day of June, 1997.