

## City of Jonesboro

300 S. Church Street Jonesboro, AR 72401

## **Legislation Text**

File #: ORD-50:014, Version: 1

A BILL FOR AN ORDINANCE TO BE ENTITLED: AN ORDINANCE TO AMEND SECTION TEN OF ORDINANCES NO. 757 OF THE ORDINANCES OF THE CITY OF JONESBORO, ARKANSAS; AND FOR OTHER PURPOSES

BE IT ORDAINED AND ENACTED by the City Council of the City of Jonesboro, Arkansas; that Section ten of Ordinance No. 757 of the Ordinance of the City of Jonesboro, Arkansas, be and is hereby amended to read as follows:

"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 1<sup>st</sup> day of February each year or within 31 days after the license or occupation tax becomes due, shall be subject to a penalty of ten percent (10%) of the amount of the license fee or occupation tax, as well as subject to a fine for having violated the ordinance.

SECTION 2. The council hereby finds that the time for payment of licenses should be extended in accordance with the terms of this amendment and that the penalty for failure to pay should be reduced for the reason that many persons, firms and corporations are unable to pay their tax within the time formerly fixed by Ordinance No. 757 and that the present penalty is unreasonably server in hardship cases and that the enforcement of the old ordinances jeopardizes the public health, peace and safety and that the immediate passage and effectiveness of this ordinance is necessary to protect the public health, peace and safety;

NOW THEREFORE an emergency is hereby declared 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 18th day of December, 1950.