



Legislation Text

File #: ORD-84:1694, **Version:** 1

AN ORDINANCE LEVYING A ONE PERCENT (1%) GROSS RECEIPT TAX ON THE SALE OF PREPARED FOODS WITHIN THE CITY OF JONESBORO, ARKANSAS AND FOR OTHER PURPOSES NOW, THEREFORE, BE IT ORDAINED by the City Council, City of Jonesboro, Arkansas.

Section 1: DEFINITIONS:

1. Gross Receipt Tax. A tax of one percent (1%) upon the gross revenues derived from the sale of prepared food at any establishment or place of business who shall offer for sale prepared foods within the City of Jonesboro, Arkansas.
2. Establishments. All restaurants, cafes, cafeterias, drive-in restaurants, delicatessens, fast-food restaurants and other establishments who offer for sale to the general public food prepared at the establishment.
3. Gross Revenues. Gross Revenues are those revenues derived solely from the sale of prepared food to the public.

Section 2: GROSS RECEIPT TAX:

From and after the passage and approval of this Ordinance a gross receipt in the sum of 1% of gross revenue from the sale of prepared food shall be levied upon all establishments who offer prepared food for sale at the establishment within the corporate limits of the City of Jonesboro, Arkansas. The tax herein levied shall be paid by all persons, firms, associations, partnerships, non-profit corporations or corporations liable therefore and shall be collected by the City of Jonesboro Advertising and Promotion Commission in the same manner and 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 Department of Finance and Administration, Commissioner of Revenue, pursuant to said Act shall, so far as so far as practical, be applicable with respect to the enforcement and collection of the tax levied pursuant to this ordinance.

Section 3: TAXABLE BUSINESS:

The City of Jonesboro Advertising and Promotion Commission shall prepare and maintain a current list of all business establishments in the City of Jonesboro, subject to the above tax.

Section 4: COLLECTION OF TAX:

Beginning May 1st, 1984, all persons, firms, partnerships, associations, non-profit corporations and/or corporations shall pay the tax so levied to the City Collector's office upon form provided by the City of Jonesboro and as directed by the City of Jonesboro subject to the above section.

Section 5: TAX CREDITED TO ADVERTISING AND PROMOTION FUND:

All taxes, interest, penalties and costs collected pursuant to this tax as levied by the City of Jonesboro shall be credited to the City of Jonesboro Advertising and Promotion Fund as established by Ordinance No.1361.

Section 6: ACCESS TO BOOKS AND RECORDS:

The City of Jonesboro or its authorized agent shall have the right during normal business hours to inspect the books, records and accounts of all establishments governed by the provisions of this Ordinance.

Section 7: The tax levied under the provisions of this Ordinance shall be due on or before the twentieth (20th) day of each month and shall be for the preceding calendar month. Upon failure to make and deliver the return by the twentieth (20th) day of the month, a penalty of ten percent (10%) of the tax shall be added. In addition and person, firm, association, partnership, non-profit corporation or corporation shall be subject to a fine of fifty and 00/100 (\$50.00) Dollars per day for each day such person or entity fails to remit such tax after its due date.

Section 8: INTEREST:

Any person, firm, association, partnership, non-profit corporation or corporation who shall remit a sum less than the actual tax due shall be liable to the City of Jonesboro for interest at the rate of one percent (1%) per month on the difference between what was actually paid and what was actually due as the tax for that calendar month.

Section 9:

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 person or entity or under any circumstances, such invalidity or inapplicability shall not affect the remaining provisions of this Ordinance.

Section 10:

This Ordinance and the provisions herein shall be rescinded should a one (1%) City sales tax be enacted and approved by the residents of the City of Jonesboro.

Section 11:

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed to the extent of such conflict. Nothing in this Ordinance shall repeal Ordinance No.1361 enacted May 21st, 1973.

Section 12:

It has been found and is hereby declared that the City desperately needs additional revenue for the advertising and promotion of the City and for the development of industry, commerce and a healthy business environment for the City of Jonesboro; that this Ordinance and the tax levied are the only reasonable means available to provide funds for these goals; that the advertisement and promotion of the City and the development of commerce within the City are essential to the growth and development of the City and to the welfare of the inhabitants thereof. Therefore, this Ordinance being necessary for the preservation of the public peace, health, safety and welfare, an emergency is declared to exist and this Ordinance shall take effect from and after its passage and approval.

PASSED and ADOPTED this 19th day of March, 1984.