

ORDINANCE NO. 1872

**AN ORDINANCE OF THE CITY OF EUREKA SPRINGS,
ARKANSAS, AMENDING SECTION 102-32 OF THE
EUREKA SPRINGS MUNICIPAL CODE
PERTAINING TO GROSS RECEIPTS TAX**

WHEREAS, the legislature of the State of Arkansas, pursuant to Act 1657 of 2001, has provided that the City of Eureka Springs may levy a gross receipts tax upon the admission price to tourist attractions as defined in Arkansas Code Annotated Section 26-52-1001; and

WHEREAS, the City Council of the City of Eureka Springs has determined that such a gross receipts tax would benefit the citizens of the City of Eureka Springs; NOW, THEREFORE

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EUREKA SPRINGS,
ARKANSAS:**

1. That Section 102-32, subsection (a) of the Eureka Springs Municipal Code shall be amended to add the new provision permitted by Act 1657 of 2001 and to read as follows:

Sec. 102-32. Levied.

- (a) *Hotel and motel accommodations, restaurants, gift shops, and tourist attractions.*
A tax in the sum of two percent is levied on the gross receipts or gross proceeds upon the renting, leasing or otherwise furnishing of hotel or motel rooms for profit, upon the gross receipts or gross proceeds of restaurants and cafes, upon the gross receipts or gross proceeds of gift or souvenir shops within the corporate limits of the city, and upon the gross receipts or gross proceeds of the admission price to tourist attractions as defined in A.C.A. 26-52-1001.
3. That all ordinances or resolutions, and parts thereof, in conflict herewith are hereby repealed to the extent of such conflict.
4. That each of the provisions of this ordinance are severable and the decision of any court having jurisdiction as to the validity of any provision shall not effect the remaining provisions.

5. That this ordinance shall go into and be of full effect thirty (30) days after its passage.

**PASSED AND ORDAINED BY THE CITY COUNCIL OF THE CITY OF EUREKA
SPRINGS, ARKANSAS, THIS _____ DAY OF _____, 2001.**

APPROVED:

BEAU ZAR SATORI, Mayor

ATTEST:

MARY ANN LEE, City Clerk