

ORDINANCE NO. 1295

AN ORDINANCE AMENDING CHAPTER 4.16 OF THE EUREKA SPRINGS MUNICIPAL CODE COVERING OCCUPATIONAL LICENSES FOR BUSINESS FIRMS AND INDIVIDUALS OPERATING WITHIN THE CITY LIMITS OF EUREKA SPRINGS, ARKANSAS; AMENDING ORDINANCE NO. 1025; AND DECLARING AN EMERGENCY TO EXIST

WHEREAS, Ordinance No. 1025 was duly passed and approved by the City Council of Eureka Springs, Arkansas on the 12th day of November, 1977, and subsequently published in accordance with the law; and

WHEREAS, the City Council has found that the various occupation taxes provided by Ordinance 1025 are inequitable and/or inadequate; and

WHEREAS, the City Council has found that the City of Eureka Springs, Arkansas is in dire need of additional revenue to provide for the health, safety and welfare of the residents and property owners of the City;

NOW, THEREFORE, be it ordained by the City Council of the City of Eureka Springs, Arkansas that Ordinance No. 1025 is hereby amended as follows, to-wit:

Section 1. Chapter 4.16 OCCUPATION LICENSES of the Eureka Springs Municipal Code, is hereby amended to read in its entirety as follows:

Sections:

- 4.16.01 Procurement of license, required
- 4.16.02 Multi-business
- 4.16.03 Schedules
- 4.16.04 Definition of terms
- 4.16.05 Issuance

4.16.01 Procurement of license, required. That any person, firm, partnership, company or corporation engaging in any of the trades, businesses, occupations, professions, or vocations, herein after named (except those falling under the provisions of Section 4.16.02 of this Chapter) within the corporate limits of the City of Eureka Springs, Carroll County, Arkansas, on the 1st day of January of each year shall procure from the City Clerk-Treasurer of said City for each of such trades, businesses or professions engaged in, an occupation license, which shall be issued for a period of one (1) year beginning on the 1st day of January and expiring on the 31st day of December of each year; that the tax assessment for any such license which is not procured by the 31st of January shall be subject to a penalty of ten percent (10%) in addition to the tax assessment hereinafter provided in this Ordinance; that any such person, firm or corporation who fails to procure said license by the 14th day of February shall be guilty of a misdemeanor and, upon conviction thereof in the Municipal Court of said City, shall be fined in the sum of Two Hundred Fifty and No/100 Dollars (\$250.00), and each and every day of such offense shall constitute a separate offense.

4.16.02 Multi-business. The following schedules of annual occupation taxes shall apply to all persons, firms, partnerships, companies and corporation engaging in any business, vocation, occupation or profession within the corporate limits of the City, and each such business, vocation, occupation or profession shall be separately and fully taxed pursuant to the following schedules, regardless of the fact that two or more such businesses, vocations, occupations or professions may be owned and/or operated and/or engaged in by the same person, firm or corporation in the same building or at the same general location:

4.16.03 Schedules:

1.	Abstract of Title	\$ 50.00
2.	Advertising:	
	a. advertising agents per person soliciting or receiving business for out-of-town newspapers, magazines or other publications	50.00
	b. advertising agents per person, firm or corporation engaged in contracting for advertising or conducting an advertising bureau or agency	50.00
	c. persons soliciting radio and TV advertising	50.00
	d. outdoor advertising on billboards, fences, buildings, etc. Each firm, corporation or individual supplying billboards for advertising purposes, posting bills and/or painting, advertisements on walls, fences, sides of houses, specially constructed sign boards on top of houses, buildings and other conspicuous places, whether engaged in any or all of the provisions specified in this paragraph	50.00
3.	Agricultural Sales - Retail or Wholesale:	
	a. seed and/or feed	25.00
	b. poultry and/or eggs	25.00
4.	Air Conditioning and/or Heating Contractors	75.00
5.	Antique Shop	50.00
6.	Appliance dealers, small - new or used	50.00
7.	Artists and galleries	50.00
8.	Attorneys, each member of firm	125.00
9.	Architects, each member of firm	100.00
10.	Auctioneers	50.00
11.	Automobile, Truck and/or Tractor Repair	50.00
12.	Automobile, Truck and/or Tractor Sales, new and used, service	100.00
13.	Automobile Tires, retreading, exclusive of where operated in connection with other business	75.00
14.	Auto stores where automobile accessories and appliances are sold, whether wholesale or retail	50.00
15.	Bait Shops (only)	25.00
16.	Bakeries	50.00
17.	Banks and/or Savings & Loan Associations, Building and Loan Assoc., Finance Companies or other Financial Institutions	200.00
18.	Bath Houses and/or Massage Parlors and Fitness Centers	50.00
19.	Barber Shops (2 barbers or less) Each additional barber	40.00 15.00
20.	Beauty Shop (2 operators or less) Each additional operator	40.00 15.00
21.	Boats, motors, supplies, sales and/or repair	50.00
22.	Bookkeepers & stenographers (public)	40.00
23.	Bowling Alleys (exclusively)	50.00
24.	Building Contractors, includes 2 workmen or General Contractors, includes 2 workmen	100.00
25.	Building Suppliers (lumber, asphalt, cement, etc.)	150.00
26.	Butane, propane, etc., wholesale or retail, bulk	50.00
27.	Car Wash:	
	a. Self service	40.00
	b. Full service	50.00
28.	Certified Public Accountant	125.00
29.	Cafe, cafeterias, restaurants, lunch stands or counters, confectioners, ice cream parlors, frozen dessert stands, or any place where food is prepared and/or served to the public:	
	a. 25 seats or less	50.00
	b. 26 to 75 seats	75.00
	c. 76 seats or more	100.00
	d. drive-in	50.00
30.	Candy, ice cream store	50.00
31.	Carpenters	30.00
32.	Chiropractors	125.00
33.	Cleaning/pressing plant with laundry, additional	50.00 25.00
34.	Clothing and other dry goods	50.00
35.	Cold storage locker plant	75.00
36.	Computer, sales & service	50.00
37.	Concrete, earth and gravel haulers	50.00

38.	Convalescent Home	50.00
39.	Convenience Stores	50.00
40.	Dance halls, each public place where admission is charged	50.00
41.	Day Care Center	50.00
42.	Dentists, each	125.00
43.	Doctors/surgeons, each	125.00
44.	Drug store	75.00
45.	Electricians (licensing procedures covered by Ord. #1103) fees as follows:	
	a. Contractor	50.00
	b. Master	40.00
	c. Journeyman	30.00
	d. Apprentice	10.00
46.	Florist	50.00
47.	Funeral Home, directors and/or undertakers	100.00
48.	Gift shop, each	50.00
49.	Grocery store	100.00
50.	Golf courses - miniature	40.00
51.	Gun Shops (exclusive)	40.00
52.	Hardware store	75.00
53.	Hotels and/or motels & apartments:	
	a. Hotels, motels - 1st four units	50.00
	plus each additional unit	3.00
	b. Tourist homes - 1st four units	50.00
	plus each additional unit	3.00
	c. Bed & Breakfast houses - 1st four units	50.00
	plus each additional unit	3.00
	d. Apartment House - 1st four units	50.00
	plus each additional unit	3.00
54.	Ice Dealers	30.00
55.	Insurance Agency - principal agent	75.00
	Each salesman	30.00
56.	Interior decorators	30.00
57.	Janitorial services, property & pool	25.00
58.	Jewelry repair and engraving	25.00
59.	Lamps and lamp shades	40.00
60.	Laundries, washaterias	40.00
	with coin operated dry cleaning machines, additional	30.00
61.	Manufacturers; all persons, firms and/or companies in the business of producing a finished product from raw materials and/or assembling a finished products:	
	a. employing 5 people or less	40.00
	b. employing 60 to 10 persons	50.00
	c. employing 11 to 25 persons	60.00
	d. employing 26 to 100 persons	75.00
	e. employing in excess of 100 persons	100.00
62.	Masons, brick layers, concrete finishers	30.00
63.	Monument or marble dealers	40.00
64.	Museums	50.00
65.	Music shops, new & used, and instrument repair	40.00
66.	Nursery - plants & fertilizers, etc.	40.00
67.	Office supplies - retail or wholesale	50.00
68.	Optometrist, oculist	125.00
69.	Parking lots - cars, RVs, buses	50.00
70.	Pawn shops	100.00
71.	Photographers	50.00
72.	Painters - building	30.00
73.	Plumbing contractor	50.00
	Plumbers	30.00
74.	Pool halls and/or billard centers - 1st table	35.00
	each additional table	15.00
75.	Printing:	
	a. Publishing weekly or semi-weekly newspaper	150.00
	b. Job printing, additional	40.00
	c. Publishing daily newspaper	750.00
76.	Radio & TV & appliance repair shops	40.00
77.	Radio & TV station	150.00
78.	Real Estate	
	a. 1st Broker	75.00
	b. Each additional broker or salesman	30.00
79.	Recording studio	40.00
80.	Roller and Ice Skating Rink	40.00

81. Roofing contractors	50.00
82. Rug Cleaners	30.00
83. Scooters, mopeds, bicycle rental, sales & service	50.00
84. Second hand store (clothing, misc. -no furniture or appliances)	40.00
85. Service stations	
a. self service	50.00
b. full service, with auto repair, additional	20.00
c. with wrecker service, additional	25.00
86. Shoe store, sales with shoe repair	50.00
87. Tanning Salons	40.00
88. Theaters, music productions, motion pictures, variety shows, etc.	100.00
89. Trailer, camper parks plus each space	25.00 plus 2.00
90. Travel agencies and tourist centers	50.00
91. Tree and wood services	40.00
92. Upholsterers	40.00
93. Variety stores	50.00
94. Veterinarians	125.00
95. Video rentals, sales & service	40.00
96. Wedding services	40.00
97. Wrecker service:	
a. only	40.00
b. in connection with other business	25.00
All professional services not otherwise listed	125.00
All services and businesses not otherwise listed	50.00
Coin operated machines, all types, rental & sales with \$100 being the maximum charged in this category	7.50 each

4.16.04 Definition of terms

A. Definitions:

1. Peddling. The act of engaging in any trade, business, profession, vocation, or occupation from a motor vehicle, tent, open-air stand, area or table, trailer or other transient or portable structure, vehicle or device, and offering for sale or selling any merchandise, goods, or any article, thing or item of value, or offering or providing any services whatsoever for fees or remuneration.

2. Peddler. Each person, whether as an individual or as a representative or employee of a partnership, firm, company or corporation, engaging in the act of peddling, as defined above.

B. Prohibitions and Penalties:

1. Peddling, as defined in this section, is prohibited within the corporate limits of the City and is hereby declared to be a misdemeanor punishable as provided herein.

2. Any person convicted of engaging in the act of peddling, or of violating any provision of this section, shall be guilty of a misdemeanor and upon conviction shall be fined in a sum not to exceed Two Hundred Fifty Dollars (\$250.00) for the first offense and sum not to exceed Five Hundred Dollars (\$500.00) for a second or any subsequent offense.

C. Exemptions:

1. Nothing in this section shall be construed to apply to the fund raising activities of any civic, charitable, benevolent, educational, political, religious, social, fraternal, literary or cultural organization provided that such organization, club, association or corporation is non-profit in nature and is recognized as such under applicable State and/or Federal laws.

2. Nothing in this section shall be construed to apply to the sale of home grown fruits, vegetables or other farm products within the City, as described in Arkansas Statutes Sec. 19-3301.

3. Nothing in this section shall be construed to apply to "home solicitation sales", as the term is defined in Arkansas Statutes Sec. 70-915.

4. No person or organization exempted under this subsection shall be required to obtain an occupational license under this chapter, provided the person or organization registers with the City's Clerk-Treasurer, prior to commencing the exempted activities and states in writing, on a prescribed form, their name, address and telephone number, or that of an authorized representative, the nature and duration of the planned activity; and, if applicable, the names of each individual who will be engaged in the exempted activity.

5. Any person who may otherwise be exempted from the payment of an occupation tax or procurement of an occupation license, by operation of State or Federal law, shall nonetheless, prior to engaging in the exempted activity, register with the City's Clerk-Treasurer in the manner prescribed in subsection 4.

4.16.05 Issuance

No occupation license shall be issued to any applicant for such occupation license under the provisions of Section II and IV of this ordinance until and unless such applicant shall demonstrate to the City Clerk-Treasurer his or her compliance with all ordinances and statutes applicable to such applicant's business, trade, occupation, vocation or profession, including, but not limited to, those establishing codes of building, plumbing, electrical work, sanitation and health, and those regulating business and advertising signs.

Section 2.

A. All Ordinances and parts of Ordinances in conflict with this Ordinance are hereby repealed.

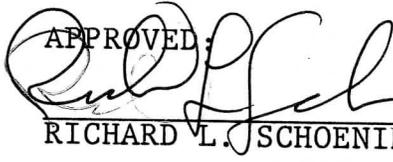
B. If any provision, word, phrase, sentence, paragraph or section of this Ordinance shall be held unconstitutional or otherwise unenforceable by a Court of competent jurisdiction, such holding shall be deemed to apply only to such provision, word, phrase, sentence, paragraph or section, and the remainder of this Ordinance shall remain in full force and effect.

Section 3: Emergency

It has been found and is hereby declared, that the passing of this Ordinance is necessary for the preservation of health, safety and welfare of the residents and property owners of the city, and an emergency is hereby declared to exist and is so declared, whereby this Ordinance shall be in effect from and after its passage, approval and publication as provided by law.

PASSED AND ORDAINED BY THE CITY COUNCIL  
OF THE CITY OF EUREKA SPRINGS, ARKANSAS  
ON THIS 24th DAY OF November, 1987.

APPROVED:



RICHARD L. SCHOENINGER, Mayor

ATTEST:

Juanita Barner  
Juanita Barner, City Clerk-Treasurer

SEAL