

AN ORDINANCE AMENDING CHAPTER 4.16.02
OF THE EUREKA SPRINGS MUNICIPAL CODE
REGARDING OCCUPATIONAL LICENSES

WHEREAS, the city's occupational license tax covers those situations where a person, firm, etc. operates multi-businesses in the same location, it does not cover those situations where a person, firm, etc. operates in more than one location.

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

Section 1. That Paragraph 4.16.02 of the Eureka Springs Municipal Code is amended to read as follows:

4.16.02 Multi-businesses and Multi-locations. A. The schedules set out in Paragraph 4.16.03 of annual occupation taxes shall apply to all persons, firms, partnerships, companies and corporations 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 those 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.

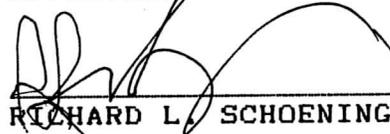
B. If any person, firm, partnership, company or corporation engaging in any business, vocation, occupation or profession, operates said business, vocation, occupation or profession at more than one location within the corporate limits of the City, each such location shall be taxed separately to reflect the business, occupation, profession or vocation, or any combination thereof, conducted at that particular location.

Section 2. All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

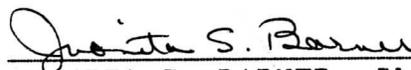
Section 3. If any provision, word, phrase, sentence, paragraph or section of this ordinance shall be held unconstitutional or otherwise unenforceable by a Court of competent jurisdiction, such holding shall be deemed to apply only to such provision, word, phrase, sentence, paragraph or section, and the remainder of this Ordinance shall remain in full force and effect.

PASSED AND ORDAINED BY THE CITY COUNCIL OF THE CITY OF
EUREKA SPRINGS, ARKANSAS, ON THIS 10th DAY OF April, 1991.

APPROVED:


RICHARD L. SCHOENINGER, Mayor

ATTEST:


JUANITA S. BARNER, Clerk