

ORDINANCE NO. 1654

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4-11-95*

**AN ORDINANCE AMENDING SECTION 4.32.03  
OF THE EUREKA SPRINGS MUNICIPAL CODE  
BY REQUIRING THE CITY TO COLLECT GROSS RECEIPTS TAX**

WHEREAS, in order for the City to monitor the payment of the gross receipts tax and to take whatever steps necessary to insure its collection, it has been determined that the City should collect the tax.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF EUREKA SPRINGS, ARKANSAS:

SECTION 1. That paragraph 3. of Section 4.32.03, titled "Collection of the Tax," is amended to read as follows:

3. Collection of the Tax.

(a) From the effective date of this ordinance, the tax so levied shall be paid by the persons, firms, and corporations liable therefor and shall be collected by the City in the same manner and at the same time as the gross receipts tax levied by A.C.A. 26-75-602 through A.C.A. 26-75-613.

(b) The person paying the tax shall report and remit the tax upon forms provided by the City, and as directed by the City, and the rules, regulations, forms of notice, assessment procedures, and the enforcement and collection of the tax under the Arkansas Gross Receipts Act, A.C.A. 26-52-101 et seq. shall be applicable, so far as practicable, with respect to the enforcement and collection of the tax levied pursuant to this Ordinance. However, the administration and enforcement, and all actions, shall be by, and in the name of, the City through the proper city officials.

SECTION 2. That all ordinances and parts of ordinances, in conflict herewith, are repealed to the extent of said conflict.

SECTION 3. That if any part of this Ordinance is found unenforceable by any court of competent jurisdiction for any reason whatsoever, it shall not affect the remaining parts.

APPROVED:

ATTEST:

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BARBARA O'HARRIS, Mayor

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MARY ANN LEE, Clerk