

ORDINANCE NO. 857

AN ORDINANCE ESTABLISHING AND LEVYING AN ANNUAL OCCUPATION OR PRIVILEGE TAX ON THE VARIOUS BUSINESSES, TRADES, OCCUPATIONS, INDUSTRIES, AND PROFESSIONS CARRIED ON OR CONDUCTED IN THE CITY OF EUREKA SPRINGS, CARROLL COUNTY, ARKANSAS, PROVIDING FOR THE AMOUNT THEREOF; COLLECTION AND ENFORCEMENT THEREOF; AMMENDING EXISTING ORDINANCES; DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES.

WHEREAS, the City Commissioners, assisted by a committee of impartial citizens, have made a careful research and have ascertained that various occupation taxes now in force are inequitable or inadequate;

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

SECTION I. That any person, firm, or corporation engaged in any of the trades, businesses, or professions hereinafter named, except those falling under the provisions of Section V. of this Ordinance, within the City Limits of the City of Eureka Springs, Carroll County, Arkansas, on the 1st day of January of any year shall procure from the City Clerk of said City for each of such trades, businesses, or professions engaged in, an occupation license, which shall be for a period of one year beginning on said 1st day of January and expiring on the 31st day of December of that year; that the price of any such license which is not procured by the 45th day following said 1st day of January shall be subject to a penalty of 10% in addition to the price hereinafter set out in this Ordinance; that any such person, firm, or corporation who fails to procure said license by the 46th day following said 1st day of January shall be guilty of a misdemeanor and, upon conviction thereof in the Mayors, or Municipal Court of said City, shall be fined in any sum not less than \$1.00 nor more than \$50.00, and each and every day of such violation shall be considered a separate offense.

SECTION II. That any person, firm, or corporation, on beginning to engage in any of the trades, businesses, or professions, hereinafter named,

except those falling under the provisions of Section V of this Ordinance, within the City Limits of said City, shall procure from the City Clerk of said City, for each of such trades, businesses, or professions engaged in, an occupation license, which shall be for a period beginning on the date of beginning to engage in said trade, business, or profession and expiring on the 31st day of December of that year; that the price of any such license shall be subject to a deduction from the price hereinafter set out, of 25% for each complete 3 months period from the preceding 1st day of January to the date on which said person, firm or corporation begins to engage in said trade, business or profession; that the price of any such license which is not procured by the date two calendar months from the date on which said person, firm or corporation begins to engage in said trade, business or profession, shall be subject to a penalty of 10% in addition to the price hereinafter set out in this Ordinance; that any such person, firm or corporation who fails to procure said license by the date of four calendar months from the date on which such person, firm or corporation begins to engage in said trade, business or profession shall be guilty of a misdemeanor and, upon conviction thereof in the Mayors or Municipal Court of said City shall be fined in any sum not less than \$1.00 and not more than \$50.00, and each and every day of such violation shall be considered a separate offense.

SECTION III. That the trades, businesses, and professions for which occupation licenses must be obtained when said trades, businesses, and professions are engaged in within the City Limits of said City, and the prices of said licenses when there are no deductions or penalties as provided for in this Ordinance, shall be as indicated below; that a person, firm or corporation engaging in more than one of the trades, businesses and professions named below shall procure an occupation license for each of said trades, businesses, or professions;

A. Any business, merchant and/or trader, except where otherwise specially provided for shall pay an annual occupation tax based on the amount of stocks, goods, wares and merchandise carried in stock as follows, to-wit:

- | | |
|---|----------|
| 1. Average stock less than \$500.00 | \$ 10.00 |
| 2. Average Stock \$500.00 to \$1,000.00 | \$ 12.50 |

3. Average stock \$1,000.00 to \$5,000.00	\$ 25.00
4. Average stock \$5,000.00 to \$10,000.00	\$ 30.00
5. Average stock \$10,000.00 to \$25,000.00	\$ 40.00
6. Average stock \$25,000.00 and above	\$ 50.00
7. 30,000 and above	75.00

B. The occupation tax on specially designated businesses as provided in this Ordinance is hereby fixed and defined under the several items as follows, to-wit:

TYPE OF BUSINESS	ANNUAL TAX
1. Accountant, Auditors, Tax Consultants, Public Bookkeepers-each member of firm	\$10.00
2. Abstract of Title (only)	\$10.00
3. Abstracts and Title Guaranty Companies (which guarantee, warrant or insure land titles)	\$20.00
4. Adding machines, typewriters, business machines - sales and/or service	\$10.00
5. Advertising:	
a. Each person, firm or corporation, advertising on the streets with banners, floats, cartoons, or any other means, when no vehicle is used.	\$15.00
b. Advertising Agents, per person (Advertising Agents soliciting or receiving business for out-of-town newspapers, magazines or other publications)	\$15.00
c. Advertising Agents (each person, firm or corporation engaged in contracting for advertising or conducting an advertising bureau or agency)	\$15.00
d. Persons soliciting radio advertising	\$10.00
e. Persons engaged in the business of leasing property for display advertising	\$10.00
f. Outdoor Advertising (advertising on billboards, fences, buildings, etc. Each firm, corporation or individual, using, leasing or 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.	\$20.00

6. Sign Painting	\$10.00
7. Distributing Circulars or Samples	\$5.00 per week or any fraction thereof
8. Agriculture Sales - Retail or Wholesale	
a. Seed and/or Feed	\$10.00
b. Poultry & Eggs	\$10.00
9. Agriculture Lending Institutions	See Banks, etc.
10. Air-Conditioning and/or Heating Contractors	
a. Contracts not in excess of \$1,000.00	\$10.00
b. Contracts in excess of \$1,000.00 (Exclusively)	\$40.00
c. Contracts in excess of \$1,000.00 (w/other Business)	\$20.00
11. Antique Shops (exclusively)	\$20.00 or based on Section III A whichever is less
12. Attorneys	\$30.00
13. Architects	\$30.00
14. Auctioneers	
a. Per day	\$5.00
b. Annually	\$15.00
15. Auction Sales Barn	\$25.00
16. Automobile, Truck and/or Tractor Repair (only)	\$10.00
17. Automobile, Truck and/or Tractor Repair, with Filling Station	#16, plus \$5.00
18. Automobile, Truck and/or Tractor Repair, with Parts Department	#16, plus \$10.00
19. Automobile, Truck and/or Tractor Sales	
a. Used (only)	\$25.00
b. New and Used	\$30.00
20. Automobile, Truck and/or Tractor Sales (any of above) with Filling Station	#19, plus \$5.00
21. Automobile, Truck and/or Tractor Sales with Service Department and/or Repair Department	#19, plus \$10.00
22. Automobile, Truck and/or Tractor Sales with Parts Department	#19, plus \$10.00
23. Automobile Tires - Retreading, exclusive or where operated in connection with other business	\$20.00
24. a. Auto Stores where automobile accessories and appliances are sold, whether wholesale or retail	\$25.00, or Section IIIA, whichever is less
b. w/mechanics	#24 a., plus \$10.00

25. Automobile Finance Agencies or Department	See Banks, Etc.
26. Bait Shops (only)	\$10.00
27. Bakeries	\$15.00
28. Banks and/or Savings and/or Loans Associations, Building and/or Loan Associations, Finance Companies & other Financial Institutes	\$100.00
29. Bath Houses and/or Massage Parlors	\$10.00
30. Barber Shops (2 barbers or less) Each additional barber	\$15.00 5.00
31. Beauty Shops (2 operators or less) Each additional operator	\$15.00 5.00
32. Beer (Does not apply to Liquor Stores)	
a. Sold on premises to be consumed elsewhere (only)	\$10.00
b. Consumed on premises	\$35.00
33. Blacksmiths	\$10.00
34. Boats, Motors, and Supplies (only) Sales and/or Repair	\$20.00, or based on Section III A, whichever is less
35. Book Stores (only)	\$10.00
36. a. Bowling Alleys (exclusively)	\$25.00, plus \$10.00 per alley for every alley over 2
b. With Lunchroom	\$15.00 extra
37. Brokers - any person who shall bargain for, buy, sell or trade wares, goods, merchan- dise, stocks, bonds, or any other thing of value for any other person and shall receive therefore a salary, or commission, or share of the profit (unless specifically covered elsewhere herein)	\$25.00
38. Bottling Works, Bottling aerated, carbo- nated, fresh, spring, mineral or any other type of water, soft drink, and/or beverage	\$50.00
39. Building Contractors	
a. Contracts not in excess of \$1,000.00	\$10.00
b. Contracts in excess of \$1,000.00, (exclusively)	\$40.00
c. Contracts in excess of \$1,000.00, (With other business)	\$20.00
40. Building Sub-Contractors	Same as #39 a, b, & c.
41. Burial Insurance Companies	\$100.00
42. Bus Companies (8 passengers and above)	
a. Local, sight-seeing, tours, etc.	\$20.00
b. Others	\$30.00

43. Bondsmen - Persons, firms, corporations or individuals who become surety on judicial, appeal, or appearance bonds in civil matters or in criminal cases in any court, and who charge compensation or fees therefore.	\$25.00
44. Butane, Propane, etc. Wholesale and/or Retail	\$20.00
45. Building Suppliers - Lumber, asphalt, cement, metals, fixtures, appliances, etc.	\$50.00
46. Cafes, Cafeterias, Restaurants, Lunch Stands or counters, Confectionarys, Ice Cream Parlors, Frozen Desert Stands, or any place where food is prepared and/or served to the public	
a. 25 seats or less	\$10.00
b. 26 to 75 seats	\$20.00
c. 76 seats or more	\$30.00
d. Drive-In, no seats	\$20.00
47. Cabinet Makers and Woodworkers	See Carpenters
48. Catalogue Order Houses - all persons, firms or corporations selling by catalogue and/or storing and/or distributing goods from the city.	\$50.00
49. Caterers (professional)	\$15.00
50. Candy Stores	
a. (exclusive)	\$10.00
b. With Gift Shop	\$15.00
51. Carpenters - self employed	
a. Contracts less than \$1,000.00	\$10.00
b. Contracts in excess of \$1,000.00	\$25.00
52. Collection Agencies	\$25.00
53. Chiropractors	\$25.00
54. a. Cleaning & Pressing Plant	\$25.00
b. With Laundry	#54 a., plus \$10.00
55. Cold Storage Locker Plant	\$20.00
56. Clothing Stores (only)	\$15.00
57. Clothing & other Dry Goods	\$50.00, or Section IIIA, whichever is less.
58. Dance Halls (each public place where admission is charged)	\$10.00
59. Dentist	\$30.00
60. Doctors & Surgeons	\$30.00
61. Domino Parlors (if charge)	\$20.00

105. Jewelry Dealers	
a. (exclusive)	\$15.00
b. With Repair Shop	\$20.00
106. Jewelry Repair (exclusively)	\$5.00
107. Job Printing (See Printing)	
108. Junk Dealers & Scrap Iron Dealers	\$15.00
109. Kennels	\$10.00
110. Kodak & Photographers Supplies (Exclusively)	\$15.00
111. Lumber & Timber Agents & Dealers	See Building Suppliers
112. Landscape Gardners	\$10.00
113. Laundries (only) (not in home)	\$20.00
114. Laundries (only) (in home)	\$2.50
115. Laundries (in conjunction with dry cleaning plant)	See Cleaners
116. Launderetts, Washaterias	\$15.00
117. Linen Supply Companies	\$30.00
118. Laboratories (X-Ray, etc.)	\$30.00
119. Liquor Stores (Retail)	\$100.00
120. Livestock - Feed (See Agriculture Sales)	
121. Livestock Sales (See Auction Sales Barn)	
122. Lunch Stands, etc. (See Cafes)	
123. Machine Shops	\$15.00
124. Manufacturers (all persons, firms and/or corporations in the business of producing a finished product from raw materials and/or assembling a finished product.	
a. Employing 5 people or less	\$20.00
b. Employing 6 to 10 persons	\$25.00
c. Employing 11 to 25 persons	\$40.00
d. Employing 26 to 100 persons	\$50.00
e. In excess of 100 persons	\$75.00
125. Masseurs (See Bath Houses)	
126. Mattress Manufacturers and/or Renovators	\$10.00
127. Meats - Wholesale	\$20.00
128. Meats - Retail - where principle stock	\$15.00
129. Millinery (See Clothing Stores)	

130. Motels (See Hotels and/or Motels, etc.)	
131. Motion Pictures (See Theatres)	
132. Music Teachers	\$5.00
133. Mail Order Establishments (See Catalogue Order Houses)	
134. Monument or Marble Dealers	\$10.00
135. Milk Plants, Pasteurizing & Handling Milk Products	\$25.00
136. News Dealers - Wholesale	\$20.00
137. News Dealers (only)	
a. Retail	\$10.00
b. Retail, house to house delivery	\$5.00
138. Newspaper publishers (See Printing)	
139. Notions or Novelties (See Gift Enterprizes)	
140. Nurseries - plants & fertilizer, etc.	\$25.00
141. Nurseries (Day - children)	\$5.00
142. Office Supplies - Wholesale	\$20.00, or Section IIIA, Whichever is less.
143. Office Supplies - Retail (only)	\$20.00
144. Optometrist, etc.	\$25.00
145. Photographers	\$15.00
146. Painting and/or Paper Hanging Contractors	
a. Contracts not in excess of \$1,000.00	\$10.00
b. Contracts in excess of \$1,000.00, (Exclusively)	\$40.00
c. Contracts in excess of \$1,000.00, (with other business)	\$20.00
147. Painters - Display & Retail Paintings	\$10.00
148. Parking Lots (where fee charged by hour, day, etc.)	
a. Less than 10 spaces	\$5.00
b. Ten spaces to 50 spaces	\$15.00
c. In excess of 50 spaces	\$25.00
149. Peddlers (See Section V)	
150. Pawn Brokers	\$50.00
151. Piano Tuners	
a. Independant	\$5.00
b. Where connected with Music Company	\$10.00
152. Plumbing & Gas Fitting Contractors	
a. Contracts not in excess of \$1,000.00	\$10.00

b. Contracts in excess of \$1,000.00 (Exclusively)	\$40.00
c. Contracts in excess of \$1,000.00 (with other business)	\$10.00
153. Pool Hall (only) <i>with other business, if charge</i>	\$20.00, plus \$5.00 per table <i>5.00 per Table</i>
154. Printing	
a. Publishing Weekly or Semi-Weekly Newspaper (only)	\$25.00
b. Job Printing, etc. (only)	\$20.00
c. a. and b. combined	\$30.00
d. Publishing Daily Newspapers	\$50.00
e. With office supplies	50% of Regular Fee
155. Racing	
a. Midget Auto, Motorcycle, or any other gasoline-propelled racer.	\$50.00
b. Other	\$50.00
156. Radio & T.V. Repair Shops	
a. No stock to sell	\$10.00
b. With stock to sell	\$20.00
157. Radio Stations	\$100.00
158. Real Estate	
a. Broker	\$15.00
b. Each additional Salesman	\$5.00
c. With other business	50% of Regular Fee
159. Repair Shops - each type of repair shop not otherwise mentioned herein	\$10.00
160. Restaurants (See Cafes)	
161. Roofing Contractors	
a. Contracts not in excess of \$1,000.00	\$10.00
b. Contracts in excess of \$1,000.00 (Exclusively)	\$40.00
c. Contracts in excess of \$1,000.00 (with other business)	\$10.00
162. Railroad Companies - Miniature and/or Narrow Gauge	\$30.00
163. Repairmen not mentioned elsewhere	\$10.00
164. Rest Home, Sanitariums and Private Hospitals	\$25.00
165. Service Stations (See Filling Stations)	
166. Sand, Gravel, etc. (See Building Suppliers)	
167. Seeds (See Agriculture Sales)	
168. Sewing Machines Agents, each salesman	\$15.00
169. Second Hand Store	\$10.00
170. Shoe Repair Shops	\$10.00

171. Sign Painters (See Advertising)	
172. Skating Rinks (ice or roller skates)	
a. permanent	\$25.00
b. Temporary or Traveling	\$50.00
173. Soda Fountains, etc. (See Cafes)	
174. Stables - Riding	\$10.00
175. Taxi - Cabs	\$25.00 per unit
176. Taxidermists	\$15.00
177. Trucking Firms	\$50.00, plus \$10.00 per truck
178. Theatres, Motion Pictures, etc.	\$20.00
179. Tires & Accessories (See Automobile Tires)	
180. Transfer Companies (any person or firm engaged in the business of moving household goods, etc.)	\$30.00
181. Tourist Courts (See Hotels, etc.)	
182. Trading Stamps - Stock of premium merchandize	\$50.00
183. Trailer Parks	\$5.00, plus \$1.00 per Trailer space
184. Travel Bureaus	\$15.00
185. Trucks (for the purpose of hauling stone, gravel, dirt or lumber in addition to other licenses, per truck)	\$5.00 per unit
186. Upholsterers	\$10.00
187. Vacuum Cleaner Salesmen (only)	\$10.00 each salesman
188. Variety Stores	\$15.00, or Section IIIA, whichever is less.
189. Veterenarians	\$25.00
190. Washaterias (See Launderetts, etc.)	
191. Welding Shops	
a. (only)	\$10.00
b. In connection with other business	\$5.00
192. Wrecker Service	
a. (only)	\$10.00
b. In connection with other business	\$5.00
193. Wholesale Dealers not covered elsewhere	\$15.00

SECTION IV

COIN-OPERATED MACHINES

Owners, operators or lessors of coin-operated machines and vending machines and amusement games as per following schedule:

	PER MACHINE
A. Machines operated by one penny	\$1.00
B. Coin-operated United States Stamp Vendor	\$1.00
C. Coin-operated Music Vending Phonograph	\$5.00
D. Coin-operated Amusement Machines	\$5.00
E. All other coin-operated vendors for five cents or over	\$5.00
F. All other coin-operated devices for five cents or over	\$5.00
G. All other coin-operated vendors for less than five cents	\$1.00
H. All other coin-operated devices for less than five cents	\$1.00
I. All coin-operated machines with over three slots, for each additional slot _____	\$5.00

SECTION V

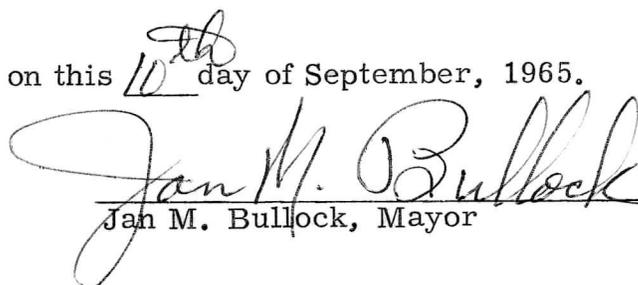
That any person, firm or corporation engaged in any of the trades, businesses, or professions within the City Limits of Eureka Springs, Arkansas, in a transient manner shall be considered, for the purposes of this Ordinance, as a Peddler. Peddling under this Ordinance is construed to mean: " The act of going from house to house, or place to place and offering for sell or selling any merchandise or any other article or thing of value and any person or persons who go from house to house or place to place offering for sell or selling any such wares, goods, merchandise or any other article or thing of value under the provisions of this Ordinance is a Peddler and subject to the license required for peddling." Each and every person, firm or corporation, who shall engage in "peddling" on the streets and alleys of the City of Eureka Springs, Arkansas, must obtain from the City Clerk a license.

Provided further, that nothing herein can be construed so as to license the sale of any produce that is raised and offered for sale by the person who produced the things.

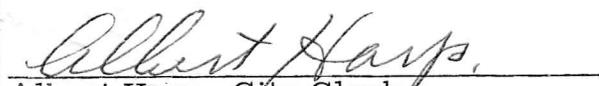
That any person, firm or corporation, as a "peddler", who fails to procure an Occupation License for such peddlings as hereinabove set out, on the first day of engaging in such peddling shall be guilty of a misdemeanor and, upon conviction thereof in the proper Courts of this City, shall be fined in any sum not less than \$1.00 nor more than \$50.00 and each and every day of such violations shall be considered a separate offense.

This ordinance shall take effect and be in force from and after its approval as required by law.

WITNESS our hands and seals on this 10th day of September, 1965.


Jan M. Bullock, Mayor

ATTEST:


Albert Harp, City Clerk