

ORDINANCE NO. 900

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: AMENDING 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 \$25.00, 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

3. Advertising	
a. Advertising Agents per person (Advertising Agents soliciting or receiving business for out-of-town newspapers, magazines or other publications)	\$10.00
b. Advertising Agents (each person, firm or corporation engaged in contracting for advertising or conducting an advertising bureau or agency)	10.00
c. Persons soliciting radio advertising	10.00
d. 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
4. Sign Painting	10.00
5. Agriculture Sales - Retail or Wholesale	
a. Seed and/or Feed	10.00
b. Poultry & Eggs	10.00
6. Air Conditioning and/or Heating Contractors	20.00
	or Section III-A, whichever is less
7. Antiques Shops (exclusively)	20.00
8. Appliance dealers	20.00
9. Attorneys	30.00
10. Architects	20.00
11. Auction Sales Barn	25.00
12. Automobile, Truck and/or Tractor Repair (only)	20.00
13. Automobile, Truck and/or Tractor Sales	20.00
14. Automobile Tires - Retreading, exclusive or where operated in connection with other business	20.00
15. Auto stores where automobile accessories and appliances are sold, whether wholesale or retail	25.00
	or Section III-A, whichever is less
16. Bait Shops (only)	10.00
17. Bakeries	20.00
18. Banks and/or Savings and/or Loan Associations, Building and/or Loan Associations, Finance Companies & other Financial Institutes	75.00
19. Bath Houses and/or Massage Parlors	10.00
20. Barber Shops (2 barbers or less)	15.00
Each additional barber	5.00
21. Beauty Shop (2 operators or less)	15.00
Each additional operator	5.00

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 said 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 then \$25.00, and each and every day of such violation shall be considered a separate offense.

SECTION III. TWO BUSINESSES IN SAME BUILDING: Be it further ordained that any person, firm or corporation engaged in two or more businesses, vocations, callings or professions enumerated in this Ordinance, located in the same building and owned by the same person, firm or corporation, and for which license is required for each, the total average stock shall govern; provided further such engagements are all on flat rates, or for a stated amount under separate items herein, then the tax shall be three-fourths the total of the two items, and if in three items or more, two-thirds the total of all; and not to exceed a total of \$75.00.

A.	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 \$2,500.00	17.50
	4. Average stock \$2,500.00 to \$5,000.00	25.00
	5. Average stock \$5,000.00 to \$10,000.00	30.00
	6. Average stock \$10,000.00 to \$25,000.00	40.00
	7. Average stock \$25,000.00 to \$50,000.00	50.00
	8. Average stock above \$50,000.00	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

22.	Beer (Does not apply to Liquor Store)	
	a. Sold on premises to be consumed elsewhere (only)	20.00
	b. Consumed on premises	20.00
23.	Boats, Motors, and Supplies (only)	20.00
	Sales and/or Repair	or Section III-A whichever is less
24.	Bowling Alleys (exclusively)	25.00
25.	Building Contractors	30.00
26.	Butane, Propane, etc. Wholesale and/or Retail	20.00
27.	Building Suppliers (Lumber, asphalt, cement, metal fixtures, appliances, etc.)	50.00
28.	Cafe, 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
29.	Candy, Ice Cream Stores	10.00
30.	Carpenters - self employed	10.00
31.	Chiropractors	25.00
32.	Cleaning * Pressing Plant	25.00
	a. With Laundry	plus \$10.00
33.	Cold Storage Locker Plant	20.00
34.	Clothing & Other Dry Goods	50.00 or Section III-a whichever is less
35.	Concrete, Earth, Gravel Haulers	10.00
36.	Dance Halls (each public place where admission is charged)	10.00
37.	Dentists	30.00
38.	Doctors & Surgeons	50.00
39.	Drug Stores	50.00 or Section III-A whichever is less
40.	Electricians	10.00
41.	Florists	10.00
42.	Filling Stations	
	a. Only	20.00

43.	Furniture stores & appliances	
	a. New	20.00
	b. Used	10.00
44.	Funeral Homes, Directors, and/or Undertakers	25.00
45.	Garbage Service and/or Collectors	20.00
46.	Gift Shops	20.00
47.	a. Each additional shop	10.00
47.	Grocery Stores	See Section III-A
48.	Golf Driving Range	15.00
49.	Golf Courses (Miniature)	15.00
50.	Gun Shops (exclusively)	10.00
51.	Hotels and/or Motels, Rooming Houses, etc.	
	a. Hotels	\$1.00 per room-Maximum \$75.00
	b. Motels	Minimum \$5.00 - 1st 2 units \$1.00 per room, each additional unit
	c. Rooming Houses, more than 2 units and apartments	\$1.00 per unit
52.	Ice Dealers	10.00
53.	Insurance	
	a. Agencies	15.00
54.	Jewelry Repair (exclusively)	10.00
55.	Launderettes, Washateries (exclusively)	15.00
	a. With Coin-o-matic Cleaning machines	20.00
56.	Linen Supply Companies	15.00
57.	Liquor Stores (Retail)	75.00
58.	Manufacturers (all persons, firms and/or companies 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
59.	Masons, Brick Layers, Concrete Finishing	10.00
60.	Mattress Manufacturers and/or Renovators	10.00
61.	Monument or Marble Dealers	10.00
62.	Museums	20.00
63.	Nurseries - plants & fertilizers, etc.	25.00

87. Veterinarians	25.00
88. Wrecker Service	
a. Only	10.00
b. In connection with other business	5.00
89. Wholesale & retail Dealers not covered elsewhere	15.00
90. All services and businesses not otherwise mentioned	10.00

SECTION IV

COIN OPERATED MACHINES

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

	<u>PER MACHINE</u>
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 types coin-operated vendors not listed 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 5¢	1.00
H. All other coin-operated devices for less than 5¢	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 purpose 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 sale 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 sale 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 \$25.00 and each and every day of such violations shall be considered a separate offense.

That all Ordinances and parts of Ordinances in conflict herewith be and the same are hereby repealed.

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 12 day of December, 1968.

Charles B. Freeman
Charles B. Freeman, Mayor

ATTEST:

Albert Harp
Albert Harp, City Clerk