

ORDINANCE NO. 942

AN ORDINANCE AMENDING ORDINANCE NO. 936, BY DELETING ALL REFERENCES THEREIN TO APPLICATION OF THE TAX LEVY ON CAMPER PARK ACCOMMODATIONS, AND DECLARING AN EMERGENCY.

WHEREAS the City Council of Eureka Springs, Arkansas, passed and approved Ordinance No. 936 on the 4th day of May, 1972; and

WHEREAS said Ordinance, through clerical misprision, contained language including the application of the regulation to camper park accommodations without statutory authority therefore.

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

I

That Sections 1 and 3 of Ordinance No. 936 are amended to read in their entirety as follows:

SECTION 1. DEFINITIONS

1. Gross Receipt Tax. A tax of one per cent upon the gross receipts or gross proceeds from the renting, leasing or otherwise furnishing of motel or hotel accommodations, and upon the gross receipts or gross proceeds of restaurants, cafes and cafeterias in the City of Eureka Springs, Arkansas.

2. Hotel or Motel Accommodations. The renting, leasing or otherwise furnishing of accommodations in hotels or motels upon a day to day basis or a week to week basis. Provided, however, that this shall not include the renting, leasing or furnishing of accommodations upon month to month tenancies or tenancies of a longer duration.

3. Restaurants and Cafes. Any establishment which shall offer any type of prepared foods for sale, and shall include the gross receipts upon all sales of prepared foods on any type of beverages prepared for consumption on or off the premises.

SECTION 3. GROSS RECEIPTS TAX

1. Tax Levy. From and after the passage and approval of this ordinance, a tax in the sum of one percent shall be levied upon the gross receipts or gross proceeds upon the renting, leasing or otherwise furnishing of hotel or motel accommodations for profit, and upon the gross receipts or gross proceeds of restaurants and cafes within the corporate limits of the City of Eureka Springs, Arkansas.

2. Taxable Business. The Commission shall prepare and maintain a current list of the business establishments in the City of Eureka Springs subject to the above tax.

3. Tax Collection. The tax herein levied shall be paid by the persons, firms or corporations liable therefore, and shall be collected by the Commission in the same manner and at the same time as the gross receipts tax levied by Act 386 of 1941, as amended. All the provisions of Act 386 of 1941, as amended, and the rules, regulations and forms promulgated and prescribed by the Commissioner of Revenues pursuant to said Act shall, as far as practicable, be applicable with respect to the enforcement and collection of the tax levied pursuant to this Ordinance.

II

That all ordinances and resolutions, and all parts thereof, in conflict, in whole or in part, with any of the provisions of this Ordinance are hereby repealed to the extent of such conflict; and that, in the judgment of the City Council of Eureka Springs, Arkansas, the public peace, health and safety of the City and the inhabitants thereof demand the immediate passage of this Ordinance, and an emergency is hereby declared to exist whereby this Ordinance shall become effective from and after its passage, approval and publication as provided by law.

PASSED AND APPROVED by the City Council of Eureka Springs, Arkansas, this 7th day of September, 1972.

FRED L. NAFF, MAYOR

ATTEST:

KATHERINE GREEN, CITY CLERK