

ORDINANCE 2019 - 17

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF SEARCY, ARKANSAS; AMENDING CHAPTER 17 OF THE SEARCY CODE OF ORDINANCES CONCERNING THE APPLICATION OF CERTAIN ASSESSMENTS; DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES

The City Council of the City of Searcy, Arkansas, meeting in regular session, makes the following findings of fact and enacts the following provisions:

WHEREAS, the Searcy City Council recognizes the importance of providing a level playing field with respect to the application of the A&P Tax adopted by the City of Searcy

NOW, THEREFORE, the Searcy City Council adopts the following amendment to the Code of Ordinances:

Section 1. Section 17-16 of the Code of Ordinances of the City of Searcy, Arkansas is hereby amended to read as follows:

“17-16-1. Definitions.

17-16-1.1. Gross Receipts Tax – Restaurants. A tax of one and no./100ths percent (1.00%) upon the activities defined in Ark. Code Ann. § 26-75-602(c)(2) as may be amended from time to time and including, but not limited to, the gross receipts or gross proceeds from by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store-restaurants, or any other, similar, business for the sale of prepared food and beverages for on-premises or off-premises consumption, but excluding the gross receipts or gross proceeds of organizations: (i) qualified under 26 U.S.C. § 501(c)(3); and (ii) that have not been issued a permit, license or other authority for the sale of distribution of alcoholic beverages from the State of Arkansas.

17-16-1.2. Gross Receipts Tax – Lodging. A tax of three and no./100ths percent (3.00%) upon the activities defined in Ark. Code Ann § 26-75-602(c)(1) as may be amended from time to time and including, but not limited to, the gross receipts or gross proceeds from renting, leasing, or otherwise furnishing hotel, motel, cabin, bed and breakfast, campground, condominium, or other similar rental accommodations for sleeping, or party room facilities for profit but excluding any rental or lease of any such accommodation for periods of thirty (30) days or more.”

Section 2. The provision of this ordinance are separable and, upon any finding that any provision of this ordinance is unenforceable, the remaining provision shall be enforceable according to their terms.

Section 3. All ordinances, resolution or other acts of the City in conflict with the terms hereof are repealed to the extent of any such conflict.

Section 4. Emergency Clause. In light of the need to address a disparity in treatment among purveyors of food and beverages that is manifestly unfair, an emergency is hereby declared and in order to provide for the continued peace, health, safety and welfare of the residents of the City of Searcy, the provision of this Ordinance shall be in full force and effect from and after the adoption of this ordinance and emergency clause.

Adopted this 14<sup>th</sup> day of May, 2019

The City of Searcy, Arkansas

By: /s/ Kyle Osborne  
Mayor of Searcy

Attest:

/s/ Jerry Morris  
Searcy City Clerk-Treasurer