

ORDINANCE #172

AN ORDINANCE AMENDING ORDINANCE NO. 168 WHICH PROVIDES FOR THE LEVY OF A LOCAL SALES AND USE TAX WITHIN THE CITY OF CLINTON, ARKANSAS: DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES.

Pursuant to Ordinance No. 168, duly adopted by the City Council of the City of Clinton, Arkansas on November 11, 1987, the City has levied a local one percent (1%) sales and use tax; and

WHEREAS, the City Council wishes to clarify the scope of the tax levied pursuant to Ordinance No. 168.

NOW, THEREFORE, be it ordained by the City Council of the City of Clinton, Arkansas that:

Section 1. Section 1 of Ordinance No. 168 adopted November 11, 1987 is hereby amended to read as follows:

As authorized by Act 25 of the First Extraordinary Session of the General Assembly of the State of Arkansas for the year 1981, as amended, there is hereby levied a local sales (gross receipts) tax at the rate of one percent (1%) on the receipts of the sale at retail within the City of all items which are subject to taxation under the Arkansas Gross Receipts Tax Act of 1941, Act 386 of the 1941 Acts of Arkansas, as said Act 386 has been heretofore or may be hereinafter amended; and there is hereby imposed an excise tax on the storage, use, or other consumption within the City of tangible personal property purchased, leased, or rented from any retailer from outside the state for storage, use or other consumption in the City at a rate of one percent (1%) of the sale price of the property or, in the case of leases or rentals, of said lease or rental price, which tax shall be collected according to the terms, procedures, and regulations of the Arkansas Compensating Tax Act of 1949, Act 487 of the 1949 Acts of Arkansas, as said Act 487 has been heretofore or may hereinafter be amended.

Section 2. Section 2 of Ordinance No. 168 adopted November 11, 1987, is hereby amended to read as follows:

Special Election. Said question of the levy of a sales and use tax as provided in Section 2 hereof shall be submitted to a vote of the citizens of the City of Clinton, Arkansas, by special election to be held on the 12th day of January, 1988.

Section 3. The City Council of the City of Clinton, Arkansas has determined that there is immediate need to establish a stable source of revenue to finance vital municipal services, and this Ordinance being necessary for the preservation of the health, safety, and welfare of the citizens of the City of Clinton, Arkansas, shall become law immediately upon its passage, approval and publication.

Passed and approved this 20th day of November, 1987.


MAYOR DON RICHARDSON

ATTEST:


RECORDER / TREASURER FAYE RODGERS

11-20-1987

PROCLAMATION

OFFICE OF THE MAYOR OF THE CITY OF CLINTON, ARKANSAS TO THE PEOPLE OF THE CITY OF CLINTON AND TO THE SHERIFF AND THE BOARD OF ELECTION COMMISSIONERS OF VAN BUREN COUNTY, GREETINGS:

WHEREAS, the Laws of the State of Arkansas and City Ordinance No. 172, adopted on the 20th day of November, 1987, make it the duty of the Mayor of the City of Clinton to call a special election for the purpose of approving a 1% sales and use tax, and

WHEREAS, the Laws of the State require that such election be held within 120 days from the date of ordinance establishing the election date,

NOW THEREFORE, I, Don Richardson, Mayor of the City of Clinton, Arkansas, by virtue of the authority vested in me by law, do hereby call a special election on January 12, 1988, for the purpose of submitting to the qualified electors of such city the levying of a 1% sales tax.

The Sheriff and the Board of Election Commissioners of Van Buren County are hereby requested to cause notice of such election to be published in their county as required by law, and to hold and conduct such election in the same manner as is provided by law with respect to other city elections.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of my office to be affixed this 20th day of November, 1987.



Mayor
Don Richardson