

ORDINANCE NO. 36

AN ORDINANCE FIXING A PRIVILEGE TAX OR OCCUPATION TAX FOR THE RIGHT TO OPERATE A BUSINESS IN THE CITY OF CLINTON, ARKANSAS.

Be it ordained by the City Council of the Incorporated City of Clinton, Arkansas, that City Ordinance No. 33 be amended to read as follows:

SECTION 1. All persons, firms, companies, corporations, or other combinations doing business of any kind of character, operating within the incorporated limits of the city of Clinton, Arkansas, shall pay an annual tax of \$25.00.

SECTION 2. This shall be an annual levy against each business, but shall not be multiplied and assessed in any amount greater than \$25.00 because two or more lines of merchandising or endeavor; such as a grocery store with a meat market in connection or a garage with a service station in connection; are carried on substantially as one business.

SECTION 3. There shall however, be separate assessments and collections for each separate business though the owner and operator be one and the same in any instance.

SECTION 4. This tax shall not apply to County, State or Federal Agencies or offices not to religious or benevolent organizations or social institutions not to individual job holders or wage earners. This tax shall not apply to recreation parlors, bowling alleys, pool halls not theaters as these businesses are or will be taxed under other ordinances.

SECTION 5. The City Marshal of Clinton, Arkansas, is hereby authorized to collect this tax and shall determine at the time of collection whether or not the person, firm, company corporation or other combination shall pay on the basis of conducting one or more businesses may be had upon written application to the City Council of the City of Clinton, Arkansas within 10 days of the date of determination made by the City

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Marshal. Payment in the meantime must be made upon the basis of the City Marshal's determination. All monies collected by the City Marshal of Clinton, Arkansas in the execution of this ordinance shall be turned over to the duly elected City Treasurer, which shall be held by him subject to withdrawal in the manner provided by law. The city marshal shall make a written report of all collections made to the duly elected City Recorder for his use in compiling the permanent records of the city.

SECTION 6. Any person, firm, company, corporation or other combination assessed under this ordinance who shall neglect, refuse or fail to pay the tax prescribed shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than \$10.00 nor more than \$50.00 and each day shall constitute a separate offense.

Passed and approved on this the 28th day of July, 1947.

CECIL McPHERSON, Mayor.

J.E. BURNETT, Recorder.

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VOID - See Ordinance No. 49 dated 12-31-1951.