

ORDINANCE NO. 42

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, 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, 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 an 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 or operator be one and the same in any business.

SECTION 4. This tax shall not apply to County, State or Federal Agencies or offices nor to religious or benevolent organization or social institutions, nor to individual job holders or wage earners. This tax shall not apply to recreation parlors, bowling alleys, pool halls, nor 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 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. Final determination as to whether or not a person, firm, company, corporation or other combination is conducting one or more businesses may be had upon written application to the City Council of the City of Clinton,

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Arkansas, within ten days of the date of determination made by the City 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 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 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 22nd day of February, 1949.

L.N. CONNER, Mayor.

C.B. EVANS, Clerk and Recorder.

REPEALED - See Ordinance No. 49 dated 12-31-1951.