

AN ORDINANCE AMENDING NORTH LITTLE ROCK MUNICIPAL CODE CHAPTER 98, SECTIONS 98-36 AND 98-37, REGARDING LODGING AND FOOD SERVICE TAXES; DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES.

WHEREAS, there is a need to amend Sections 98-36 and 98-37 of North Little Rock Municipal Code ("NLRMC") Chapter 98 (Taxation) to clarify lodging and food service taxes levied and collected for Advertising and Promotion and Parks and Recreation.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTH LITTLE ROCK, ARKANSAS:

SECTION 1: That Chapter 98 (Taxation) of the NLRMC is hereby amended as follows:

Editor's Note: Added text denoted by underline; deleted text by ~~strikethrough~~.

Sec. 98-36 – Hotel Lodging tax for advertising and promotion.

- (a) There is hereby levied on all hotels, and motels, vacation rental houses/rooms, cabins, bed and breakfast, campgrounds, condominiums, or other similar rental accommodations for sleeping with more than 40 rooms a tax of two percent upon the gross receipts from the renting, leasing or otherwise furnishing of ~~hotel or motel~~ these accommodations for profit in the city.
- (b) The tax levied by this section shall be collected from the purchaser or user of the accommodations by the person furnishing such accommodations. Such person shall remit tax collections to the city ~~on~~ by the 15th first day of each month all collections of such tax for the preceding month the second month after the month the tax is collected, accompanied by reports on forms to be ~~prescribed by the city attorney~~ furnished by the Advertising and Promotion Commission. All establishments remitting this tax shall be entitled to a two percent discount on the amount due if such tax is paid on or before the 20th day of the month after the tax is collected. The proceeds from the tax levied by this section shall be for the benefit of the advertising and promotion commission.
- (c) Subsection (a) of this section shall not apply to the rental or lease of such accommodations for periods of thirty (30) days or more.

~~State law reference—~~ Hotel tax authorized, A.C.A. § 26-75-602.

Sec. 98-37 – Hotel Lodging and restaurant food service tax for parks and recreation.

- (a) There is levied an additional one percent of tax upon the gross receipts or gross proceeds on the renting, leasing or otherwise furnishing of all hotel, ~~or motel,~~ vacation rental houses/rooms, cabin, bed and breakfast, campground,

condominium, or other similar sleeping accommodations for profit in the city and upon the gross receipts or gross proceeds of restaurants, cafes, cafeterias and other establishments engaged in the business of selling prepared food for consumption on the premises in the city. All establishments remitting this tax shall be entitled to a two percent discount on the amount due if such amount is paid on or before the 20th day of each month.

- (b) The proceeds from the tax levied by this section shall be for the benefit of the parks and recreation commission.
- (c) The tax levied by this section shall be collected from the purchaser or user of the accommodations by the person furnishing such accommodations or prepared food. Such person shall remit tax collections to the city by the first day of the second month after the month the tax is collected, accompanied by reports on forms to be furnished by the Advertising and Promotion Commission. All establishments remitting this tax shall be entitled to a two percent discount on the amount due if such tax is paid on or before the 20th day of the month after the tax is collected.
- (d) Subsection (a) of this section shall not apply to the rental or lease of such accommodations for periods of thirty (30) days or more.

State law reference — Authority for above tax, A.C.A. § 26-75-602.

SECTION 2: That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict.

SECTION 3: That the provisions of this Ordinance are hereby declared to be severable and if any section, phrase, or provision shall be declared or held invalid, such invalidity shall not affect the remainder of the sections, phrases or provisions.

SECTION 4: It is hereby found and determined there is a need to amend Sections 98-36 and 98-37 of the North Little Rock Municipal Code to accurately state and clarify lodging and food service taxes levied and collected for advertising and promotion and parks and recreation; that the passage of this Ordinance is necessary in order to insure the proper and orderly growth of this land and of the City of North Little Rock, Arkansas, and being necessary for the immediate preservation of the public health, safety and welfare; THEREFORE, an emergency is hereby declared to exist, and this Ordinance shall be in full force and effect from and after its passage and approval.

PASSED:

APPROVED:

Mayor Joe A. Smith

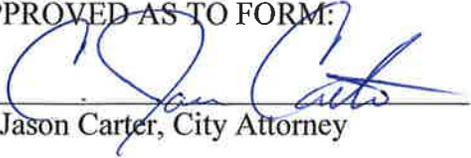
SPONSOR:

ATTEST:


Mayor Joe A. Smith

Diane Whitbey, City Clerk

APPROVED AS TO FORM:


C. Jason Carter, City Attorney

PREPARED BY THE OFFICE OF THE CITY ATTORNEY/b

FILED <u>11:30</u> A.M. _____ P.M.
By <u>City Atty JASON CARTER</u>
DATE <u>4-5-16</u>
Diane Whitbey, City Clerk and Collector North Little Rock, Arkansas
RECEIVED BY <u>J. Brazz</u>