

ORDINANCE NO. 1-1976

AN ORDINANCE FIXING THE PERMIT FEES AND GROSS RECEIPTS TAX ON PRIVATE CLUBS SITUATED WITHIN THE CITY LIMITS OF THE CITY OF COTTER, ARKANSAS, PROVIDING FOR VIOLATIONS THEREOF, FOR RULES AND REGULATIONS FOR THE ENFORCEMENT THEREOF AND OTHER MATTERS PERTAINING THERETO.

WHEREAS, the City of Cotter, Arkansas, presently has located within its city limits a club where intoxicating liquors are sold, and it is anticipated that other such clubs may locate therein in the future;

WHEREAS, Ark. Stat. 1947 Ann., Sec. 48-1410, authorizes municipalities to charge annual permit fees and gross proceeds or gross receipt taxes against private clubs where intoxicants are sold; and,

WHEREAS, it would be to the best interests of the residents of the City of Cotter, Arkansas to fix said rates and gross receipt taxes;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COTTER, ARKANSAS:

SECTION I. That from and after the enactment and passage of this ordinance all private clubs selling intoxicating beverages created and existing by virtue of Ark. Stat. 1947 Ann., Sec. 48-1410, situated within the city limits of the City of Cotter, Arkansas, shall pay \$250.00 to the City Treasurer which sum is one-half of the amount of the annual permit fee of \$500.00 presently charged by the State of Arkansas as provided by said statute; or, if said statute is amended from time to time to change the amount of the annual fee charged by the State of Arkansas, then the annual fee payable to the city shall be one-half thereof.

SECTION II. That from and after the enactment and passage of this ordinance all private clubs within the City of Cotter, Arkansas, shall pay to the City Treasurer the sum of one-half, being 5%, of the gross proceeds or gross receipts tax as provided by Ark. Stat. 1947 Ann., Sec. 48-1410, the present charge by the State being 10%. If said Statute is amended from time to time raising or lowering the gross receipts and gross proceeds tax from its current 10% rate, the rate payable to the city as fixed by this ordinance shall be one-half of that charged by the state.

SECTION III. That the City Treasurer is hereby authorized and directed to promulgate reasonable rules and regulations for the enforcement and collection of the taxes levied herein including the requirement that records be maintained showing charges for mixed drinks or for the cooling and serving of beer and wine.

SECTION IV. If any club shall fail to remit any fee or taxes levied by this ordinance then the City Treasurer shall be authorized to revoke said permit. The failure to remit either the fee or the taxes, or both fee and taxes, provided herein shall be deemed a misdemeanor punishable by a fine of not less than \$150.00 and not more than \$500.00 and each separate day said annual permit fee or taxes or both remain unpaid shall be a separate offense.

SECTION V. There being an immediate need for the issuance of the aforesaid permits and taxation, an emergency is declared to exist and this ordinance, being necessary for the protection of the public health, safety, and welfare, is declared to be in full force and effect immediately upon and after its passage.

PASSED this 21st day of January, 1976.

APPROVED:



Mayor Rex S. Bayless

ATTEST:



L. A. Rice, Recorder