

ORDINANCE NO. 378

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

WHEREAS, the city of Mountain Home, Arkansas has located within the present city limits several private clubs where intoxicating liquors are sold, and;

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

WHEREAS, it would be to the best interest of the citizens and residents of the city of Mountain Home to fix said rates and gross receipt taxes, and;

THEREFORE, it is hereby ordained by the City Council of the city of Mountain Home, Arkansas:

SECTION I. That from and after the inactment and passage of this ordinance all private clubs selling intoxicating beverages created and existing by virtue of Ark. Stat. Ann. Sec. 48-1410, situated within the city limits of the city of Mountain Home, Arkansas, shall pay to the City Clerk or City Treasurer one half (1/2) of the amount of the annual permit fee (state fee at present is \$500.00) charged by the state of Arkansas, (\$250.00), as provided by the above quoted statute, or one half (1/2) of that rate for an annual permit fee as may be amended by said Arkansas statute.

SECTION II. That from and after the inactment and passage of this ordinance all private clubs within the city of Mountain Home, Arkansas shall pay to the City Clerk or City Treasurer the sum of one half (1/2) of the gross proceeds or gross receipts tax as provided by Ark. Stat. Ann. Sec. 48-1410 (at the present time 10%) as the present charge under the state statute is 10%. If the aforementioned state statute be amended in the future raising or lowering the gross receipts and gross proceeds tax from its' current 10% rate, the rate as fixed by this ordinance shall be one half (1/2) thereof.

SECTION III. That the City Clerk and City Treasurer are hereby to promulgate reasonable rules and regulations for the inforcement and collection of the taxes levied herein including requiring each permittee to maintain records showing charges for mixed drinks or for the cooling and serving of beer and wine.

SECTION IV. If any permittee shall fail to remit any fee or taxes levied by this ordinance then the City Clerk and the City Treasurer shall be authorized to revoke said permit. Said failure to remit any of the fees or taxes provided herein shall also be deemed a misdemeanor punishable by a sum of not less than \$150.00 and not more than \$500.00 and each separate day said annual permit fee or taxes remains unpaid shall be a separate offense.

SECTION V. There being an immediate need for the issuance of permits and taxation of private clubs within the city of Mountain Home, Arkansas, 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 7th day of January, 1974.

APPROVED:

J. E. Flanders  
Mayor J. E. Flanders

ATTEST:

Penelope R. Feist  
City Clerk Penelope R. Feist

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assessed to  
1983 effective  
May 1, 1983  
OK  
785-136  
1-1986-10%*

*Penelope R. Feist  
July 10, 1974*