

ORDINANCE NO. 877

AN ORDINANCE REPEALING ORDINANCE NO. 317, ESTABLISHING AN ANNUAL PRIVILEGE LICENSE TAX FOR VARIOUS BUSINESSES, TRADES, VOCATIONS, OCCUPATIONS OR PROFESSIONS WITHIN THE CITY OF WARREN, ARKANSAS, PROVIDING FOR THE AMOUNT THEREOF, AND FOR OTHER PURPOSES:

WHEREAS, the City Council has made careful research and has ascertained that various privilege taxes are inequitable; and

WHEREAS, Ordinance No. 317 should be repealed and privilege taxes should be set as herein described.

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

SECTION 1. That the carrying on of any business, occupation or profession of whatever kind or nature within the City of Warren, Arkansas, is hereby declared to be a privilege, and from and after the effective date of this Ordinance any person, firm or corporation, engaged in any business, occupation or profession of whatsoever kind or nature within the City of Warren shall pay an annual privilege tax for the privilege of carrying on such business, occupation or profession within the City of Warren. The privilege tax as provided herein to be paid by the person, firm or corporation engaging in any business, occupation, or profession, shall be as follows:

ABSTRACT OF TITLE: Each person, firm or corporation making abstracts of title	\$50.00
ACCOUNTANTS, AUDITORS, TAX CONSULTANTS, PUBLIC BOOKEEPERS	\$50.00
AIR CONDITIONING AND HEATING CONTRACTORS	\$50.00
APARTMENT HOUSES	\$50.00

ATTORNEYS: Each attorney, or where partnership, each member of firm licensed to practice law	\$50.00
AUTOMOBILES, TRUCKS AND IMPLEMENT DEALERSHIP: New or used, repair services, etc., not including gasoline service station	\$100.00
ANTIQUE SHOPS	\$30.00
AUTOMOBILE REPAIR: Automobile repair shop	\$50.00
Automobile upholstery	\$30.00
Automobile accessories and parts, exclusively	\$50.00
Body shop	\$50.00
Home and auto stores where auto accessories and appliances are sold, wholesale or retail	\$50.00
Quick lube garages	\$30.00
BAKERIES, PIE SHOPS AND/OR DO-NUT SHOPS: Wholesale and/or retail	\$30.00
BANKS and CREDIT UNIONS, or dealers in exchange, notes or discounts	\$100.00
BARBER SHOPS	\$30.00
BEAUTY PARLORS	\$30.00
BROKERS: Lumber broker, per year; stocks and bonds, per year; lease and royalty, per year; real estate and/or rental agent, per year	\$30.00
BUILDING MATERIALS: Wholesale and/or retail	\$75.00
CABINET SHOP, CARPENTRY AND MILLWORK	\$30.00
CAKES, CANDY AND NOTIONS: Manufacturer or agency, per truck making delivery in City	\$30.00

CAFETERIAS, RESTAURANTS, CAFES, LUNCH STANDS, LUNCH COUNTERS, or anyplace where food is prepared and served to the public	\$40.00
CAR WASH	\$40.00
CEMENT, READY MIX PLANTS	\$50.00
CHIROPRACTOR: Each licensed person or member of firm	\$50.00
CIVIL, MINING, CONSULTING OR MECHANICAL ENGINEER OR SURVEYOR	\$50.00
CLEANERS AND PRESSERS	\$30.00
COLLECTION AGENCY OR CREDIT BUREAU	\$30.00
COMMISSION MERCHANTS: Each commission merchant or agent carrying a stock or handling consignment of goods, wares or merchandise shipped to each agent or dealer from places or points outside or within the State, or distributed from warehouses within the City	\$30.00
CONFECTIONERY: Drive-ins, etc.	\$40.00
CONTRACTORS: A contractor under the provision of this ordinance shall be termed any person, firm or corporation who shall contract or engage to perform any certain service or labor among the following categories:	
HOUSE BUILDING: Each person, firm or corporation doing business in the City	\$30.00
HOUSE WRECKING & MOVING & SALES OF SECOND-HAND BUILDING MATERIAL	\$50.00
PLASTERERS OR LATHERERS having offices located in the City or contracting jobs in the City	\$30.00
PAINTERS, PAPER HANGERS OR DECORATORS having offices located in the City or contracting jobs in the City	\$30.00

STONE OR BRICK WORKERS having offices located in the City or contracting jobs in the City	\$30.00
PLUMBERS SUPPLY, wholesale or retail	\$30.00
PLUMBING CONTRACTORS, STEAM OR GAS FITTERS	\$30.00
CONTRACTORS, GENERAL	\$50.00
ELECTRICAL CONTRACTORS & SUBCONTRACTORS	\$30.00
ELECTRICAL SUPPLIES, wholesale or retail	\$30.00
ALL OTHER CONTRACTORS not provided for in the above schedule	\$30.00
DENTIST: Each licensed dentist	\$75.00
DIRECTORIES: Each person or firm compiling, selling or offering for sale	\$30.00
DRUG STORES or Apothecaries	\$75.00
DRY GOODS: Stores only	\$50.00
ELECTRONIC SALES AND SERVICE	\$30.00
FEED AND SEED STORES	\$50.00
FINANCE COMPANIES	\$50.00
FISH, wholesale or retail	\$30.00
FLOOR FINISHING, POLISHING, SANDING, BLEACHING, SEALING, REFINISHING AND CARPETING	\$30.00
FLORIST, wholesale or retail	\$50.00
FOUNDARY, BLACKSMITH SHOP, WELDERS, MACHINE SHOP, BOILER WORKS, PIPE SHOP, OR RADIATOR PLANT: Each person, firm or corporation conducting any of the above	\$30.00

FRUIT STAND, BROKERS OR DEALERS: Also vegetables; each fruit and vegetable broker or dealer selling from stand, truck or any other place (of produce not raised by vendor)	\$30.00
FRUIT TREES AND SHRUBBERY: Dealers and itinerate and/or transient vendors of same, per annum	\$30.00
FUNERAL DIRECTORS OR UNDERTAKERS	\$100.00
GASOLINE SERVICE STATIONS	\$50.00
GENERAL MERCHANDISE: Dry goods, sporting goods, appliances, notions, etc.	\$50.00
GENERAL MERCHANDISE: Hardware, appliances, furniture, paints, sporting goods, etc.	\$50.00
GIFT SHOPS	\$30.00
MISCELLANEOUS OCCUPATION: Any business not otherwise licensed	\$30.00
MEDICAL SUPPLY/MEDICAL EQUIPMENT RENTAL	\$50.00
MOBILE HOME/CAMPING/TRAILER SALES	\$40.00
MOBILE HOME OR TRAILER PARK	\$100.00
NEWSPAPER PUBLISHERS: Daily or weekly publications	\$30.00
NURSING HOMES	\$100.00
ON-LINE NEWSPAPERS	\$30.00
OFFICE SUPPLIES AND/OR JOB PRINTING	\$30.00
OPTICIANS	\$75.00
PACKING HOUSE, POULTRY PROCESSING PLANT and/or packing house products, processors, dealers, agents or brokers	\$100.00
PAWN SHOPS AND HUNTING & FISHING SUPPLIES	\$30.00

PHYSICIANS: Each Physician, surgeon, osteopath, or eye, ear, nose and throat physician who practice their profession, each person	\$75.00
PHOTOGRAPHERS	\$30.00
PIANO TUNERS: Where not connected with established music company that pays occupation tax	\$30.00
PLANING MILL, SAW MILLS, FLOORING MILLS	\$100.00
POOL HALLS	\$30.00
PORTABLE CONCESSION STANDS, exclusive of school functions	\$30.00
RADIO AND/OR T.V. STORE REPAIR AND INSTALLATIONS	\$30.00
RADIO BROADCASTING STATIONS	\$50.00
REPAIR SHOPS: Each repair shop not otherwise licensed	\$30.00
REAL ESTATE: Each person, firm or corporation engaged in buying and selling real estate in the City	\$30.00
SAVINGS & LOAN ASSOCIATIONS	\$100.00
SEWING MACHINE DEALER OR COMPANY	\$30.00
SECOND-HAND STORES: buying or selling second-hand clothing, shoes, furniture, hardware, lumber, etc.	\$30.00
SHOE REPAIR STORE	\$30.00
SHOE STORE OR SHOE DEPARTMENT	\$30.00
SIGN PAINTERS: Per annum	\$30.00
SPORTING GOODS STORES AND/OR ATHLETIC GOODS DEALERS	\$50.00
TRANSFER COMPANIES: Any person or firm engaged in the business of moving household goods, etc., or hauling merchandise or materials	\$40.00

TREE SURGERY OR PRUNING	\$30.00
TRANSIENT MERCHANTS	\$50.00
TRUCKS: Limited to hauling stone, gravel, dirt, or lumber per truck	\$30.00
VACUUM CLEANERS: Dealer, agent, salesman, where no other license is paid	\$30.00
VARIETY STORES	\$50.00
VETERINARY SURGEON: Each licensed person or member of firm doing business as such	\$50.00
WOODYARD OR DEALER IN WOOD	\$30.00

SECTION 2. The taxes as provided herein for the calendar year 2014 shall be due and payable January 1, 2014. Commencing with the year 2014, the taxes herein provided shall be due and payable in advance for each calendar year hereafter beginning January 1, 2014. Penalties for failure to pay the privilege tax provided in this Ordinance shall be ten percent (10%) of the amount due when the payment is made after March 1 of any calendar year. Citations to appear in Warren District Court for failure to pay will be issued by the City Building Code Department.

SECTION 3. It shall be the duty of the City Clerk upon receipt of the amount of the privilege tax provided to herein issue a receipt under this Ordinance for every person, firm or corporation liable to pay such tax, and to state in each receipt issued the amount thereof, the period of time covered thereby, the name of the person, firm or corporation to whom issued, the business, occupation or profession to be carried on, and in no case shall any mistake in stating or computing the amount of the tax due prevent or prejudice the collection by the City of what shall actually be due under this Ordinance.

SECTION 4. Any person, firm or corporation engaging in more than one business, occupation or profession shall pay a separate privilege tax for each such business, occupation or profession.

SECTION 5. It shall be unlawful for any person, firm or corporation, whether as principal or agent, to commence, engage in, or carry on any of the aforesaid businesses, occupations or professions within the City of Warren without have first paid the privilege tax as herein provided on or before the prescribed date that penalty attaches.

SECTION 6. The period covered by taxes paid shall be for one calendar year or a part thereof.

SECTION 7. The receipt issued hereunder shall not be transferable.

SECTION 8. Any person, firm or corporation doing business in the City of Warren without the payment of the privilege tax herein above provided, and without having been issued a receipt to transact its business shall, upon conviction in the Warren District Court, be deemed guilty of a misdemeanor and shall be fined in a sum not less than \$50.00 nor more than \$5,000.00, and each day of violation shall constitute a separate offence.

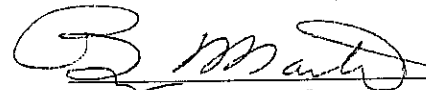
SECTION 9. It shall be unlawful for any person to knowingly and willfully make a false written affidavit as to number of persons engaged in such business or to file such false affidavit with the City Clerk or any Deputy Clerk, for the purpose of defrauding the City of Warren by procuring a receipt for a lesser sum that is lawfully due.

SECTION 10. The term "person" as used in this Ordinance refers to the total number of individuals actively engaged in such business, including the individual owner, or owners, managers, supervisors and employees.

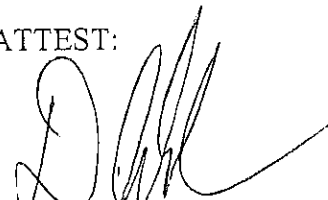
SECTION 11. Should any word, section, or part of a section or provision of this Ordinance be for any reason held unconstitutional, void or invalid, it shall not affect the validity of any other word, section or provision thereof which is itself not void or invalid.

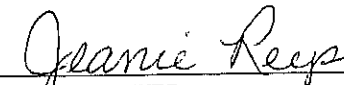
SECTION 12. All Ordinances or parts of Ordinances in conflict herewith are hereby repealed, particularly Ordinance No. ~~137~~ 317

ADOPTED this 15th day of October, 2013.


BRYAN MARTIN
MAYOR

ATTEST:

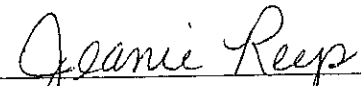

DAVID L. CHAMBERS
City Attorney


JEANIE REEP
City Clerk

CERTIFICATE

I, the undersigned City Clerk of the City of Warren, Arkansas, hereby certify that the foregoing is a true and correct copy of Ordinance No. 877, passed by the City Council of Warren, Arkansas, in regular session the 15th day of October, 2013; and that said Ordinance is now of record in Ordinance Record Book 6 at pages _____.

IN WITNESS WHEREOF, I have hereunto set my hand this 15th day of October, 2013.


JEANIE REEP
City Clerk