

AN ORDINANCE AMENDING CHAPTER 13, ARTICLE II, DIVISION 2
OF THE PINE BLUFF CODE OF ORDINANCES
(GROSS RECEIPTS TAX ON HOTELS AND RESTAURANTS)

1 Whereas, Act 364 of 1993 amended Title 26, chapter 75,
2 Subchapter 6 of the Arkansas Code for the purpose of
3 clarifying the method by which a city may levy a hotel and
4 restaurant tax, the gross receipts to which the tax applies,
5 the method by which the tax is collected, the membership of
6 advertising and promotion commissions, the uses to which tax
7 proceeds may be put, and the provisions for issuance of bonds
8 payable from proceeds of the tax; and

9 WHEREAS, changes in the Pine Bluff Code of Ordinances are
10 necessary in order to comply with said amendment.

11 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE
12 CITY OF PINE BLUFF, ARKANSAS:

13 SECTION 1. That Chapter 13, Article II, Division 2 of the
14 Code of Ordinances of the City of Pine Bluff is hereby amended
15 to read as follows:

16 GROSS RECEIPTS TAX ON HOTELS AND RESTAURANTS

17 Section 13-46. Definitions.

18 "Similar businesses" shall mean any establishment engaged
19 in the business of selling prepared food or beverages for
20 consumption on or off the premises.

21 Section 13-47. Gross receipts tax.

22 (a) A tax in the sum of two percent (2%) shall be levied in
23 the City of Pine Bluff (1) upon the gross receipts or gross
24 proceeds from the renting, leasing, or otherwise furnishing
25 hotel, motel, or short term condominium rental accommodations for
26 sleeping, meeting, or party room facilities for profit, but such
27 accommodations shall not include the rental or lease of such
28 accommodations for periods of thirty (30) days or more; and (2)
29 upon the portion of the gross receipts or gross proceeds received
30 by restaurants, cafes, cafeterias, delis, drive-in restaurants,
31 carry-out restaurants, concession stands, convenience stores,
32 grocery store-restaurants, and similar businesses, from the sale

1 of prepared food and beverages for on or off-premises
2 consumption, but such tax shall not apply to such gross receipts
3 or gross proceeds of organizations qualified under section 501
4 (c)(3) of the federal Internal Revenue Code.

5 (b) The tax so levied shall be paid by the persons, firms, and
6 corporations liable therefor and shall be collected by the
7 Pine Bluff Advertising and Promotion Commission or by a
8 designated agent of said commission in the same manner and at
9 the same time as the tax levied by the Arkansas Gross Receipts
10 Act of 1941, A.C.A. 26-52-101 et seq. The person paying the tax
11 shall report and remit it upon forms provided by the commission,
12 and as directed by the commission. The rules, regulations, forms
13 of notice, assessment procedures, and the enforcement and
14 collection of the tax under the Arkansas Gross Receipts Act of
15 1941, A.C.A. 26-52-101 et seq., shall, so far as practicable, be
16 applicable with respect to the enforcement and collection of the
17 tax levied herein. However, the administration and enforcement,
18 and all actions, shall be by, and in the name of, the commission
19 through the proper commission officials or agents.

20 Section 13-48. Taxable businesses.

21 The Pine Bluff Advertising and Promotion Commission shall
22 prepare and maintain a current list of the business establish-
23 ments in the city subject to the tax levied by this division.

24 Section 13-49. Creation of advertising and promotion fund;
25 authorized uses.

26 (a) There is hereby created a fund to be known as the Pine
27 Bluff advertising and promotion fund. All taxes, interest,
28 penalties, and costs collected pursuant to Section 13-47(a)
29 shall be credited to said fund. All revenues received by the
30 advertising and promotion commission shall be "special revenues,
31 and shall be deposited by the advertising and promotion
32 commission in such bank account or accounts as may be designated

1 by said commission.

2 (b) All monies credited to the fund shall be used by the
3 commission for advertising and promoting the city and its
4 environs or for the construction, reconstruction,
5 extension, equipment, improvement, maintenance, repair, and
6 operation of a convention center or for the operation of
7 tourist promotion facilities in the city, and facilities
8 necessary for, supporting, or otherwise pertaining to, a
9 convention center, for funding of the arts, for the operation of
10 theme parks, family entertainment facilities, or other
11 tourist-oriented facilities as determined by the advertising and
12 promotion commission not inconsistent with Arkansas enabling
13 statutes. Such funds shall not be used for general capital
14 improvements within the city; for the costs associated with the
15 general operation of the city; or for general subsidy of any
16 civic groups or the chamber of commerce. However, said
17 advertising and promotion commission may contract with such
18 groups to provide to the commission actual services that are
19 connected with tourism events or conventions. The authorization
20 and limitations contained herein shall be reasonably construed so
21 as to provide funds for promoting and encouraging tourism and
22 conventions while not allowing such special revenues to be
23 utilized for expenditures that are normally paid from general
24 revenues of the city.

25 Section 13-50. Commission created.

26 (a) The Pine Bluff Advertising and Promotion Commission is
27 hereby created. Said commission shall be composed of seven (7)
28 members, each of whom shall reside within the corporate limits,
29 as follows:

30 (1) Four (4) members shall be owners or managers of
31 businesses in the tourism industry, at least three (3) of whom
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1 shall be owners or managers of hotels, motels, or restaurants,
2 and shall serve for staggered terms of four (4) years;

3 (2) Two (2) members of the commission shall be members of the
4 governing body of the city and selected by the governing body and
5 shall serve at the will of the governing body; and

6 (3) One (1) member shall be from the public at-large
7 and shall serve for a term of four (4) years.

8 (b) Vacancies on the commission, whether resulting
9 from expiration of a regular term or otherwise, in any of the
10 four (4) tourism industry positions provided for in (a)(1) of
11 Section 13-50 or in the at-large position shall be filled by
12 appointment made by the remaining members of the commission,
13 with the approval of the governing body of the city.

14 Section 13-51. Organization of commission; powers and duties.

15 (a) The commissioners shall elect officers, and adopt such
16 rules, regulations, and procedures as they deem necessary and
17 appropriate for the proper operation of the commission.

18 (b) The commission shall operate pursuant to authority vested
19 therein by Title 26, Chapter 75, Subchapter 6 of the Arkansas
20 Code, as amended; and shall utilize all revenues collected in
21 the city advertising and promotion fund for purposes not
22 inconsistent with said statutes and local ordinances.

23 (c) The commission shall make quarterly reports to the mayor
24 and city council, reporting in full on the operations of the
25 commission, including an accounting of receipts and
26 disbursements; and shall submit to the mayor and city council an
27 annual audit prepared by a recognized independent auditing firm.

28 Section 13-52—13-70. Reserved.

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1 SECTION 2. That this ordinance being necessary for the
2 preservation of the public peace, health and safety, and prompt
3 compliance with State law, an emergency is hereby declared to
4 exist, and this ordinance shall be in full force and effect from
5 and after its passage and approval.

6 PASSED AND APPROVED THIS 19th DAY OF July, 1993.

7 ATTEST:

8 Kathy Heroman
9 CITY CLERK

[Signature]
MAYOR

10 APPROVED AS TO FORM:
11 [Signature]
12 CITY ATTORNEY

[Signature]
SPONSOR

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