

Prepared by:
William F. Smith III
Russellville City Attorney
P.O. Box 428
Russellville, Arkansas 72811
Sponsor: A & P Commission
NB#9



I, FERN TUCKER, Circuit Clerk and Recorder of the County attested do hereby certify that this instrument was filed for record the 04/29/2010 at 10:23:31 AM, and the same is now duly recorded in Miscellaneous Book 2010-21 Page 790 - 794
Witness my hand and the seal of said court this the 4/29/2010
Fern Tucker - Circuit Clerk and Recorder
By Jane Collins D.C.

ORDINANCE NO. 2077

AN ORDINANCE AMENDING ORDINANCE NO. 1692, WHICH SET UP THE ADVERTISING AND PROMOTION COMMISSION AND LEVIED A TAX UPON THE GROSS RECEIPTS OF HOTELS AND MOTELS IN THE CITY OF RUSSELLVILLE, ARKANSAS, BY ADDING A GENERAL MISDEMEANOR SECTION FOR NON-COMPLIANCE WITH ORDINANCE NO. 1692, AND FOR OTHER PUPOSES

WHEREAS, the Advertising and Promotion (“A&P”) Commission was set up by the City Council of the City of Russellville, Arkansas, under the authority of state law and Ordinance No. 1692; and

WHEREAS, Ordinance No. 1692, as amended, currently levies a three percent (3%) tax upon the gross receipts of hotels, motels, and lodging establishments within the city limits of the City of Russellville, Arkansas; and

WHEREAS, the A&P Commission needs additional enforcement tools to collect the A&P tax from entities subject to the tax and a general misdemeanor section added to Ordinance No. 1692 would greatly aid the A&P Commission in collect of the A&P tax.

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

SECTION 1: Authority. This Ordinance is passed by the City of Russellville under the authority of the State of Arkansas pursuant to Arkansas Code Annotated §§ 27-75-601 *et seq.*, 14-43-602, 14-54-103, 14-55-101 and 14-55-102.

SECTION 2: Ordinance No. 1692 is hereby amended to add Section 10 to read as follows:

“**SECTION 10:** The following words and phrases, except where the context clearly indicates the application of a different meaning, when used in Ordinance No. 1692, as amended, shall have the following meaning:

- (a) **A&P Tax**-means the gross receipts tax or gross proceeds tax levied by Ordinance No. 1692, as amended from time to time.
- (b) **Assessment**-means a tax is assessed when it is recorded as the liability of a taxpayer on the Commission’s records. The assessment becomes a first assessment following the decision of the Commission or its designated agent, if the assessment is protested.
- (c) **Business entity**-means a corporation, association, partnership, joint venture, limited liability company, limited liability partnership, trust or other legal business entity.

10-21-790