

FILED

ORDINANCE NO. 183 AUG 19 1983 PH 3 10

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL HEIGHTS, COUNTY OF BENTON, STATE OF ARKANSAS: AN ORDINANCE TO BE ENTITLED: AN EMERGENCY ORDINANCE PROVIDING FOR THE AMENDING OF CERTAIN PROVISIONS OF ORDINANCE NUMBER 16; TO DEFINE "SINGLE TRANSACTION"; AND FOR OTHER PURPOSES.

WHEREAS, on December 13, 1982, The City Council of the City of Bethel Heights, Arkansas, did enact an Ordinance Numbered 16 providing for the levy of a local sales and use tax within the City of Bethel Heights, Arkansas, and

WHEREAS, on January 25, 1983, the voters of the City of Bethel Heights, Arkansas, did approve said ordinance, and

WHEREAS, the General Assembly of the State of Arkansas did enact Act 802 of 1983, which limited said tax to a maximum of Twenty-five Dollars and left the defining of "single transaction" as contained in Act 25 of the first extraordinary session of 1981.

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

SECTION 1: Ordinance Number 16 is hereby amended so that any city general sales or use tax levied pursuant to Act 25 of the first Extraordinary Session of 1981 and Ordinance Number 16 shall be levied and collected only to a maximum of Twenty-five Dollars (\$25.00) for each single transaction.

SECTION 2: For purposes of this ordinance and Ordinance Number 16, the term "single transaction" shall be defined according to the nature of the goods purchased, as follows:

A) When two or more devices in which, upon which or by which any person or property is, or may be, transported or drawn, including but not limited to on-road, or farm vehicles, whether required to be licensed or not, airplanes, water vessels, motor vehicles, or non-motorized vehicles, or mobile homes, are sold by a seller, each individual unit, whether part of a "fleet" sale or not, shall be deemed a single transaction.

B) The charges for utility services which are subject to the City-wide sales and use tax and which are furnished on a continuous service basis, whether paid daily, weekly, monthly or annually, shall be computed in monthly increments, and each such monthly charge increment shall be considered to be a single transaction.

C) For sales of building materials and supplies to contractors, builders or other persons, a single transaction shall be deemed to be any single sale made on a single day which is reflected on a single invoice, receipt or statement, on which an aggregate sales or use tax figure has been reported and remitted to the State.

D) When two or more items of major household appliances, commercial appliances, major equipment or machinery are sold, each individual unit shall be deemed a single transaction.

E) For groceries, drug items, dry goods and other tangible personal property and/or services not otherwise expressly covered in this section, a single transaction shall be deemed to be any single sale on a single day which is reflected on a single invoice, receipt or statement, on which an aggregate sales tax figure has been reported and remitted to the State.

SECTION 3: If any part of this Ordinance is held invalid, such invalidity shall not affect any other portion of this Ordinance which can be made effective without said invalidity.

SECTION 4: An emergency is hereby declared to exist, and this Ordinance, being necessary for the health, safety and welfare of the citizens of Bethel Heights, Arkansas, shall be in full force and effect from the date of passage and approval

PASSED AND APPROVED THIS 8th DAY OF Aug., 1983.

APPROVED:

Johnny Kendrick Mayor  
Johnny Kendrick, Mayor

ATTEST:

Onetta F. Clark

Onetta F. Clark, Recorder-Treasurer

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83 AUG 15 PM 3 10