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90-8750

ORDINANCE NO. 34

AN ORDINANCE, LEVYING A PERMIT TAX AND GROSS RECEIPTS TAX ON PRIVATE CLUBS IN WHICH ALCOHOLIC BEVERAGES MAY BE SERVED; PROVIDING A PENALTY FOR NON-PAYMENT OF PERMIT TAX OR GROSS RECEIPTS TAX; PROVIDING PENALTY FOR VIOLATIONS OF THIS ORDINANCE

FILED FOR RECORD  
At 11:16 O'clock X M

APR 15 1990

SUE HODGES  
Clerk and Recorder  
BENTON COUNTY, ARK.

WHEREAS, Section 10, Act 132, Acts of Arkansas, 1969, codified as Arkansas Code Annotated Section 3-9-223, empowers cities, incorporated towns and counties to levy a permit fee and supplemental gross receipts tax in accordance with said Act 132; and

WHEREAS, the Town of Bethel Heights, Arkansas, desires to levy a permit fee and a supplemental gross proceeds or gross receipts tax in accordance with said Act 132;

NOW, THEREFORE, BE IT ORDAINED by the Town Council of Bethel Heights, Arkansas:

SECTION 1: Any private club which applies for and receives a permit from the Alcoholic Beverage Control Board of the State of Arkansas in accordance with Section 10, Act 132 of the Acts of Arkansas, 1969, shall pay to the Town of Bethel Heights, Arkansas, an annual permit fee of Two Hundred Fifty Dollars (\$250.00) on a calendar year basis. An annual renewal fee in the same amount shall be paid to the City Clerk of the Town of Bethel Heights, Arkansas, on or before July 1 of each year. The fee for permits applied for and received after JULY 1 of any year shall be pro-rated on a monthly basis for that particular year by the Town Clerk of the Town of Bethel Heights, Arkansas.

SECTION 2: In addition, to said permit fee, there is hereby levied a supplemental tax of five percent (5%) upon the gross proceeds or gross receipts derived by such private club from the charges to members for the serving of mixed drinks, or for the cooling and serving of beer and wine for consumption only on the premises where served. Said supplemental tax upon the gross proceeds or gross receipts of private clubs shall be reported and paid to the Town Clerk of the Town of Bethel Heights, Arkansas, in the same manner and at the same time as reported and paid to the Commissioner of Revenues, State of Arkansas, as set forth in Section 10, Act 132, Acts of Arkansas, 1969.

SECTION 3: If any permittee shall fail to remit the supplemental tax on gross receipts or gross proceeds within the time provided by said Act 132, a penalty of twenty-five percent (25%) thereof shall become due and payable to the Town Clerk of the Town of Bethel Heights, Arkansas, and, if such supplemental tax on gross receipts or gross proceeds plus penalties not be

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paid within thirty (30) days, the Town Clerk of the Town of Bethel Heights, Arkansas, shall revoke the permit of the permittee.

SECTION 4: Penalties. Any person, firm or corporation who shall violate any provision of this Ordinance shall be guilty of a misdemeanor; and upon conviction thereof, may be fined not more than \$100.00 for each offense. Each violation hereof shall constitute a separate offense.

SECTION 5: If any provision of this Ordinance or any word, phrase, or paragraph hereof is held invalid, such invalidity shall in no way affect other provisions of this Ordinance, and to this end, the provisions of this Ordinance are declared to be severable.

SECTION 6: All Ordinances and parts of Ordinance in conflict herewith are hereby repealed; provided, however, that nothing herein shall be construed as repealing or amending the existing Privilege Tax Ordinance of the Town of Bethel Heights, Arkansas.

SECTION 7: WHEREAS, various businesses and private clubs have been authorized by the State of Arkansas to serve alcoholic beverages for on-premises consumption upon the payment of permit fees and gross receipts or gross proceeds taxes as levied by the State of Arkansas and cities, incorporated towns and counties so affected, and

WHEREAS, certain businesses or private clubs in the Town of Bethel Heights, Arkansas, have been issued a permit for such purposes, and it is desirable that the Town of Bethel Heights, Arkansas, have its tax and permit fee measure herein contained become effective and shall be in force 30 days after its passage.

PASSED this 9 day of April, 1990.

APPROVED:

Johnny Keedrick Mayall  
MAYOR

ATTEST:

Christabell Bower Ree Wren  
TOWN CLERK/RECORDER