



STATE OF ARKANSAS
City of Brookland
ORDINANCE 2007-9
License & Privilege Taxes

Article I. In General

Section 1. License required.

It shall be unlawful for any person to engage in or carry on any of the following businesses, occupations, vocations, professions, trades or callings within the City of Brookland, Arkansas for which a license is required by this chapter without having first paid the privilege tax and procured a license therefore from the City.

Section 2. Term of License; when due and payable; issuance of license; half-year licenses; delinquency penalty.

All annual licenses prescribed and annual occupation taxes shall be due and payable on the first day of January of each year, and shall be paid to the City, and the City shall issue a receipt for the proper amount of money received, and shall issue the proper license therefore upon the payment of such sum of money and such license shall be good and valid for the year so paid; provided that any business, occupation, vocation, profession or calling begun in the City on or after July 1 of any year shall only be charged one-half of the annual license fee for that year.

All persons failing, neglecting or refusing to pay their license or occupation tax within forty-five (45) days from the date the same becomes due shall be subject to penalties as follows:

- (a) If paid between forty-five (45) days and seventy-five (75) days from due date, ten percent (10%) of the amount of tax due.
- (b) If paid between seventy-five (75) days and one hundred thirty-five (135) days from due date, twenty percent (20%) of the amount due.
- (c) If not paid within one hundred thirty-five (135) days from the due date forty percent (40%) of the amount of tax due.

Such penalties shall be in addition to any fines which may be levied as a result of the violation of this chapter.

The city shall publish, in a local newspaper of general city-wide circulation, a list of all persons failing, neglecting or refusing to pay their license or occupation tax. Said list of delinquencies shall be published by the City on or before the first day of July of each year.

Section 3. Engaging in more than one business.

Where any person engaged in any business which includes separate kinds of business which might be required to pay an occupation tax under this chapter and the business is operated under one roof as a single line of business, the operator or such business shall be required to pay the highest license fee or occupation tax of said separate business, provided, however, where two or more separate and distinct businesses are operated under the same roof, each business shall be required to pay a license fee and occupation tax as provided herein, except where it is specifically provided herein that certain kinds of businesses or callings shall include more than one calling or business.

Section 4. Posting of license; display upon request.

Each license shall be posted in a conspicuous place where such business or occupation is carried on or the holder of such license shall, upon demand, show the same to the City or any police officer.

Section 5. Doing business without license.

The amount of any license imposed by this chapter shall be deemed as a debt due the City, and, in addition to the penal remedies and punishments herein prescribed, any person commencing, engaging in or carrying on any trade, business, occupation, vocation, calling or profession without first having obtained a license to do so, shall be liable to an action in the name of the City in any court of competent jurisdiction for the amount of license by this chapter imposed on such trade, business, occupation, vocation, calling or profession.

Section 6. False statements in application for license.

It shall be unlawful to willfully and knowingly make any false statement in the application for license hereunder for the purpose of defrauding the City of its just tax or license fee.

Section 7. Stock tax—Definition.

The work "stock" used in this chapter shall include not only goods, wares and merchandise, but all other articles and things carried for sale or distribution by any person.

Section 8. Same—Amounts; inventory.

(a) All businesses, merchants or traders, either wholesale or retail, where merchandise is sold, unless otherwise herein provided for, shall pay an annual license fee and occupation tax of five-tenths of one percent (.5%) of the average

stock of merchandise carried on hand, where the total stock carried on hand is \$20,000.00 or less; for all merchandise carried on hand in excess of \$20,000.00 but less than \$30,000.00, the said tax shall be four-tenths of one percent (.4%) for such excess; and for all merchandise carried in excess of \$30,000.00 the said tax shall be two-tenths of one percent (.2%) on all stock carried on hand in excess of \$30,000.00 provided that the annual license fee and occupation tax of any such business shall not be less than fifty dollars (\$50.00).

(b) All businesses, merchants or traders as set out herein are required to submit to the City an inventory of stock of merchandise as delineated in an audit (such as used for reporting federal income tax) or certified to by a licensed certified public accountant.

Section 9. Same—Basis for Computing

As a basis for computing the occupation tax or license fee under Section 8, each person applying for such license shall furnish to the City a written sworn statement of the volume of such goods or stock and such further proof as the City shall demand to show the actual amount of capital invested, value of goods or stock, and the said City shall not be required to receipt for any money until such proofs are furnished.

The written sworn statement of estimate so furnished shall be used as the basis of computing the amount of occupation tax or license fee due from each applicant as required by Section 8. Such sworn statements and all information furnished to the City for the computation of such tax shall be kept strictly confidential and not revealed except to City officials in their official capacity, and not used against applicant in any other connection.

Section 10. Schedule of license taxes.

The occupation tax to be paid in order to obtain the license to carry on or engage in the businesses, occupations, vocations, professions, or callings hereinafter named are hereby established, defined and fixed under several items as follows, to-wit:

A.		
(1)	ACCOUNTANTS, Certified Public	\$ 50.00
(2)	ANTIQUE, NOVELTY, or GIFT SHOP	\$ 25.00
(3)	ARCHITECTS (who are licensed) per person	\$ 50.00
(4)	ATTORNEY AT LAW, per person	\$ 50.00

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| (5) | (a) AUCTIONEER | \$ 50.00 |
| | (b) Auction houses, being any place where an auction is held more than one time a year; provided, however, that this section shall not apply to judicial sales or sales by executors or administrators, per day | \$ 50.00 |
| | (c) Any person, firm or corporation holding an auction, excluding auction houses and judicial sales or sales by executors or administrators, per day | \$ 10.00 |
| (6) | AUTOMOBILES: | |
| | (a) Auto repair shop, auto garage and repair shop, auto painting, battery service and auto top and windshield repair shop | \$ 50.00 |
| | (b) Radiator repair | \$ 50.00 |
| | (c) Auto sales and service agency, including the sale of cars and all products of the automobile manufacturer represented by dealers and operation of shop to service, repair and/or store cars, including sale of parts, accessories, tires and secondhand cars: | |
| | (1) Where there is one place of business with one car lot | \$ 50.00 |
| | (d) Secondhand car dealers: | |
| | (1) One car lot | \$ 50.00 |
| | B. | |
| (7) | BAKERIES AND PASTRY SHOPS, including all business concerns who sell and distribute bread, cakes and pastries inside the city, whether the concern manufacturing the bread is located in the city or not, but not including revenue derived from interstate, foreign or U.S. Commerce: | |
| | (a) Where five or less persons are employed in making distributing the bread products in the city | \$ 50.00 |
| (8) | BAIT SHOPS | \$ 25.00 |
| (9) | BANKS | |
| | (a) For each branch banking facility | \$150.00 |
| (10) | BARBERSHOPS | |
| | (a) Each barber | \$ 25.00 |

(11)	BEAUTY SHOPS	
	(a) Each operator	\$ 25.00
(12)	BLACKSMITH SHOP	\$ 25.00
(13)	BRICK YARD, DEALERS IN BRICKS, exclusively	\$100.00

C.

(14)	CABINET MAKER OR FURNITURE REPAIR SHOP	
	(a) One person	\$ 25.00
(15)	CIVIL ENGINEER OR SURVEYOR, each person	\$ 50.00
(16)	CLAIM AGENTS AND INSURANCE ADJUSTING AGENCIES, all persons or firms advertising as adjusters of personal injury claims or insurance claims, or property damage claims	\$ 50.00
(17)	CLEANERS AND LAUNDRY	\$ 50.00
(18)	COIN-OPERATED SELF-SERVICE LAUNDRY OR CLEANERS	\$ 25.00
(19)	COIN-OPERATED CAR WASH	\$ 25.00
(20)	CONCRETE	
	(a) Each factory or plant manufacturing concrete, concrete pipe, culverts or blocks	\$100.00
(21)	CONTRACTORS OR BUILDERS	
	A contractor or builder under the provisions of this Code shall be termed any person, firm or corporation who shall contract or engage to perform in a supervisory capacity and service or labor;	
	(a) General building	\$100.00
	(b) Street pavers or sewer builder	\$100.00
	(c) House building contractors	\$100.00
	(1) House builders or head carpenter who performs such work not under contract but with some supervisory duties	\$ 50.00
	(d) Paperhangers, decorator, painter, plasterer or insulator	\$ 50.00
	(e) Stone or brick mason	\$ 50.00

(f)	Plumbing, gas or steam fitting	\$ 50.00
(g)	Electrical	\$ 50.00
(h)	All other contractors or builders not provided for	\$ 50.00
(22)	COTTON GIN	\$100.00

D.

(23)	DAY CARE CENTER	\$ 25.00
(24)	DAY NURSERY	\$ 25.00
(25)	DENTISTS	\$ 50.00

E.

(26)	EXTERMINATING OR TERMITE COMPANY	\$ 50.00
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F.

(27)	FRUIT & VEGETABLE STANDS, where fruit and vegetables are the principal stock in trade	\$ 25.00
(28)	FURNITURE STORES, shall pay according to Section 8. See also Secondhand Dealers.	\$ 50.00

G.

(29)	GASOLINE FILLING STATIONS	\$ 25.00
(30)	GRAIN ELEVATORS, including rice milling or processing	\$150.00
(31)	GRAVEL CRUSHING & GRAVEL SCREENING PLANT	\$100.00
(32)	GROCERY STORES. Shall pay the license and tax as provided in Section 8.	\$ 50.00

H.

(33)	HARDWARE STORES, shall pay a license tax according to Section 8.	\$ 50.00
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I.

- (34) **INSURANCE AGENCIES**
(a) All insurance agencies or companies
except fraternal \$ 50.00

J.

- (35) **JUNK DEALERS**, Scrap iron, steel, scrap metal,
hides, furs (raw), junk \$ 50.00

L.

- (36) **LAWN CARE & LANDSCAPING** \$ 50.00
(37) **LIQUEFIED PETROLEUM DEALER** \$ 75.00

M.

- (38) **MANUFACTURERS:**
To be based on the number of employees as follows:
(a) Less than 9 \$ 50.00
(b) 10 to 74 \$100.00
(c) 75 to 124 \$150.00
(d) 125 and above \$250.00
All numbers specified shall be deemed to be
inclusive; in determining the number of employees,
all full-time office and managerial personnel shall
be included, as well as plant workers.

N.

- (39) **NURSERY** \$ 50.00

O.

- (40) **OILS, WHOLESALE.** Each dealer in fuel, lubri-
cating or illuminating oil, gasoline, wholesale \$150.00

P.

- (41) **PHYSICIANS**, each physician, surgeon,
osteopath, chiropractor, who practice
their profession \$100.00
(42) **PLUMBING**, Master plumbers operating a

plumbing business or shop \$ 50.00

R.

(43) RADIO OR TELEVISION STATION \$200.00

(44) REAL ESTATE

(a) Each person engaged in buying, selling
caring for or renting real estate under the
supervision of a broker \$ 50.00

(45) REPAIR SHOP. Each repair shop not otherwise
licensed. \$ 50.00

(46) RESTAURANTS AND CARES

(a) Any inside seating capacity \$ 25.00

(b) Drive-in restaurants, regardless of inside
seating capacity, where car service is
offered \$ 25.00

T.

(47) TELEPHONE COMPANIES* (see special ordinance)

(48) TRUSS MANUFACTURER OR DISTRIBUTOR \$ 50.00

V.

(49) VETERINARIANS \$ 50.00

W.

(50) WELDING COMPANY \$ 50.00

Section 11. Occupations not listed above.

Any other occupations, professions, vocations or callings not listed hereinabove shall pay annual license fee and occupation tax of fifty dollars. (\$50.00)

Section 12. Itinerant merchants, etc. - - License required; amount; deposit.

Each itinerant person (seasonal worker) engaged in the business of merchant, vendor, solicitor, door-to-door canvasser, photographer or sales man in the city shall pay to the city collector, as a license fee, the sum of one hundred and fifty dollars (\$150.00) for each four month period or part thereof that said person shall

engage in any of said occupations and endeavors. And as a means of determining who shall pay said license, any person beginning any of said occupations in the city shall pay to the City as a deposit said license fee of one hundred and fifty dollars (\$150.00) and the same shall be returned if the person making the deposit shall remain in continuous operation within the city for six consecutive months, and such party shall pay only the amount of tax prescribed for parties regularly engaged in business within the city as prescribed by Section 8. If the party making said deposit does not remain continuously engaged in business for said six (6) month period, then said one hundred fifty dollars (\$150.00) deposit shall be applied on the itinerant license hereinbefore prescribed.

Section 13. Same—Application for license; contents; investigation; action by Chief of Police; action by City Council.

(a) Any person desiring a license as an itinerant merchant, vendor, solicitor, door-to-door canvasser, photographer or salesman shall file with the Chief of Police a written application containing;

- (1) Applicant's name and home address
- (2) Type of license applied for.
- (3) Name of employer.
- (4) Last two (2) cities worked in.
- (5) Address of business or premises to be used in Brookland.
- (6) Period for which license is desired.

(b) The Chief of Police may withhold the granting of such license until such time as he may receive a report from the Police Department of the last two (2) cities in which applicant has worked. If such reports are unfavorable to the applicant, the Chief of Police shall refer the applicant to the City Council who shall determine whether the license will or will not be granted.

Section 14. Same—Bond requirements.

The applicant shall file with the Chief of Police a bond with sureties approved by the City in the sum of one thousand dollars (\$1,000.00). Said bond shall be made payable to the City for the use and benefit of all patrons of customers of said licensee. The bond shall be conditioned for the faithful performance of the licensee's promises and contracts made in the course of his business in the City and said bond shall further provide that any person injured by the breach of any

obligation which said bond secures may sue on such bond in his own name to recover such damages as he may have sustained as a result of such breach.

Section 15. Same—Copies of orders to be filed with Chief of Police.

Each licensee shall file with the Chief of Police copies of each and all orders or contracts obtained while engaged in said business within the City; said copies to be filed within twenty-four (24) hours of the time of procurement.

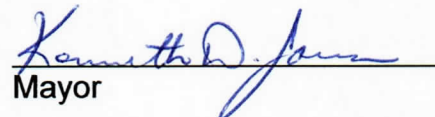
Section 16. Penalty.

Any person who shall violate any part of this chapter, in addition to the penalty provided in Section 2 and Section 8, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not more of than one hundred fifty percent (150%) of the amount of the license fee or occupation tax due by the offender, and each and every day shall constitute a separate offense, and the offending party, in addition shall be required to take out and pay for a license as required by the provisions of this chapter.


Section 17. License required to do business with the City.

From and after passage and adoption of this section it shall be unlawful for the City of Brookland, Arkansas to engage in or carry on any business with any person, firm, occupation, vocation or profession, which has not paid a privilege tax and procured a license to operate in the City of Brookland, Arkansas.

PASSED AND ADOPTED this 11 day of December, 2007.


Mayor

ATTEST:


Recorder

1st reading November 13, 2007

2nd reading November 20, 2007

3rd reading December 11, 2007