

ORDINANCE No. 188

An ORDINANCE ENTITLED: "AN ORDINANCE AMENDING ORDINANCES NO 123 and 173 TO PROVIDE AN ADDITIONAL TAX ON HOTELS AND RESTAURANTS DISPENSING ALCOHOLIC BEVERAGES AND CLARIFYING THE TAX LEVIED ON PRIVATE CLUBS DISPENSING BEVERAGES OR HOLDING A PERMIT FROM THE ALCOHOLIC BEVERAGE CONTROL BOARD."

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

Section One. That from and after the adoption of this Ordinance the provisions of Ordinance 123 or 173 shall not apply to Hotels and Restaurants as defined by Act No 132 of the Acts of Arkansas for the year 1969 in so far as the tax levied on Hotels and Restaurants is concerned, but instead they shall pay to the city of Sherwood, within forty-eight hours of the receipt of a permit from the Alcoholic Beverages Control Board the following amounts:

Hotel, having fewer than 100 rooms	\$ 500.00
Hotel, having 100 or more rooms	1000.00
Restaurant; having a seating capacity of less than 100 persons	500.00
Restaurant; having a seating capacity of 100 or more persons	1,000.00

Section Two. That the definitions set forth in Act 132 of the Acts of Arkansas for the year 1969 apply to this Ordinance.

Section Three. That the fees set out in Section one hereof are for a period of one year from One July of one year, commencing One July 1969 through 30 June of the next year and for any permits which might be issued between 1 January and 1 July of any year the amount set out in Section One hereof shall be reduced one-half.

Section Four. In Addition to the permit fee set forth in Section One hereof, there is also levied against each such permittee a supplemental tax of ten percentum upon the gross proceeds or gross receipts thereof which shall be due and payable to the city within twenty-four hours of the time the tax due under Section 8 of Act 132 of the Acts of Arkansas for the year 1969 is payable to the State of Arkansas. With its remittance to the city of Sherwood the permittee shall also submit a certified copy of the tax report to the State of Arkansas required by Section 8 of Act 132 of 1969.

Section Five. The provisions of Section Four hereof shall apply to Private Clubs issued permits under the provisions of Section 10 of Act 132 of 1969, except the amount of the tax payable shall be five per centum and it shall be levied as set forth in Section 10 (b) of Act 132 of 1969.

Section Six. Upon failure to pay the receipts tax set forth in Sections Four and Five hereof within twenty-four hours of when said tax is due, the city shall, as a precedent to continue to do business, require that an indemnity bond, secured by some corporate

surety company approved by the City Council of the City of Sherwood, in an amount at least double the total amount due for the two months, not necessarily consecutive, during the past twelve months that the sales, or charges for services in the case of private Clubs, were the highest.

Section Seven. In Addition to the Bond required by Section Six hereof, if said tax is not paid when due, there shall be levied a penalty of 25% and both penalty and tax shall bear interest at the rate of 10% per annum if not paid within thirty days of due date.

Section Eight. Ordinance No 173 set forth the tax to be paid by Private Clubs holding permits from the Alcoholic Beverage Control Commission as one-half of that charged by the State and it is not the intent of this Ordinance to repeal that part of Ordinance 173 which pertains to Clubs but to clarify the collection and payment of the gross proceeds tax provided for under Section 10 of Act 132 of 1969.

Section Nine. Only Ordinances, and parts of Ordinances, in direct conflict herewith are hereby repealed. It is the intention of this Ordinance to be supplemental to Ordinances No 123 and 173 and not to repeal either unless in direct conflict.

Section Ten. The prohibitions set forth in Section 14 of Act 132 are adopted in toto herein and prohibited by any person, firm or corporation operating in the city limits of the city of Sherwood,

Section Eleven. In addition to other penalties herein provided, any person, firm or corporation violating any part of this ordinance shall, upon conviction in the Mayor's Court of the city of Sherwood be fined in any sum of not more than \$1,000 and imprisoned for not more than six months, and each violation, shall constitute a separate offense.

Section Twelve. Tender of the Tax levied herein shall constitute an acknowledgement that the law enforcement officials and tax officials of the city of Sherwood may enter the premises at any time without requirement of warrant or other legal process as set forth in Section 6 of Act 132.

Section Thirteen. Whereas Act 132 of 1969 is now in effect in the city of Sherwood and it is necessary to provide for the policing of establishments licensed under said act as well as to raise funds to provide for such policing, this ordinance is necessary for the immediate preservation of the Public peace, health and safety, and an emergency is declared to exist and it shall be in full force effect from and after its passage.

Adopted this 26 Day of May, 1969.  
Attest:

Marion Fray, Recorder

*Marion Fray*

BE HENSON, Mayor

*B. E. Henson*