

0-17-37

ORDINANCE NO. _____

AN ORDINANCE AMENDING SECTION 98-36 OF NORTH LITTLE ROCK MUNICIPAL CODE, CHAPTER 98 (TAXATION), REGARDING LODGING TAXES; DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES.

WHEREAS, Title 26, Chapter 75, Subchapter 6 of the Arkansas Code of 1987 Annotated provides that the governing body of any city of the first class may levy a lodging tax not to exceed three percent (3%) for Advertising and Promotion; and

WHEREAS, through hard work, creativity and non-stop service, the North Little Rock Advertising & Promotion Commission benefits the City's local businesses and residents through its promotion, local support and efforts to bring a variety of business enterprises, developments and other attractions to our area, creating a greater influx of tourists and visitors; and

WHEREAS, it is beneficial and necessary to increase the lodging taxes levied and collected for Advertising and Promotion in order to provide the means of bringing a variety of developments and attractions to the City, and there is a need to amend Sections 98-36 of North Little Rock Municipal Code ("NLRMC") Chapter 98 (Taxation) to increase the lodging tax levied and collected for Advertising and Promotion.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTH LITTLE ROCK, ARKANSAS:

SECTION 1: That Section 98-36 of NLRMC Chapter 98 (Taxation) is hereby amended as follows:

Editor's Note: Added text denoted by underline; deleted text by ~~strikethrough~~.

Sec. 98-36 – Lodging tax for advertising and promotion.

- (a) There is hereby levied on all hotels, and motels, vacation rental houses/rooms, cabins, bed and breakfast, campgrounds, condominiums, or other similar rental accommodations for sleeping a tax of ~~two~~three percent upon the gross receipts from the renting, leasing or otherwise furnishing of these accommodations for profit in the city.
- (b) The tax levied by this section shall be collected from the purchaser or user of the accommodations by the person furnishing such accommodations. Such person shall remit tax collections to the city by the first day of the second month after the month the tax is collected, accompanied by reports on forms to be furnished by the Advertising and Promotion Commission. All establishments remitting this tax shall be entitled to a two percent discount on the amount due if such tax is paid on or before the 20th day of the month

after the tax is collected. The proceeds from the tax levied by this section shall be for the benefit of the advertising and promotion commission.

(c) Subsection (a) of this section shall not apply to the rental or lease of such accommodations for periods of thirty (30) days or more.

(d) Subsection (a) of this section shall not apply to a buyer's occupancy of real estate prior to closing nor to a seller's occupancy of real estate after closing.

State law reference— Hotel tax authorized, A.C.A. § 26-75-602.

SECTION 2: That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict.

SECTION 3: That the provisions of this Ordinance are hereby declared to be severable and if any section, phrase, or provision shall be declared or held invalid, such invalidity shall not affect the remainder of the sections, phrases or provisions.

SECTION 4: It is hereby found and determined that the amendment to the North Little Rock Municipal Code as provided for herein is immediately necessary in order to insure the proper and orderly growth of this land and the proper and orderly growth of the City of North Little Rock, Arkansas, and being necessary for the immediate preservation of the public health, safety and welfare, THEREFORE, an emergency is hereby declared to exist and this Ordinance shall be in full force and effect from and after its passage and approval.

PASSED:

APPROVED:

Mayor Joe A. Smith

SPONSOR:

ATTEST:

JOE A. SMITH
Mayor Joe A. Smith *by AF*

Diane Whitbey, City Clerk

APPROVED AS TO FORM:

C. JASON CARTER
C. Jason Carter, City Attorney *by AF*

PREPARED BY THE OFFICE OF THE CITY ATTORNEY/b

FILED	<u>10:35</u>	(A.M.)	_____	P.M.
By	<u><i>Long Judd City Atty</i></u>			
DATE	<u><i>5/2/17</i></u>			
Diane Whitbey, City Clerk and Collector North Little Rock, Arkansas				
RECEIVED BY	<u><i>Long</i></u>			