ORDINANCE NO			
AN ORDINANCE TO AMEND CHAPTER 17, ARTICLE II OF THE 1988			
REVISED LITTLE ROCK CODE OF ORDINANCES TO INCREASE THE			
DETERMINATE OF A PART-TIME EMPLOYEE; TO REQUIRE			
WRITTEN NOTIFICATION OF A BUSINESS CLOSURE; TO ADD AND			
MODIFY CERTAIN BUSINESS CLASSIFICATIONS TO THE SCHEDULE			
OF BUSINESS LICENSE FEES; AND FOR OTHER PURPOSES.			
WHEREAS, new business classifications are needed, periodically to have a more precise schedule of			
business classifications; and,			
business classifications; and, WHEREAS, the state minimum wage has increased over the last several years and the calculation in			
the determination of a part-time employee should rise accordingly; and,			
WHEREAS, written notification of business closure would reduce unnecessary collections;			
NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY			
OF LITTLE ROCK, ARKANSAS:			
Section 1. Chapter 17, Section 17-43 of the Little Rock City Code, 1988, is hereby repealed and			
replaced with the following text:			
Sec. 17-43. Determination of number of employees.			
(a) (1) In this article, "employee" means any person who performs services and is paid wages			
or salary by any business, or is engaged in a profession or occupation under any			
appointment, agency, contract of hire, or apprenticeship, expressed or implied, oral or			
written. Employees leased from an employee leasing company are deemed employees			
of the lessee company for purposes of computing the business license fee due.			
(2) A "part-time employee" is any person who performs services within the City of Little			
Rock and is paid quarterly wages or salary less than 235 times the hourly minimum			
wage.			
(3) In this article, "hourly minimum wage" shall mean the per hour minimum wage in			
effect for the State of Arkansas as set forth in Arkansas Code Annotated § 11-4-210(a)			
on January 1st of current calendar year, to the extent such wage meets or exceeds the			
minimum wage set forth in the Federal Fair Labor Standards Act.			
(b) (1) Where the amount of Business License due under this article is computed on the number of employees, the responsible person shall report to the city manager the number of			
of employees, the responsible derson shall redorl to the city manager the number of			

- number of employees reported for each quarter shall be in agreement with the number of employees reported on IRS Form 941. The information required shall be furnished to the Finance Department Treasury Management Division on an employee report form provided by the Treasury Management Division. The license amount due will be based and computed upon the average number of all employees reported. Employees whose quarterly earnings shown on the IRS Form 941 are less than 235 times the hourly minimum wage and employees who worked exclusively outside the city shall be excluded from computation.
- (2) Businesses that begin operations after the beginning of the current fiscal year shall pay a business license based on the number of employees at the time the business begins operations.
- (c) Where the Business License amount due is based on specific amounts for certain designated types of employees rather than the total number of employees, the amount there designated will be the applicable charge. The number of designated employees who are employed during the first three (3) quarters of the previous fiscal year shall be furnished to the Treasury Management Division on a designated employee report form, which form will be provided by the Treasury Management Division for such purpose. Those designated employees who worked exclusively outside the City shall not be subject to such charge.

Section 2. Chapter 17, Section 17-48, of the Little Rock City Code, 1988, is hereby repealed and replaced with the following text:

Sec. 17-48. – Refund of fee.

- (a) A refund not to exceed 1/2 of the annual license fee actually paid may be made if a business is closed or sold on or before June 13th of any calendar year and a written notification of closure or a sale as required under (d) is filed on or before the date of closure. A Fifteen-Dollar (\$15.00) Administrative Fee shall be charged for processing such request for refund, except in those cases in which a refund is required due to error caused by the City.
- (b) The City Manager is authorized to approve, in writing, a refund of a business license up to Five Hundred Dollars (\$500.00). All Business License refunds in excess of Five Hundred Dollars (\$500.00) require written approval of the Finance Department Director. The City Manager is authorized to issue a credit in lieu of a refund to be applied to the future license payments due from a business.
- (c) (1) No Business License fee refund shall be made for more than one (1)-year. A business is responsible for review of the license for accuracy upon receipt.

1	(2) Where a Business License fee is due but not paid, the City Manager shall collect not			
2	more than three (3) years in arrears, plus the current year.			
3	(d) Any business that is closing operation or is sold shall submit a written notification of			
4	closure on or before the date of the closing or sale. The notification shall include the			
5	anticipated date of closure, the reason for closure and signature of the business owner.			
6	No refund under subsection (a) or (b) shall be made unless a written notification of			
7	closure is filed with the Treasury Management Division of the City.			
8	Section 4. Chapter 17, Section 17-52, Classification 0.50.0 of the Little Rock City Code, 1988, is			
9	hereby repealed and replaced with the following text:			
10	(050.0) BOTTLERS OF SOFT DRINKS/WATER	\$135 Base		
11	Plus Cumulative Amounts Per Employee:			
12	1 – 50 Employees	\$8.00 Per Employee		
13	51 – 200 Employees	\$7.00 Per Employee		
14	201 – 400 Employees	\$6.00 Per Employee		
15	Over 400 Employees	\$5.00 Per Employee		
16	Section 5. Chapter 17, Section 17-52, Classification 161.0.0 of the	Little Rock City Code, 1988, is		
17	hereby repealed and replaced with the following text:			
18	(161.0) NEWSPAPER/MAGAZINE PUBLISHERS	\$135 Base		
19	Daily, Weekly, Monthly Publications Accepting Paid			
20	Advertising.			
21	Base Charge Plus Cumulative Amounts Per Group of Employees			
22	161.0A 1 - 50 Employees	\$8.00 Per Employee		
23	161.0B 51 – 200 Employees	\$7.00 Per Employee		
24	161.0C 201 -400 Employees	\$6.00 Per Employee		
25	161.0D Over 400 Employees	\$5.00 Per Employee		
26	Note: Publication sponsored by a public or private ed	ucational institution and not		
27	engaged in such business for profit are not subject to the	e tax levied by this section.		
28	Section 6. Chapter 17, Section 17-52, Classification 211.0, of the	Little Rock City Code, 1988, is		
29	hereby added with the following text:			
30	(211.0) TV, RADIO, STEREO & SOUND EQUIPMENT SALES	\$200 Base		
31		0.24% Inventory		
32	INSTALLATION	\$100 Base		
33	Section 7. Repealer. All ordinances and parts of ordinances that	conflict with this ordinance are		
34	hereby repealed to the extent of such inconsistency.			

1	Section 8. Severability. In the event that any title, section, item, sentence, clause, phrase, or word			
2	of this ordinance is declared or adjudged to be invalid or unconstitutional, such declaration or adjudication			
3	shall not affect the remaining portions of the ordinance which shall remain in full force and effect as if the			
4	portion so declared or adjudged invalid or unconstitutional was not originally a part of the ordinance.			
5	Section 9. Emergency. The Board of Directors has previously declared that the collection of			
6	business license fees is necessary for the performance of essential municipal functions and that, without the			
7	same, the delivery of City services will decrease, and the City's ability to provide and support the public			
8	peace, health and safety will be diminished. To ensure that licensees receive their statements in time to			
9	meet the fee collection deadlines, this ordinance should be given effect immediately. An emergency is,			
10	therefore, declared to exist and this ordinance shall be in full force and effect from and after the date of its			
11	passage.			
12	PASSED: September 6, 2016			
13	ATTEST:	APPROVED:		
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16	<i>5 • • •</i>	Mark Stodola, Mayor		
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