1	ORDINANCE NO.
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3	AN ORDINANCE TO LEVY A THIRD ONE PERCENT (1%) TAX UPON
4	THE GROSS RECEIPTS OR GROSS PROCEEDS OF HOTEL, MOTEL,
5	BED AND BREAKFAST OR SHORT-TERM CONDOMINIUM OR
6	APARTMENT RENTAL ACCOMMODATIONS IN THE CITY OF LITTLE
7	ROCK, ARKANSAS; TO PRESCRIBE THE PURPOSES FOR WHICH
8	REVENUES DERIVED FROM THE COLLECTION OF THE TAX MAY BE
9	USED; AND FOR OTHER PURPOSES.
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11	WHEREAS, pursuant to the authority of Title 26, Chapter 75, Subchapter 6 of the Arkansas Code of 1987
12	Annotated (the "Act") and Little Rock, Ark., Ordinance No. 12,353 (May 4, 1970) (LRO No): and, LRO
13	No. 13,527 (November 7, 1978), each as amended by LRO 17,100 (January 16, 1996); and, LRO 18,992
14	(November 25, 2003) (collectively, the "Prior Tax Ordinances"), the City of Little Rock, Arkansas (the "City")
15	now levies and collects a tax of 2% upon the gross receipts or gross proceeds derived and received (i) from the
16	renting, leasing or otherwise furnishing of hotel, motel, bed and breakfast or short-term condominium or
17	apartment rental accommodations for sleeping for profit in the City and (ii) by restaurants, cafes, cafeterias,
18	delicatessens, drive-in restaurants, caterers, carry-out or delivery restaurants, concessions stands, convenience
19	stores, grocery store-restaurants, and all other similar businesses engaged in the City in the selling of prepared
20	foods and beverages for on-premises or off-premises consumption; and
21	WHEREAS, the Act permits the City to levy a third 1% tax on the gross receipts or gross proceeds of
22	hotels, motels, bed and breakfast and short-term condominium or apartment rental accommodations as
23	described herein, without imposing such levy on restaurants, cafes, cafeterias, delicatessens, drive-in
24	restaurants, caterers, carry-out or deliver restaurants, concession stands, convenience stores, grocery store-
25	restaurants, and all other similar businesses engaged in the City in the selling of prepared foods and beverages
26	for on-premises or off-premises consumption; and.
27	WHEREAS, the City Advertising and Promotion Commission (the "Commission") supports the levy by
28	the City of this limited additional 1% tax; and,
29	WHEREAS, the revenues derived from such tax shall be used by the Commission as set forth herein;
30	NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY OF

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY OF LITTLE ROCK, ARKANSAS:

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Section 1. There is hereby levied a tax of 1% upon the gross receipts or gross proceeds derived and received from the renting, leasing or otherwise furnishing of hotel, motel, bed and breakfast or short-term

1 condominium or apartment rental accommodations for sleeping for profit in the City, not to include the rental 2 or lease of such accommodations for periods of thirty (30) days or more (the "Tax"); the levy of the Tax is in 3 addition to the 2% tax levied pursuant to the Prior Tax Ordinances, for a total levy of 3% on the gross receipts 4 or gross proceeds of the activities or transactions described in this Section 1. 5 Section 2. The Tax shall be paid by the persons, firms and corporations liable therefor, and shall be 6 collected by the Commission, or by a designated agent of the Commission, in the manner set forth in LRO 7 18,529 (August 7, 2001), as amended by LRO No. 18,992 (November 25, 2003). 8 **Section 3.** All collections of the Tax shall be used for advertising and promoting the City and its environs, 9 for the acquisition, construction, reconstruction, extension, equipment, improvement, maintenance, repair, and 10 operation of a convention center in the City, and facilities necessary for, supporting or otherwise pertaining to, a convention center, for the operation of tourist promotion facilities in the City, for the construction, 11 12 reconstruction, repair, maintenance, improvement, equipping and operation of public recreation facilities in the 13 City, or for the payment of the principal of, interest on, and fees and expenses in connection with, bonds 14 authorized by the Act and Title 14, Chapter 164, Subchapter 3 of the Arkansas Code of 1987 Annotated, or for 15 any such combination of listed uses. 16 Section 4. All collections of the Tax shall be credited to the City Advertising and Promotion Fund (the 17 "A&P Fund") created by LRO 12,353 (May 4, 1970); the Commission is the body that shall determine the use 18 of the A&P Fund, as provided by law. 19 **Section 5.** Severability. In the event any section, subsection, subdivision, paragraph, subparagraph, 20 item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or 21 unconstitutional, such declaration or adjudication shall not affect the remaining provisions of this 22 ordinance, as if such invalid or unconstitutional provision were not originally a part of this ordinance. 23 Section 6. Repealer. All ordinances, resolutions, bylaws, and other matters inconsistent with this 24 ordinance are hereby repealed to the extent of such inconsistency, provided that this ordinance is not 25 intended, nor shall it be construed as to any part, to repeal any part or provision of the Prior Tax Ordinances referred to above. 26 27 PASSED: December 1, 2015 28 **ATTEST: APPROVED:** 29 30 31 Susan Langley, City Clerk Mark Stodola, Mayor 32 APPROVED AS TO LEGAL FORM: 33 34

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Thomas M. Carpenter, City Attorney