

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

3 **Section 1.** Chapter 17, Section 17-52, Paragraph 25 of the Little Rock City Code,
 4 1988, is hereby repealed and replaced with the following text:

	<u>Base Fee</u>	<u>Variable Fee</u>
5 25. AUTOMOTIVE CAR WASHING		
6 a. Automatic car wash	\$340.00	
7 b. Manual car wash	\$100.00	\$20.00 per employee
8		\$15.00 per stall
9 c. Mobile or truck washers	\$250.00	\$25.00 per vehicle

10 **Section 2.** Chapter 17, Section 17-52, Paragraph 54 of the Little Rock City Code,
 11 1988, is hereby repealed and replaced with the following text:

	<u>Base Fee</u>	<u>Variable Fee</u>
12 54. BUSINESS OR COMMERCIAL		
13 PROPERTY, INCLUDING		
14 HOUSES AND HOUSING UNITS,		
15 RENTAL OF (Each person owning		
16 property and engaged in the rental		
17 or lease of commercial business		
18 property and housing units.):		
19 a. Each 1,000 square feet, or any		
20 part thereof, available for rent		
21 or lease of commercial and		
22 office space		\$5.00 per 1,000 sq. ft.
23		or any part thereof
24		\$35.00 minimum
25		
26 b. Each dwelling unit available for		
27 rent or lease as residential, first		
28 100 units:.....		\$6.75 per unit*
29		Up to 100 units
30		\$35.00 minimum
31		\$3.35 per unit*
32 Each additional unit above 100....		Above 100 units

33 *Note: "Dwelling unit" shall be
 34 defined as any room or group
 35 of rooms within a dwelling and
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forming a single habitable unit with facilities which can be used or intended to be used for living, sleeping, cooking, and eating, whether or not such unit is occupied or vacant. The term "dwelling unit" shall be construed as if followed by the words "or part thereof". Dwelling units consisting of individual single-family houses or condominiums would be considered one dwelling unit, duplexes would be considered two units, triplexes would be considered three units, quadplexes would be considered four units, etc.

- c. Each 1,000 square feet, or any part thereof available for rent or lease of warehouse or industrial space.....

- 1. Each 1,000 square feet or any part thereof available for parking of vehicles.....

- d. Each 1,000 square feet, or any part thereof available for rent or lease where there is sufficient evidence to prove that the space has been un-rented or un-leased for the entire previous calendar year.....

- e. The owner shall not be required to obtain and pay for a business

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- license only if both of the following criteria are met:
 1. The owner rents or leases three or less dwelling units, and
 2. The owner does not rent or lease any commercial, office, industrial, or warehouse space
- f. The owner shall not be assessed for any space, whether commercial, office, residential, industrial, or warehouse space that the owner occupies.
- g. If the business also provides certain services, such as property management, sales, or development, the business license shall be assessed under the "Real Estate" classification (paragraph 191).

Section 3. Chapter 17, Section 17-52, Paragraph 1988, is hereby repealed and replaced with the follow

118. HEALTH SPA/FITNESS CENTER ...

Section 4. Chapter 17, Section 17-52, Paragraph 1988, is hereby repealed and replaced with the follow

- 133. LANDSCAPING
 - a. Landscaping.....
 - b. Lawn care, maintenance, and/or mowing.....

*NOTE: The Treasury Management Division shall, upon receipt of payment of the business

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license fee, provide a hangtag for each vehicle assessed, to be displayed on the rear-view mirror of vehicles in use during operating hours.

Section 5. Chapter 17, Section 17-52, Paragraph 1988, is hereby repealed and replaced with the following:

- 147. MANUFACTURERS IN-TRANSIT DISTRIBUTION CENTER OPERATION (A facility which operates a separate entity, or in connection with, or as an extension of a local manufacturing firm, in which a majority of the products are distributed outside the state, shall be taxed on the inventory of goods and products distributed in the state)
 Plus inventory, first \$4,000,000
- Plus inventory above \$4,000,000 ..

Section 6. Chapter 17, Section 17-52, Paragraph 1988, is hereby repealed and replaced with the following:

- 187. PROFESSIONALS, including, but not limited to the following, per firm member, associate or staff professional.....

- 1 a. Appraisers, including real
- 2 estate
- 3 b. Accountants and auditors,
- 4 licensed
- 5 c. Architects
- 6 d. Attorneys
- 7 e. Chiropractors
- 8 f. Consultants (One who is hired
- 9 to give professional advice or
- 10 services in their area of
- 11 expertise. A person who
- 12 advertises himself or herself as
- 13 a consultant will be presumed
- 14 to fall within this category.)
- 15 g. Dentists
- 16 h. Engineers
- 17 h1. Financial consultants
- 18 i. Geologists
- 19 j. Resident athletic professionals
- 20 k. Interior decorators
- 21 l. Landscape architects
- 22 m. Medical doctors (excludes
- 23 interns and residents; includes
- 24 any other physician who treats
- 25 private patients)
- 26 n. Morticians
- 27 o. Optometrists
- 28 p. Opticians
- 29 q. Psychologists
- 30 r. Veterinarians
- 31 s. Court reporters
- 32 t. Medical services without staff
- 33 physicians
- 34 u. Therapists
- 35 v. Psychiatrists
- 36 z. Professionals, licensed, not
- 37 otherwise classified – each,
- 38 except as otherwise herein
- 39 provided

40 ***Note 1: "Paraprofessional employee"**

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shall be defined as each person engaged in or aiding in what is commonly known as a paraprofessional career, including, but not limited to paralegal personnel, registered nurses, dental hygienists, bookkeepers, non-licensed accountants, laboratory, x-ray technologists, draftsmen, surveyors, real estate salesmen, and interior designers.

***Note 2:** A business license shall not be issued where only paraprofessional(s) are assessed for a license, and where no professionals are assessed for that same license. In instances where all employees of a business can be classified as paraprofessionals and no employees can be classified as professionals, a different classification must be used.

Section 7. Chapter 17, Section 17-52, Paragraph 1988, is hereby repealed and replaced with the follow

188. (RESERVED)

Section 8. Chapter 17, Section 17-52, Paragraph 1988, is hereby repealed and replaced with the follow

191. REAL ESTATE (Only one (1) base charge shall be due when a business entity engages in a combination of any two (2) or more of the following, provided all employees for all its activities are reported)
a. Sales.....

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b. Services (property management and/or rental)\$200.00 \$35.00 per employee
50.00 per salesperson

Including:

1. Each 1,000 square feet, or any part thereof, available for rent or lease of commercial and office space.... \$5.00 per 1,000 sq. ft.
or any part thereof
\$35.00 minimum

2. Each dwelling unit available for rent or lease as residential, first 100 units: \$7.00 per unit*
Up to 100 units
\$35.00 minimum

Each additional unit above 100..... \$3.50 per unit*
Above 100 units

*Note: "Dwelling unit" shall be defined as any room or group of rooms within a dwelling and forming a single habitable unit with facilities which can be used or intended to be used for living, sleeping, cooking, and eating, whether or not such unit is occupied or vacant. The term "dwelling unit" shall be construed as if followed by the words "or part thereof". Dwelling units consisting of individual single-family houses or condominiums would be considered one dwelling unit, duplexes would be considered two units, triplexes would be considered three units,

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quadplexes would be considered four units, etc.

3. Each 1,000 square feet or any part thereof available for rent or lease of warehouse or industrial space.....

\$2.00 per 1,000 sq. ft. or any part thereof \$35.00 minimum

a. Each 1,000 square feet or any part thereof available for parking of vehicles

\$2.00 per 1,000 sq. ft. or any part thereof \$35.00 minimum

4. Each 1,000 square feet, or any part thereof available for rent or lease where there is sufficient evidence to prove that the space has been un-rented or un-leased for the entire previous calendar year.....

\$2.00 per 1,000 sq. ft. or any part thereof \$35.00 minimum.

5. Any dwelling units or commercial, office, industrial, or warehouse space occupied by the owner

No charge

c. Development\$200.00

\$20.00 per employee 50.00 per salesperson

Section 9. Chapter 17, Section 17-52 of the Little Rock City Code, 1988, is hereby amended to add the following business classifications and fees:

	<u>Base Fee</u>	<u>Variable Fee</u>
25.5 AUTOMOBILE DETAILING	\$200.00	\$20.00 per employee
86.1 DISTRIBUTION CENTER (A		

1	facility, which is associated with an	
2	out-of-state company, whose	
3	products are received and then re-	
4	distributed to retailers or	
5	wholesalers within the state)	
6	a. 1/2 ton up to 1 ton truck	\$35.00 ea
7	b. Over 1 ton and up to 2 1/2 ton	
8	truck	\$65.00 ea
9	c. Over 2 1/2 ton truck	\$135.00 e
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11	160. NANNY SERVICE	\$135.00

12 **Section 10.** Chapter 17, Section 17-50 of the Little Rock City C
13 hereby repealed and replaced with the following text:

14 **Sec. 17-50. Reporting.**

15 (a) It shall be unlawful for any person to willfully make a
16 false report to the city relative to any provision or
17 requirement of any article as affects the obligation for
18 paying a business fee or the amount thereof.

19 (b) For 2006 business licenses, any business without
20 inventory that fails to complete and return the annual
21 assessment forms by November 1, 2005 and any business
22 with inventory that fails to complete and return the
23 annual assessment forms by January 31, 2006 shall have
24 their assessment information (number of employees,
25 inventory, trucks, and other variable information)
26 increased by a percentage based upon the amount of time
27 since the business last submitted assessment information
28 according to the following schedule:

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<u>Last Information Provided</u>	<u>Percentage Increase</u>
One year old (2005 License)	10%
Two years old (2004 License)	30%
Three or more years old (2003 License)	50%

Fractions will be rounded up to the next whole number.
Base amounts will remain the same as provided in the ordinance.

(c) For 2007 business licenses and beyond, any business that fails to return an updated assessment form by November 1 (businesses without inventory) or January 31 (businesses with inventory) shall have their assessment information (number of employees, inventory, trucks, and other variable information) increased by ten percent over the prior year's assessment information. Fractions will be rounded up to the next whole number. Base amounts will remain the same as provided in the ordinance.

Section 11. The City Clerk shall publish this ordinance one time in a local newspaper no later than one (1) week after the passage of the ordinance, as required in Ark. Code Ann. §26-77-104 (Michie Repl. 2000 & Supp. 2003).

Section 12. Repealer. All ordinances and parts of ordinances that conflict with this ordinance are hereby repealed to the extent of such inconsistency.

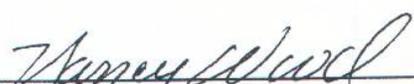
Section 13. Severability. In the event that any title, section, item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or unconstitutional, such declaration or adjudication shall not affect the remaining portions of the ordinance which shall remain in full force and effect as if the portion so declared or adjudged invalid or unconstitutional was not originally a part of the ordinance.

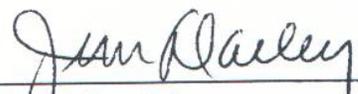
1 **Section 14. Emergency.** The Board of Directors has previously declared that the
2 collection of business license fees is necessary for the performance of essential
3 municipal functions and that, without the same, the delivery of City services will
4 decrease, and the City's ability to provide and support the public peace, health and
5 safety will be diminished. To ensure that licensees receive their statements in time to
6 meet the fee collection deadlines, this ordinance should be given effect immediately.
7 An emergency is, therefore, declared to exist and this ordinance shall be in full force
8 and effect from and after the date of its passage.

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10 **PASSED: September 6, 2005**

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12 **ATTEST:**

APPROVED:

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