



STATE OF ARKANSAS
City of Brookland

LEVYING SALES AND USE TAX
ORDINANCE NO. 2009-5

AN ORDINANCE PROVIDING FOR THE LEVY OF A TWO PERCENT SALES AND USE TAX WITHIN THE CITY OF BROOKLAND, ARKANSAS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.

WHEREAS, the City Council of the City of Brookland, Arkansas (the "City"), has determined that there is a great need for the immediate improvement of municipal services and for a source of revenue to finance such services; and

WHEREAS, Title 26, Chapter 75, Subchapter 2 [or Subchapter 3 if the second authority is to be used] of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") provides for the levy of a two percent (2%)¹ citywide sales and use tax;

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Brookland, Arkansas;

Section 1. Under the authority of the Authorizing Legislation, there is hereby levied a two percent (2%) tax on the gross receipts from the sale at retail within the City of all items which are subject to the Arkansas Gross Receipts Act of 1941, as amended (A.C.A. §26-52-101, et seq.), and the imposition of an excise (or use) tax on the storage, use, distribution or other consumption within the City of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. § 26-53-101, et seq, at a rate of two percent (2%) of the sale price of the property or, in the case of leases or rentals, of the lease or rental price (collectively, the "Sales and Use Tax").

Section 2. That all ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 3. That this Ordinance shall not take effect until an election² is held on the question of levying the Sales and Use Tax at which a majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.

Section 4. It is hereby ascertained and declared that there is a great need to establish a stable source of revenue to finance vital municipal services in order to promote and protect the health, safety and welfare of the City and its inhabitants. It is, therefore, declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health and safety shall be in force and take effect immediately from and after its passage.

Passed this 9th day of June, 2009.

Kenneth D Jones
Kenneth D. Jones, Mayor



ATTEST:
Johna Davis
Johna Davis, Recorder

¹ The percentages authorized by statute are one-eighth (.125%), or one-fourth of one percent (.25%), one-half of one percent (.5%), three-fourths of one percent (.75%), or one percent (1%), or any combination of these amounts. A.C.A. 26-74-207(a).

² The election must be held within one hundred twenty (120) days of the ordinance calling for the election. A.C.A. 26-74-207(a).