

ARTICLE VII. OCCUPATIONAL LICENSES

Sec 50-200 - Definitions

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Employee shall mean any natural person including a minor whether lawfully or unlawfully employed in the service of any employer under any contract of hire or apprenticeship written or oral, expressed or implied.

Employer shall mean any person as defined in this section who employs one (1) or more employees in such trade, business, vocation, profession or calling, or the receiver or trustee of the business, or the legal representative of a deceased employer.

Person shall mean any sole proprietorship, partnership, corporation, association, firm or other legal entity which engages in, carries on or follows any trade, business, vocation, profession or calling within the city except such persons who are exempt from payment of occupation taxes and licensing procedures by the laws of the city, state, the United States or any person exempt under Internal Revenue Code section 501c, and further except Southwestern Bell Telephone Company (or its successor), Arkansas Louisiana Gas Company (or its successor), Arkansas Power and Light Company (or its successor) and El Dorado Cablevision Company (or its successor).

Stock shall mean not only goods, wares, parts and merchandise but all other articles or things carried for sale and distribution by any person whether wholly owned or on consignment and personal property leased and on premises or in possession of-lessee.
(Code 1966, § 20-1)

Sec. 50-201. Administrative provisions.

The city collector is hereby authorized and directed to prepare all necessary reporting forms for the collection of taxes and issuance of the licenses provided for in this article. The city council is authorized to formulate rules and regulations consistent with the provisions of this article regarding the collection of such taxes and the issuance of such licenses.
(Code 1966, § 20-10)

Sec. 50-202. Required for each trade.

Any person engaged in two (2) or more trades, callings, vocations, businesses or professions for which a license is required shall be required to take a license for each separate line of trade, business, vocation or profession unless they are carried on under one (1) roof and determined to be closely related, in which case the person shall pay one (1) license on the combined gross inventory of the related business.
(Code 1966, § 20-1)

Sec. 50-203. Tax year.

The tax year for which the taxes imposed by sections 50-204 and 50-205 shall be paid is from January first of each calendar year to December thirty-first of the calendar year, commencing with January first of the calendar year.
(Code 1966, § 20-5)

Sec. 50-204. Employer's statement.

It shall be unlawful for any employer to employ any employee within the city without having first paid an occupation license tax according to the following provisions:

(1) At the time that an employer applies for an occupation license each year (no earlier than the first day of January), such employer shall state under oath and on affidavit forms provided by the city the total number of hours for which hourly wages were paid to employees during the preceding calendar year and the number of hours worked by employees who were employed on a compensation basis other than hourly wage, computed on the basis of forty (40) hours for each calendar week or any portion hereof during which such person was employed by the employer during the preceding calendar year. The average number of employees for the purpose of this section shall then be computed by dividing the total number of reported hours by the figure of two thousand eighty (2,080) (forty-hour week times fifty-two (52) weeks). The city collector shall not be required to issue any license until this section has been complied with.

(2) New employers shall state under oath to the city the average number of employees anticipated to be employed by such person during the tax period and the tax shall be based upon the stated number. If the stated number is less than seventy-five (75) percent of the actual number of employees employed during any part of the tax period and such employer fails to make a supplemental report to the city, such employer shall owe the city the tax on such additional employees plus a penalty of fifty (50) percent of the tax for all employees unreported.

(3) The city shall have the right at any reasonable time to inspect the employment records which may include at the person's discretion quarterly reports to the federal government for federal income tax withholding purposes, for the purposes of investigations regarding the actual number of employees of any employer as well as inventory of stock subject to the tax. Upon written request by the city each employer shall furnish to the city written copies of such records within thirty (30) days of the date of request.
(Code 1966, § 20-3; Ord. No. 1352, § 3, 12-10-81)

Sec. 50-205. Schedules.

(a) It shall be unlawful for any person to engage in, carry on or follow any trade, business, vocation, profession or calling within the city without first having procured from the city and having paid for an occupation license according to the following schedules:

(1) **Schedule A.** Schedule A persons shall pay a flat rate of \$30.00 per year.

(2) **Schedule B.** Schedule B persons, except employees, shall pay an occupation license tax in accordance with the following amounts set out and upon employees where indicated. This category represents those businesses that do not lend themselves to a classification by either inventory or employees and for which a reasonable differentiation should be made.

Person/Employer	Tax and/or Schedule
a. Abstractors.....	\$ 62.50
b. Accountants	
1. CPAs.....	125.00
2. Public.....	62.50
c. Adjusters.....	62.50
d. Architects.....	125.00
e. Attorney.....	125.00
f. Auctioneer	
1. Each person per year	100.00
2. Each person per month	62.50
g. Bondsmen who make judicial or court bonds for appeal, appearance or otherwise for a consideration.....	125.00
h. Brokers.....	93.75
1. Cotton	
2. Food	
3. Grain	
4. Lease and royalty	
5. Lumber	

- 6. Merchandise
- 7. Real estate and rental agent
- 8. Stocks, bonds and futures
- 9. All others engaged in brokerage businesses
not otherwise provided for

i. Canvassers

- 1. Transient book canvassers who collect on
delivery of books, newspapers or magazines,
per day only 2.00
- 2. Per week only .. , 10.00
- 3. Maximum per year (plus C) 30.00

j. Carnival companies and
circuses 75.00

k. Catalogue houses. Selling,
storing or distributing in and from the city 500.00

- 1. Chiropodist 62.50

m. Coin machines (see vending)

- n. Dancing halls, public (plus C) 200.00

- o. Dentist 125.00

- p. Directories, each person making or selling, where
advertising is sold, each firm..... . 100.00

- q. Doctor, physician, osteopath, or chiropractor..... . 125.00

- r. Engineer, professional 125.00

- s. Geologist. 125.00

- t. Insurance agent (plus C)..... 30.00

u. Precious metal dealers per day 100.00

This subsection shall not apply if the person, firm or corporation pays occupational license tax under another classification set out in section 50-206, provided the tax is paid for the privilege of conducting a business, occupation or profession which routinely and customarily includes the buying of precious metals.

v. Loan agents or pawnshops. making loans to be paid back in installments and secured by wages or personal property (plus C)..... 150.00

w. Motels and hotels, per room 2.50

x. Nursing or retirement homes, Schedule C

y. Optometrist, optician 125.00

z. Osteopath..... 125.00

aa. Psychiatrist 125.00

bb. Psychologist 62.50

cc. Rental and leasing, real property, based on average annual occupancy during preceding year, except for new construction\$30.00 minimum

1. Mobile home space, per space, first 2 exempt 2.50

2. Apartments, duplexes. house rentals, more than 5 6-15 units 30.00

Over 15 per unit per square foot..... 2.00

3. Commercial

i. Retail, office, shopping centers, first 5,000 square feet exempt 5,000 to 50,000 per thousand 3.00

50,000 to 100,000, per thousand 2.00

Over 100,000 per thousand 1.00

ii. Storage and warehousing shall pay
50% of i. above

dd. Rental and leasing personal property all leased.
property on premises of lessor or lessee prorated
for average number of months if less than one
(1) year Schedule A

ee. Any outlet that dispenses gasoline, diesel fuel or
other petroleum product through a pump, per pump
measuring device, with each pump to have a maximum
of two (2) measuring devices (these businesses
shall include, but not be limited to, service
stations and convenience stores, and shall only be
charged as one occupation fee, even though food
products and petroleum products are being
dispensed) 12.50

ff. Theaters, per screen. 150.00

gg. Vending and coin-operated machines, per
machine. 2.50

hh. Veterinarian. 125.00

ii. Washateria (see vending)

(3) **Schedule C.** Schedule C persons, except employees, shall be all other persons not included in schedule A or B and they shall pay an occupation license tax in the amount of thirty dollars (\$30.00) plus: five dollars (\$5.00) per employee up to fifty (50) employees, plus four dollars (\$4.00) per employee for the next fifty (50) employees, plus three dollars (\$3.00) per employee for each employee over one hundred (100) with a maximum of one thousand two hundred fifty dollars (\$1,250.00) collectible occupation license tax.

(b) Each person in schedule B indicated "plus C" shall pay an occupation license tax in the amount indicated on schedule B, plus the per employee schedule commencing at five dollars (\$5.00) on schedule C.

(c) All persons who qualify under schedule A, B or C shall pay under either A, B or C, whichever results in the greater license tax: collected to the city with each person obligated to select the appropriate schedule and declare it to the collector.
(Code 1966, § 20-2; Ord. No. 1297, § I, 3-20~80: Ord. No. 1352, §§ 1,2, 12-10-81; Ord. No. 1487, § I, 9-9-95)

Sec. 50-206. Delinquent payments.

(a) Each employer required to obtain a license under the provisions of this article and to pay a tax under the provisions of this article shall be charged a penalty for the delinquent payment of such license tax or fee and tax according to the following schedule:

- (1) Such fee and taxes are due on March first of each year;
- (2) If such amounts are not paid within thirty (30) days after the due date, a penalty of five (5) percent shall be added thereto; and,
- (3) If such amounts are not paid within sixty (60) days after the due date, a penalty of ten (10) percent shall be added thereto. (b) The penalties cited in this article are in addition to any other penalties imposed by this or other city ordinances.
(Code 1966, § 20-4)

Sec. 50-207. Display.

Each license shall be posted where the licensee engages in business and the holder of such license shall immediately show it to any officer of the city upon request.
(Code 1966, § 20-8)

Sec. 50-208. Transfer.

The occupation license shall not be transferable from one (1) person to another without the prior consent of the mayor and city collector.
(Code 1966, § 20-6)

Sec. 50-209. Revocation.

If any holder of an occupation license is found by the city collector to be in violation of the provisions of this article or to be maintaining a nuisance or unsanitary premises or to be engaging in or permitting disorderly conduct on the premises where the business of such licensee is conducted, the city collector is hereby authorized to serve notice on the licensee of the city's intention to revoke such license. Unless the licensee has filed a notice for review with the city collector within ten (10) days of receipt of such notice, the city collector shall proceed to revoke such license. If the notice of review is filed, the review shall be conducted by the ordinance committee of the city council with final judgment determining revocation resting with the city council.

(Code 1966, § 20-9)

Sec. 50-210. Appeal.

Any person charged with a city occupation license tax who feels himself aggrieved by the amount of such fee or tax shall have the right of review of such matters by the ordinance committee with final judgment resting with the city council.

(Code 1966, § 20-11)

Secs. 50-211-50-299 Reserved

ARTICLE VIII. GARAGE OR ESTATE SALES

DIVISION 1. GENERALLY

Sec. 50-300. Exemptions.

This article shall not apply to any garage or estate sales conducted for charitable, religious or governmental purposes.

(Code 1966, § 20-45)

Secs. 50-301-50-320. Reserved.

DIVISION 2. PERMIT

Sec. 50-321. Required.

Garage or estate sales for the purpose of offering for sale clothing, household furniture, appliances and sundry other items may be conducted as a home occupation provided that a permit is obtained from the city collector.

(Code 1966, § 20-41)

Sec. 50-322. Fee.

There shall be charged a fee of five dollars (\$5.00) for the issuance of a permit for the conducting of a garage or estate sale for the purpose of offering clothing, household furniture, appliances and sundry other items belonging to residents as a home occupation.

(Code 1966, § 20-42)

Sec. 50-323. Information required of applicant.

An applicant for the permit required by this division shall provide the city collector with his/her name, his address, and the address where the sale shall be conducted.

(Code 1966, § 20-43)

Sec. 50-324. Term.

The permit provided for in this division shall be for a two-day period.

(Code 1966, § 20-44)

Secs. 15-125--15-150. Reserved.