

ORDINANCE NO. 47-94

AN ORDINANCE PROVIDING FOR THE LEVY OF A
ONE PERCENT (1%) SALES AND USE TAX WITHIN
THE CITY OF OAK GROVE, ARKANSAS; AND
PRESCRIBING OTHER MATTERS PERTAINING THERETO.

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

WHEREAS, Title 26, Chapter 75, Subchapter 2 of the
Arkansas Code of 1987 Annotated (the "Authorizing
Legislation") provides for the levy of a one percent (1%)
citywide sales and use tax;

NOW THEREFORE, BE IT ORDAINED by the City Council of
the City of Oak Grove, Arkansas:

Section 1. Under the authority of the Authorizing
Legislation, there is hereby levied a one percent (1%) tax
on the gross receipts from the sale at retail within the
City of all items which are subject to the Arkansas Gross
Receipts Tax 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 or other consumption within the City of
tangible personable property subject to the Arkansas
Compensating Tax Act of 1949, as amended (A.C.A. §26-53-101,
et seq.), at a rate of one percent (1%) 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"). The Sales and Use Tax shall be levied and collected only on the first \$2,500 for each single transaction.

Section 2. "Single transaction" is defined according to the nature of the goods purchased as follows:

A. When two or more devices in which, upon which or by which any person or property is, or may be, transported or drawn, including but not limited to, on-road vehicles, whether required to be licensed or not, off-road vehicles, farm vehicles, airplanes, water vessels, motor vehicles or non-motorized vehicles and mobile homes, are sold to a person by a seller, each individual unit, whether part of a "fleet" sale or not, shall be treated as a single transaction for the purpose of the Sales and Use Tax.

B. The charges for utility services, which are subjects to the Sales and Use Tax, and which are furnished on a continuous service basis, whether such services are paid daily, weekly, monthly or annually, for the purposes of the Sales and Use Tax, shall be computed daily increments, and each such daily charge increment shall be considered to be a single transaction for the purposes of the Sales and Use Tax.

C. For sales of building materials and supplies to contractors, builders or other persons, a single transaction, for the purposes of the Sales and Use Tax, shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an

aggregate sales (or use) tax figure has been reported and remitted to the State of Arkansas.

D. When two or more items of major household appliances, commercial appliances, major equipment and machinery are sold, each individual unit shall be treated as a single transaction for the purposes of the Sales and Use Tax.

E. For groceries, drug items, dry goods and other tangible personal property and/or services not otherwise expressly covered in this Section, a single transaction shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales tax figure has been reported and remitted to the State of Arkansas.

Section 3. That all ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. That this Ordinance shall not take effect until a special election is held in accordance with A.C.A. §26-75-208 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.

PASSED: April 23, 1994.

ATTEST:

Satiny G. Carlton, Recorder
City
(SEAL)

APPROVED:

Jean Morgan
Mayor

CERTIFICATE OF CARROLL COUNTY BOARD OF
ELECTION COMMISSIONERS ASCERTAINING
AND DECLARING RESULTS OF THE GENERAL ELECTION
HELD ON NOVEMBER 8, 1994

STATE OF ARKANSAS
COUNTY OF CARROLL SS

We, the duly commissioned and acting Election Commissioners of Carroll County, Arkansas, do hereby certify that the following is a true and correct abstract of votes cast in the General Election held on November 8, 1994 on the question of;

FOR adoption of a one percent (1%) local sales and use
tax within the city 42

AGAINST adoption of a one percent (1%) local sales and
use tax within the city 30

IN TESTIMONY WHEREOF, we hereunto set our hands this 18th
day of November, 1994.

COUNTY BOARD OF ELECTION COMMISSIONERS

Clyde Fox
Jack Mason
James Earl Phillips

STATE OF ARKANSAS }
COUNTY OF CARROLL } ss

I, Shirley Doss, Clerk of the County and Probate Court do hereby certify that this instrument was filed for record in my office the 18 day of November, 1994, at _____ o'clock ____M. and duly recorded in as on file Record Book _____ at page _____.

Witness my hand and the court seal this 21
day of November, 1994.

SHIRLEY DOSS, County Clerk

By SD
Deputy Clerk

PROCLAMATION OFFICE OF THE MAYOR

OF THE CITY OF Oak Grove, ARKANSAS; TO THE PEOPLE
OF THE CITY OF Oak Grove AND TO THE SHERIFF
AND THE BOARD OF ELECTION COMMISSIONERS OF
Carroll COUNTY, GREETINGS:

WHEREAS, the laws of the State of Arkansas and City
Ordinance No. 47-94, adopted August 23 1994, make it
the duty of the Mayor of Oak Grove to call a special election
for the purpose of approving a 1 percent (1 %) sales
and use tax, and

WHEREAS, the laws of the State require that such election
be held within 120 days from the date of ordinance establishing
the election date.

NOW, THEREFORE, I, Jean Morgan Mayor of the City of
Oak Grove, Arkansas, by virtue of the authority vested in me
by law, do hereby call a special election on Nov. 8,
1994, for the purpose of submitting to the qualified electors of
such city the levying of a 1 percent (1 %) sales tax.

The Sheriff and the Board of Election Commissioners of
Carroll County are hereby requested to cause notice of
such election to be published in their county as required by law,
and to hold and conduct such election in the same manner as
is provided by law with respect to other city elections.

IN WITNESS WHEREOF, I have hereunto set my hand and
caused the Seal of my office to be affixed this 23 day of
August, 1994.

Signed: Jean Morgan
MAYOR

SHERIFF'S PROCLAMATION

WHEREAS, a special election will be held on November 8, 1994, in the City of Oak Grove, Carroll County, Arkansas, pursuant to the proclamation of the Honorable Jean Morgan, Mayor of the City of Oak Grove, dated Aug 23, 1994, for the purpose of submitting to the qualified electors of said city the levying of a 1 percent (1 %) sales and use tax, and

WHEREAS, the Sheriff of Carroll County, Arkansas, is required by law to issue a proclamation setting forth the polling places for said special election and notifying the qualified voters of said city of the matters to be presented on the ballot for their consideration.

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

I. That there will be a special election on November 8, 1994, for the purpose of submitting to the qualified electors of the City of Oak Grove, Carroll County, Arkansas, the levying of a 1 percent (1 %) sales tax.

II. That the polling place for said special election in said city will be as follows:

WITNESS my hand this 29 day of August, 1994.

Signed: _____

SHERIFF

CARROLL

COUNTY, ARKANSAS