

**BOONEVILLE CITY COUNCIL**  
**Ordinance Number 2005 - 869**

**BE IT ENACTED BY THE CITY OF BOONEVILLE, LOGAN COUNTY, STATE OF ARKANSAS An Ordinance PROVIDING FOR CONTINUING THE LEVY OF A ONE PERCENT (1%) SALES AND USE TAX WITHIN THE CITY OF BOONEVILLE, ARKANSAS AND PRESCRIBING OTHER MATTERS PERTAINING THERETO:**

**WHEREAS**, the City Council of Booneville, Arkansas (the "City"), has determined that there is a continuing 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%) city-wide sales and use tax:

**NOW THEREFORE, BE IT ORDAINED** by the City Council of the City of Booneville, 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 storage, use 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 one percent (1%) or 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 to a maximum tax of Twenty Five Dollars (\$25.00) for each single transaction.

**Section 2.** That said Sales and Use Tax is to be collected for and appropriated for the following municipal purposes in accordance with the percentages as stated.

<b>STREETS</b>	<b>20%</b>
<b>POLICE</b>	<b>12%</b>
<b>FIRE</b>	<b>10%</b>

AAE977

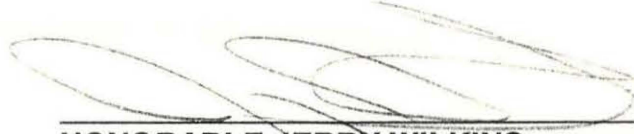
AREA AGENCY	
SENIOR CENTER	08%
AIRPORT	07%
PARKS	10%
CITY IMPROVEMENTS	24%
LIBRARY	02%
CEMETERY	03%
BDC/CHAMBER	04%

**Section 3.** That said tax shall be for a term of five (5) years from the date of expiration of the previous sales tax.

**Section 4.** That all ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

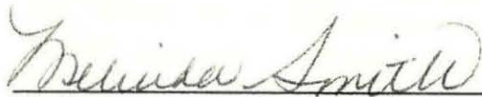
**Section 5.** That this ordinance shall not take effect until an election is held on the question of levying the Sales and Use Tax at which a majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.

**PASSED THIS** 25<sup>th</sup> **day of January, 2010.**



**HONORABLE JERRY WILKINS  
MAYOR, CITY OF BOONEVILLE**

**ATTEST:**



**Melinda Smith, Booneville City Clerk**

**Date:** 1/25/10