

TITLE 3

FISCAL AFFAIRS

Chapters:

- 3.04 Purchases
- 3.08 Hotel and Motel Occupancy Tax
- 3.12 Professional Services

CHAPTER 3.04

PURCHASES

Sections:

- 3.04.01 \$10,000.00 or over
- 3.04.02 Between \$1000.00 and \$10,000.00
- 3.04.03 Requests

3.04.01 \$10,000.00 or over Contracts exceeding \$10,000.00 or for which prescribed procurement procedures have not been followed as specified in the Purchasing Manual or as specified by state law shall be approved by a resolution, in writing, by a majority vote of the City Council. (Ord. No. 3424, Sec. 1.)

3.04.02 Between \$1000.00 and \$10,000.00 Purchases between \$1,000.01 and \$10,000.00 (before sales tax) shall have no less than three bids, all of which shall be either by facsimile, e-mail or some other written form exhibiting the date and time received, obtained from vendors attached to the purchase requisition for such purchases. In cases where three or more written bids are not obtainable, the purchasing department or Purchasing Agent shall document the reason therefore. Once received by the Purchasing Agent, if said purchase is over \$2,000.00, the requisition and written quote sheets shall be forwarded to the Mayor (or designated person in his absence) for written approval before a purchase order will be issued. In all cases, approval must be before the fact. (Ord. No. 3424, Sec. 2.)

3.04.03 Requests Requests for the appropriation of funds not included in the adopted annual budget shall be reviewed by the Finance Committee for the budgetary impact upon city

finances and the Committee shall recommend the appropriation to the City Council if considered financially feasible and prudent. (Ord. No. 3424, Sec. 3.)

CHAPTER 3.08

HOTEL AND MOTEL OCCUPANCY TAX

Sections:

3.08.01	Definitions
3.08.02	Gross receipt tax on furnishing
3.08.03	Taxable businesses
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3.08.01 Definitions

- A. **Gross receipt tax** A tax of one percent (1%) upon the gross receipts or gross proceeds from the renting, leasing or otherwise furnishing of motel or hotel accommodations in the city of Jonesboro, Arkansas.
- B. **Hotel or motel accommodations** The renting, leasing or otherwise furnishing of accommodations in hotels or motels upon a day-to-day basis or a week-to-week basis. Provided, however, that this shall not include the renting, leasing or furnishing of accommodations upon month-to-month tenancies or tenancies of a longer duration. (Sec. 13-83, 1962 Code, Ord. No. 1361, Sec. 1, 5-21-73)

3.08.02 Gross receipt tax on furnishing From and after the passage and approval of this section, a tax in the sum of one percent (1%) shall be levied upon the gross receipts or gross proceeds upon the renting, leasing or otherwise furnishing of hotel or motel accommodations for profit within the corporate limits of the city of Jonesboro, Arkansas. The tax herein levied shall be paid by the persons, firms or corporations liable therefore, and shall be collected by City Advertising and Promotion Commission in the same manner and at the same time as the gross receipts tax levied by Act 386 of 1941 as amended. All the provisions of Act 386 of 1941 as amended, and the rules, regulations and forms promulgated and prescribed by the commissioner of revenues pursuant to said Act shall, so far as practicable, be applicable with respect to the enforcement and collection of the tax levied pursuant to this section. (Sec. 13-84, 1962 Code, Ord. No. 1361, Sec. 2, 5-21-73)

3.08.03 Taxable businesses The City Advertising and Promotion Commission shall prepare and maintain a current list of the business establishments in the city of Jonesboro, subject to the above tax. (Sec. 13-85, 1962 Code, Ord. No. 1361, 5-21-73)

3.08.04 City advertising and promotion fund

- A. The funds received by the city of Jonesboro Advertising and Promotion Commission under the provisions of this chapter shall be paid into a fund to be known as the city of Jonesboro Advertising and Promotion Fund. The monies so collected shall be used exclusively for the advertising and promotion of the city of Jonesboro, Arkansas.
- B. All revenues received by the city of Jonesboro Advertising and Promotion Commission pursuant to this chapter shall be "special revenues," and shall be deposited by the City Advertising and Promotion Commission in such bank account or accounts as may be designated by the city of Jonesboro Advertising and Promotion Commission. (Sec. 13-86, 1962 Code, Ord. No. 1361, Sec. 4, 5-21-73)

3.08.05 Tax on receipts

- A. There is hereby levied, effective on this date, July 6, 1997, a tax of one per cent (the tax) upon the gross receipts of restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, catering, and similar businesses engaged in the business of selling prepared food and beverages for consumption on and off the premises of such establishment in the city.
- B. The tax shall be collected from the purchaser or user of the food and beverage by the person, firm, corporation, association, trust or estate (or other entity of whatever nature) selling such food and beverage. The taxpayer shall remit to the city on the fifteenth day of each month all collections of the tax for the preceding month, accompanied by reports on forms to be provided by the Advertising and Promotion Commission of the city of Jonesboro.
- C. As provided in Act No. 185, the provisions of Act. No. 386 of 1941, as amended, together with the rules and regulations thereunder, shall, so far as practicable, apply to the administration, collection, assessment and enforcement of the tax. (Ord. No. 2787, Sec. 1.)

3.08.06 Fund There is hereby created the City Advertising and Promotion Fund, to which fund there shall be credited all collections of the tax. (Ord. No. 2787, Sec. 2.)

3.08.07 Use of funds The City Advertising and Promotion Fund shall be used, in the manner determined by the City Advertising and Promotion Commission, exclusively for the advertisement and promotion of the city and its environs and/or for the construction,

maintenance, repair and operation of public parks, including the pledge of revenues therein to the payment of bonds issued under Act. No. 185, as amended by Act No. 123. (Ord. No. 2787, Sec. 3.)

CHAPTER 3.12

PROFESSIONAL SERVICES

Sections:

- 3.12.01 Definition
- 3.12.02 Contracting authority

3.12.01 Definition The "professional services" shall include and be defined as follows: legal services, architectural, engineering, land surveying, appraisers, auctioneers, accounting services and investment advisors. (Ord. No. 3348, Sec. 1.)

3.12.02 Contracting authority The contracting authority is hereby authorized and instructed to negotiate contracts for "professional services" as defined in 3.16.01 above. (Ord. No. 3315, Sec. 2.)