

1 CITY COUNCIL OF THE CITY
2 OF PINE BLUFF, ARKANSAS

3
4 ORDINANCE NO. 6851
5

6 AN ORDINANCE AMENDING DIVISION 2 IN ARTICLE II OF
7 CHAPER 13 OF THE CODE OF ORDINANCES OF THE CITY OF
8 PINE BLUFF, ARKANSAS, TO REQUIRE ANY PERSON OR
9 ENTITY SUBJECT TO THE ADVERTISING AND PROMOTION TAX TO OBTAIN
10 A PERMIT FROM THE ADVERTISING AND PROMOTION COMMISSION TO
11 LAWFULLY DO BUSINESS IN THE CITY OF PINE BLUFF, ARKANSAS;
12 AUTHORIZING THE ADVERTISING AND PROMOTION COMMISSION TO ISSUE
13 SUCH A PERMIT; PROVIDING FOR A PENALTY FOR FAILURE TO OBTAIN THE
14 PERMIT; AND FOR RELATED PURPOSES
15

16 WHEREAS many Arkansas cities of comparable size to the City of Pine Bluff, which
17 have enacted a Gross receipts tax, require that persons or businesses subject to the tax obtain a
18 permit issued by the city's Advertising and Promotion Commission, for the purpose of enforcing
19 effective collection of the tax; and

20 WHEREAS the City of Pine Bluff should adopt this requirement to promote uniform
21 collection of the tax and to augment the procedures for collection currently set forth in Section
22 13-47 of the Code of Ordinances of the City of Pine Bluff, Arkansas.

23 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE
24 CITY OF PINE BLUFF, ARKANSAS:

25 **Section 1. Definitions.** The definitions found in Section 13-46 shall govern in this
26 Ordinance.

27 **Section 2. Applicability.** This Ordinance shall apply to any person or entity which
28 desires to operate or which operates within the City of Pine Bluff, Arkansas, whose operations in
29 whole or part are subject to the requirement of the collection of a Gross receipts tax as defined in
30 Section 13-46 of the Code of Ordinances of the City of Pine Bluff, Arkansas. This Ordinance

1 does not eliminate any other requirement for a permit or payment of a fee or tax which imposed
2 by other city ordinance or the city code.

3 **Section 3. Permit required.** (a) Every person or business required by law to collect
4 and remit the Gross receipts tax must obtain a permit on an annual basis from the Advertising
5 and Promotion Commission referenced in Section 13-50 as a condition for receiving an
6 occupation license required under Section 13-71 from the City of Pine Bluff, and otherwise as a
7 condition for doing business within the City of Pine Bluff, Arkansas.

8 (b) There shall be no charge or fee assessed for the permit.

9 (c) Obtaining the permit from the Advertising and Promotion Commission shall be a
10 condition precedent to the issuance of an occupation license, and the city collector's office is
11 prohibited from issuing a new or renewed occupation license unless it has first verified the
12 applicant is in compliance with this requirement.

13 **Section 4. Revocation.** (a) The Advertising and Promotion Commission may
14 revoke a permit it has issued pursuant to this Ordinance when the holder of the permit fails to
15 collect the Gross receipts tax revenue or fails to remit such tax in the amount and on the date(s)
16 due.

17 (b) Revocation of a permit shall be consistent with the notice and procedural
18 requirements set forth in Sections 13-47(k). Notice of commencement of the revocation
19 procedure for the occupation license shall be provided the city collector.

20 (c) The Advertising and Promotion Commission is responsible for creating the content
21 of permit and maintaining a data base for documenting compliance. The secretary of the
22 Commission will serve as custodian of the records; provided, the Commission may designate
23 another employee of commission member as custodian.

1 **Section 5. Penalty.** A person or entity who fails to obtain the permit required by this
2 Ordinance is guilty of a misdemeanor, and upon conviction thereof, shall be fined no less than
3 \$500.00 or more than \$1,000.00, or sentenced to a term in the Jefferson County Detention Center
4 not exceeding thirty (30) days, or sentenced to both a fine and incarceration with the limits
5 provided.

6 **Section 6.** Chapter 13 of the Code of Ordinances of the City of Pine Bluff, Arkansas, is
7 amended to insert Section 1-5 of this Ordinances as new Sections 13-52 through 13-56 in
8 Division 2, Article II.

9 **Section 7.** All ordinances or parts of ordinances in conflict with this Ordinance are
10 repealed to the extent of the conflict.

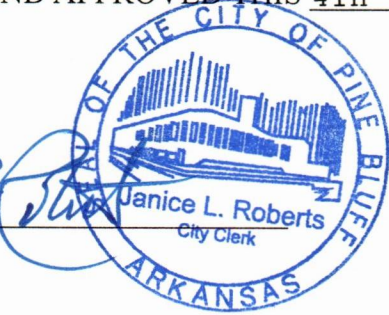
11 **Section 8.** The phrases, sentences, paragraphs, subsections and sections of this
12 Ordinance are declared to be severable, and should any of the foregoing be found to be unlawful,
13 the remaining shall continue to be given full force and effect.

14 **Section 9.** This Ordinance being of a general or permanent nature, the clerk will cause
15 it to be published per Arkansas law.

16 **Section 10.** This Ordinance take effects on the 31st day after its approval; provided,
17 however, that no action shall be brought or penalty imposed pursuant to Section 5 hereof before
18 April 1, 2025.

19 PASSED AND APPROVED THIS 4TH DAY OF NOVEMBER, 2024.

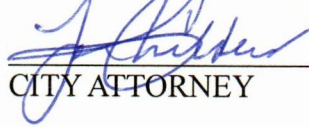
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22 ATTEST:
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APPROVED:
Shirley Washington
MAYOR

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APPROVED AS TO FORM:


CITY ATTORNEY

SPONSOR(S):

Lloyd Holtomb (9-6)
Glen Brown Jr. (4)
Glen Brown Sr. (9)