

ORDINANCE NO. 8955

AN ORDINANCE AMENDING ORDINANCE NO. 8950 TO REDUCE THE INCREASE TO THE NORTH LITTLE ROCK ADVERTISING AND PROMOTION LODGING TAX ONE-HALF PERCENT; DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES.

WHEREAS, Ark. Code Ann. § 26-75-602 provides that the governing body of any city of the first class may levy taxes on the gross receipts or proceeds of hotels, motels, houses, vacation/rental houses and rooms, cabins, bed and breakfasts, campgrounds, condominiums, and similar sleeping accommodations for profit – in an amount not to exceed three percent (3%) for advertising and promotion, *plus* an additional one percent (1%) for the benefit of qualified municipal parks (“Lodging Taxes”); and

WHEREAS, the City of North Little Rock (the “City”) is currently levying Lodging Taxes in the amount of two percent (2%) for advertising and promotion, plus an additional one percent (1%) for the benefit of the North Little Rock Parks and Recreation Department, for a *total of three percent (3%)*; and

WHEREAS, the City is authorized to levy an additional one percent (1%) Lodging Tax, and on October 23, 2017, the City Council adopted Ordinance No. 8950 increasing the Lodging Taxes an additional one percent (1%) for a total of 3%; and

WHEREAS, while it is beneficial and necessary to increase the Lodging Taxes levied and collected for Advertising and Promotion in order to provide the means of bringing new businesses, developments and attractions to the City, the City Council also understands that the best interests of the City and its local business enterprises can best be served if the increase to the Lodging Taxes levied and collected for Advertising and Promotion is only increased one-half percent rather than the one percent levied pursuant to Ordinance No. 8950.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTH LITTLE ROCK, ARKANSAS:

SECTION 1: That Section 1 of Ordinance No. 8950 is hereby amended to read as follows:

Editor’s Note: Deleted text denoted by ~~strikethrough~~; added text by underline.

SECTION 1: That the current two percent (2%) Lodging Tax for Advertising and Promotion is hereby increased an additional ~~one percent (1%)~~ one-half (½%) on gross receipts from the renting, leasing or otherwise furnishing of motels, vacation rental houses/rooms, cabins, bed and breakfast, campgrounds, condominiums, or other similar rental sleeping accommodations for a profit, to a total tax of ~~three percent (3%)~~ two and one-half percent (2½%) for advertising and promotion *plus* the current additional one percent (1%) for the benefit of the North Little Rock Parks and Recreation Department, *or a total of* ~~four percent (4%)~~ three and one-half percent (3½%).

SECTION 2: That Section 2 of Ordinance No. 8950 is hereby amended to read as follows:

SECTION 2: That the ~~one percent (1%)~~ one-half percent (½%) increase in the Advertising and Promotion Lodging Tax will become effective on January 1, 2018.

SECTION 3: That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict.

SECTION 4: That the provisions of this Ordinance are hereby declared to be severable and if any section, phrase, or provision shall be declared or held invalid, such invalidity shall not affect the remainder of the sections, phrases or provisions.

SECTION 5: It is hereby found and determined that the increase in Lodging Taxes for the benefit of Advertising and Promotion as provided for herein is immediately necessary in order to insure the proper and orderly growth of this land and the proper and orderly growth of the City of North Little Rock, Arkansas, and being necessary for the immediate preservation of the public health, safety and welfare, THEREFORE, an emergency is hereby declared to exist and this Ordinance shall be in full force and effect from and after its passage and approval.

PASSED:

11/13/17

APPROVED:

Joe A. Smith

Mayor Joe A. Smith

SPONSOR:

Joe A. Smith
Mayor Joe A. Smith

ATTEST:

Diane Whitbey
Diane Whitbey, City Clerk

APPROVED AS TO FORM:

C. Jason Carter
C. Jason Carter, City Attorney

PREPARED BY THE OFFICE OF THE CITY ATTORNEY/b

FILED	<u>11:00</u>	A.M.	_____	P.M.
By	<u>C. Carter</u>			
DATE	<u>11-7-17</u>			
Diane Whitbey, City Clerk and Collector North Little Rock, Arkansas				
RECEIVED BY	<u>S. Wessery</u>			