

ORDINANCE 10-05
CITY OF HIGHLAND, ARKANSAS

AMENDMENT TO ORDINANCE NO. 99-1 – LEVYING SALES AND USE TAX

Page 1 of 1

AN ORDINANCE AMENDING ORDINANCE 99-1 – LEVYING SALES AND USE TAX AND DECLARING AN EMERGENCY TO EXIST

WHEREAS, the City of Highland, Arkansas, (the "City"), has authorized and established, under Ordinance 99-1 – Levying Sales and Use Tax, a one percent (1%) citywide sales and use tax as a source of revenue for municipal services; and

WHEREAS, the Legislature of the State of Arkansas has amended Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated and has removed the exemption amount previously in effect for the calculation of the amount of tax due thereunder; and

WHEREAS, the City of Highland, Arkansas, desires to conform its ordinance on the levying and collection of sales and use taxes to that established by the State of Arkansas.

NOW THEREFORE, BE IT ORDAINED by the City Council for the City of Highland, Arkansas:

Section 1 of Ordinance 99-1 – Levying Sales and Use Tax is hereby repealed and replaced with the following language:

BEGINNING OF REPLACEMENT LANGUAGE

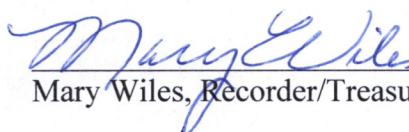
Section 1. Under the authority of the Authorizing Legislation (Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987), there is hereby levied an one percent (1%) tax on the gross receipts from the sale at retail within the City of all items which are subject to the Arkansas Gross Receipts Act of 1941, as amended (A.C.A. §26-52-101, *et seq.*), and the imposition of an excise (for use) tax on the storage, use, distribution or other consumption within the City of tangible personable property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. §25-53-101, *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").

END OF REPLACEMENT LANGUAGE

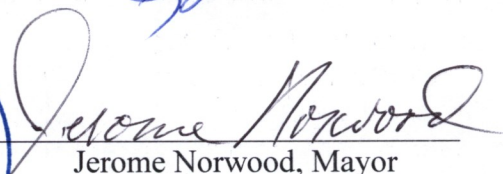
Section 2: Emergency Clause. This Ordinance being necessary for the preservation of the public peace, health, comfort, convenience, morals, safety, and welfare of the City of Highland, Arkansas, an emergency is declared to exist and this Ordinance shall be in full force and effect from the date of its adoption.

PASSED AND ADOPTED THIS THE 14 DAY OF September, 2010.

ATTEST:


Mary Wiles, Recorder/Treasurer




Jerome Norwood, Mayor

AREAWIDE MEDIA

HIGHWAY 62 EAST

P.O. BOX 248

SALEM, ARKANSAS 72576

870-895-3207

FAX: 870-895-4277

TO: City of Highland
DATE : October 6, 2010

I, Janie Flynn, do solemnly swear that I am General Manager of The Record and that the advertisement charged for in the attached invoice was published in said publication as follows:

1st insertion 6th day of Oct. 2010
2nd insertion _____ day of _____
3rd insertion _____ day of _____
4th insertion _____ day of _____
5th insertion _____ day of _____

The cost of this publication is computed according to established rates and/or state law, whichever is applicable.

TOTAL PRICE \$ 144.00

Janie Flynn
General Manager

Subscribed and sworn before me this
6th day of October, 2010

Mickey Sue Southard
Notary Public

Notary Public
State of Arkansas
County of Fulton
Mickey Sue Southard

My appointment expires September 13, 2017

Ordinance No. 10-05 City of Highland

AN ORDINANCE AMENDING ORDINANCE 99-1 – LEVYING SALES AND USE TAX AND DECLARING AN EMERGENCY TO EXIST

WHEREAS, the City of Highland, Arkansas, (the "City"), has authorized and established, under Ordinance 99-1 – Levying Sales and Use Tax, a one percent (1%) citywide sales and use tax as a source of revenue for municipal services; and

WHEREAS, the Legislature of the State of Arkansas has amended Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated and has removed the exemption amount previously in effect for the calculation of the amount of tax due there under; and

WHEREAS, the City of Highland, Arkansas, desires to conform its ordinance on the levying and collection of sales and use taxes to that established by the State of Arkansas.

NOW THEREFORE, BE IT ORDAINED by the City Council for the City of Highland, Arkansas;

Section 1 of Ordinance 99-1 – Levying Sales and Use Tax is hereby repealed and replaced with the following language:

BEGINNING OF REPLACEMENT LANGUAGE

Section 1. Under the authority of the Authorizing Legislation (Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987), there is hereby levied an 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 Act of 1941, as amended (A.C.A. §26-52-101, *et seq.*), and the imposition of an excise (for use) tax on the storage, use, distribution or other consumption within the City of tangible personable property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. §25-53-101, *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").

END OF REPLACEMENT LANGUAGE

Section 2: **Emergency Clause.** This Ordinance being necessary for the preservation of the public peace, health, comfort, convenience, morals, safety, and welfare of the City of Highland, Arkansas, an emergency is declared to exist and this Ordinance shall be in full force and effect from the date of its adoption.

PASSED AND ADOPTED THIS 14 DAY OF SEPTEMBER, 2010.

ATTEST:

Jerome Norwood, Mayor

Mary Ruth Wiles, Recorder/Treasurer