

**CHAPTER 17  
LICENSES AND TAXES**

**Sec. 17-1. Definitions.**

The following words and phrases shall have the meanings as defined by this section:

1. *Person.* The word "person" shall include any individual, partnership, corporation, association or general agent in charge of any business or professional enterprise or undertaking.
2. *Worker.* The word "worker" shall include each employee, manager, owner or agent, receiving a remuneration from the operation or conduct of any business or professional enterprise or undertaking. The term "worker" shall refer to the average annual number of workers.
3. *Transient.* The word "transient" preceding the words vendor, solicitor and salesman shall mean and include any person who has no fixed place of business within the City limits, but goes from place to place or from house to house to display and sell new or used goods, wares, merchandise, novelties and other such things or solicits orders for such articles and things to be delivered later. (*Ord. No. 518, § 1, 6-13-69*)

**Sec. 17-2. License Tax Schedule.**

Hereafter, any person who shall engage in any occupation, vocation, profession, trade, business, or calling shall pay for and take out an occupational permit to conduct or perform such business within the City of Searcy.

For purposes of this chapter, the following rate per annum unless otherwise specified shall be applied for the imposition and collection of the occupational or privilege tax:

- a. **CONTRACTORS** (Building, Mechanical, General, Heating, etc.)  
\$50.00 minimum  
plus \$5.00 per worker
- b. **ENTERTAINMENT AND RECREATION FACILITIES** (Theatres, Bowling Alleys, Recreation Halls, Skating Rinks, etc.)  
\$50.00 minimum  
plus \$5.00 per worker

- c. **HOSPITALS AND NURSING HOMES**  
\$40.00 minimum  
(1-5 beds) plus \$2.00 for each bed over 5 beds
- d. **INDUSTRIAL** (Manufacturing, processing, warehousing, etc.)  
\$50.00 minimum  
plus \$3.00 per worker for first 100 workers, \$2.00 for second hundred, and \$1.00 for all over 200 workers
- e. **PROFESSIONAL** (Doctors, Lawyers, Accountants, etc.)  
\$50.00 plus \$5.00 for each employee
- f. **RESTAURANTS and FOOD SERVICE** (fixed location)  
\$40.00 minimum  
plus .50 per seat for customer use or \$2.00 per space if drive-in
- g. **SERVICES** (Barbershops, Beauty Shops, Rental Agencies, Auction Sales, Banks, etc.)  
\$40.00 minimum  
plus \$5.00 for each worker over three workers
- h. **TRADESMAN** (self-employed painters, plumbers, electricians, etc.)  
\$40.00 minimum  
plus \$5.00 per employee
- i. **TRAILER PARKS**  
\$40.00 minimum  
(1-5 trailer spaces)  
plus \$2.00 for each space over 5 spaces
- j. **WHOLESALE AND RETAIL SALES**  
\$40.00 minimum  
plus \$5.00 for each worker
- k. **HOTELS, MOTELS, APARTMENT HOUSES AND BOARDING HOUSES**  
\$40.00 Minimum (1-5 unit)  
plus \$3.00 per unit for next 20 units, plus \$2.00 per unit for all over 20 units
- l. **SELF-SERVICE LAUNDRIES**  
\$40.00 minimum  
plus 1.00 for each machine

m. **SOLICITING AND ADVERTISING**

- i. Advertising agency engaged in leasing and/or letting billboards, walls and other outdoor spaces for advertising purposes  
.....\$ 50.00
- ii. Advertising agency engaged in soliciting and/or accepting orders for out of town newspapers, magazines, periodicals, publications and other advertising media  
.....\$ 25.00
- iii. Individual Book agent engaged in soliciting subscriptions for delivery of books, magazines, newspapers and other periodicals  
Per annum.....\$ 40.00  
Per week..... \$ 20.00  
Per day..... \$ 5.00
- iv. Book vendor going from place to place or from house to house selling and delivering books, magazines and other periodicals, publications and novelties, each, per day  
Per Person Per Annum.....\$ 40.00  
Per Person Per Week..... \$ 20.00  
Per Person Per Day.....\$ 5.00
- v. Taxicab or motor bus .....\$125.00
- vi. Transient sign painter, window decorator or other such craftsman  
Per Month.....\$ 40.00  
Per week.....\$ 15.00  
Per day.....\$ 5.00
- vii. Transient vendor not herein otherwise listed and taxed shall be required to pay a fixed privilege tax before offering any goods, wares, and merchandise for sale on the streets of the City or to the inhabitants  
Per Stay Not to Exceed 1 Month.....\$ 250.00
- viii. Transient vendor of fruits, vegetables, nuts and other such products, delivering from automobiles, trucks, railroad cars, tents, sheds and temporary quarters, except for selling farm products grown in White County  
Per month.....\$ 40.00

Per week.....\$ 20.00

Per day.....\$ 5.00

*(Ord. No. 518, § 2, 6-13-69; Ord. No. 520, § 1, 11-4-69; Ord. No. 625, § 1, 12-12-79; Ord. No. 681, § 1, 12-11-84; Ord. No. 94-31, 9-13-94)*

**Sec. 17-3. Permits for Occupations Not Specifically Enumerated.**

Any person who shall engage in any occupation, vocation, profession or calling which is not herein specifically enumerated shall pay for and take an occupational permit at the same rate as the tax charged for the most closely related occupation, vocation, profession, trade business or calling herein specified. *(Ord. No. 520, § 2, 11-4-69)*

**Sec. 17-4. Transients; Identification Badges.**

For occupations and vocations involving transients, the City Clerk, in addition to issuing the permit as specified herein, shall also issue an identification badge which must be worn by all persons engaged in the particular occupation or vocation. *(Ord. No. 518, § 3, 6-13-69)*

**Sec. 17-5. Individual License for Each Trade, Profession or Business -- Same location.**

Any person engaged in more than one trade, business, profession, vocation or calling connected or joined together in one structure shall pay for and take out a license for such trade, business, profession, vocation or calling which, under the terms of this chapter is the highest amount required for a license for any one of such undertakings. *(Ord. No. 518, § 4, 6-13-69)*

**Sec. 17-6. Same -- Separate Locations.**

Any person engaged in more than one trade, business, profession, vocation or calling in unconnected or separate structures shall pay for and take out a license for each such trade, business, profession, vocation or calling unless relieved and excused by the board of equalizers. *(Ord. No. 518, § 5, 6-13-69)*

**Sec. 17-7. Board of Equalizers -- Created; Duties.**

A board of equalizers is hereby created:

- a. To review and equalize any assessment made against any applicant for an occupational or privilege license.
- b. To review and reclassify, if necessary and proper, the status of any applicant for occupational and privilege licenses.
- c. To hear and determine controversies arising between the city and applicants for occupational license or privilege permits, where the applicant is engaged

in more than one taxable trade, business, profession, vocation or calling and is requesting a reduction of the total tax to be paid on all such enterprises and undertakings.

- d. To perform such other duties as may appear proper and right in executing and enforcing the provisions of this chapter. *(Ord. No. 518, § 6, 6-13-69)*

**Sec. 17-8. Same -- Appointment; Terms; Regulations.**

The Mayor shall appoint, subject to ratification by the Council, five (5) qualified citizens and taxpayers of Searcy to serve as members of the board of equalizers. For the initial appointment only, one member shall be appointed to serve for a term of five (5) years, one for four (4) years, one for three (3) years, one for two (2) years, and one for one (1) year. Upon expiration of the term of each member so appointed a successor shall be appointed by the Mayor, subject to ratification by the City Council, to serve for a term of five (5) years. A board member shall be permitted to succeed himself, if so appointed and ratified. Before entering upon the duties as member of such board of equalizers, each member shall take and subscribe the oath of office required by law. Three members shall constitute a quorum to transact business. The board of equalizers is hereby empowered and authorized to adopt such regulations and administrative guidelines as in the judgment of the board shall be deemed advisable. *(Ord. No. 518, § 6, 6-13-69)*

**Sec. 17-9. Taxes Payable; Delinquency, Collection by City Clerk.**

All taxes imposed by this chapter shall be due and payable to the City Clerk on the third Monday in January of the year for which it is imposed. The tax collected on said date shall be equal in amount to that rate of tax which shall be in effect as of said date. If the same be not paid on or before March 1, the City may enforce collection thereof by civil or penal proceedings. The City Clerk is hereby authorized to collect all occupational and privilege taxes and to issue licenses and permits to each qualified and acceptable applicant. *(Ord. No. 518, § 7, 6-13-69; Ord. No. 520 § 6, 11-4-69; Ord. No. 626, § 1, 12-13-79)*

**Sec. 17-10. Penalty for Delinquency.**

A penalty of twenty-five (25) percent shall be assessed and added to all occupational licenses and taxes not paid by March 1 of the year in which they are due and payable. To the extent that any transient type worker or professional shall fail to pay the occupation tax due on or before the date of commencement of performance of his occupation, or profession, a late payment penalty shall be assessed upon the amount due for such occupation tax and added thereto. *(Ord. No. 681, § 1(k), 12-11-84; Ord. No. 520, § 3, 11-4-69)*

**Sec. 17-11. Display of License.**

Each person obtaining a license under this chapter shall post the same in a conspicuous place and shall exhibit the same to any officer of the City when requested to do so. (*Ord. No. 518, § 8, 6-13-69*)

**Sec. 17-12. Unlawful to Engage in Business, Trade for Profit Without License.**

It shall be unlawful for any person to engage in and carry on any trade, business, profession, vocation or calling for profit or gain within the City limits without obtaining an occupational license as herein provided. (*Ord. No. 518, § 9, 6-13-69*)

**Sec. 17-13. Prospective Licensee Required to Produce Pertinent Records; Penalty for Furnishing False Information.**

1. The City of Searcy, by and through its designated representative, shall be authorized to require all persons covered by this chapter to produce records upon which the occupational and license taxes are based. Any person so refusing to produce such records shall be guilty of a misdemeanor and punishable as herein provided.
2. Any person covered by this chapter who furnishes false information upon which the tax rate is based shall be deemed guilty of a misdemeanor, and upon a conviction thereof, may be punished as herein otherwise provided. (*Ord. No. 520, §§ 4, 5, 11-4-69*)

**Sec. 17-14. Penalty for Violations.**

Any person, or agent, servant, employee or worker who violates any of the provisions of this chapter (Sec. 17-1 through 17-13, inclusive) shall be guilty of a misdemeanor and upon conviction, shall be fined in a sum of not less than five dollars (\$5.00) nor more than fifty dollars (\$50.00), and each day's violation shall constitute a separate offense. (*Ord. No. 518, § 10, 6-13-69*)

**Sec. 17-15. One-Half Cent Sales Tax.**

Under the authority of Arkansas Code Annotated, Section 26-75-201 et seq., there is hereby levied a one-half percent (.50%) tax upon the gross receipts from the sale at retail within the City of Searcy, of all items which are subject to the Arkansas Gross Receipts Tax Act of 1941, as amended (Arkansas Code Annotated, Section 26-52-101 et seq.) and the imposition of an excise (or use) tax on the storage, use or other consumption within the City of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (Arkansas Code Annotated, Section 26-53-101 et seq.), at a rate of one-half percent (.50%) 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"); provided that, the maximum Sales and Use Tax to be imposed upon a Single Transaction, as hereinafter defined, shall be Twenty Five Dollars (\$25.00).

For purposes hereof, "Single Transaction" shall mean and include:

- a. When two or more devices in which, upon which or by which any person or property is, or may be, transported or drawn, including, but not limited to, on-road vehicles, whether required to be licensed, or not, off-road vehicles, farm vehicles, airplanes, water vessels, motor vehicles, or non-motorized vehicles and mobile homes, are sold to a person by a seller, each individual unit, whether part of a "fleet" sale or not, shall be treated as a single transaction for the purpose of this Sales and Use Tax.
- b. Charges for utility services, including, without limitation, water, sewer, gas, electricity, telephone, cable, or other public utility services, to the extent subject to this Sales and Use Tax, and which are furnished on a continuous service basis, whether such services are paid daily, weekly, monthly or annually, for the purposes of this Sales and Use Tax, shall be computed in monthly increments, and each such monthly increment shall be considered a single transaction.
- c. In the case of sales of building materials and supplies, groceries, drug items, dry goods and other tangible personal property not otherwise specifically provided for herein, a single transaction shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales tax figure has been reported, collected and remitted to the State of Arkansas.

Upon the effective date hereof, the two (2) mill tax currently assessed by the City of Searcy pursuant to City Ordinance, under the authority of Arkansas Constitution, Article 12, Section 4 upon real property and tangible personal property within the City of Searcy, shall be and it is hereby repealed and rescinded. (*Ord. No. 93-34, §§ 1-3, 12-14-93*)

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