

**ORDINANCE NO. 147**

**AN ORDINANCE PROVIDING FOR THE LEVY OF A NEW ONE PERCENT (1%) SALES AND USE TAX WITHIN THE CITY OF GOSHEN, ARKANSAS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO**

WHEREAS, the City Council of the City of Goshen, Arkansas (the "City") has determined that there is a need for an additional source of revenue to fund general purposes of City government; and

WHEREAS, Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") provides for the levy of city wide sales and use tax or taxes at a rate of 0.125%, 0.25%, 0.50%, 0.75% or 1% or any combination thereof; and

WHEREAS, the City is proposing to levy a new sales and use tax under the Authorizing Legislation at the rate of 1%;

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

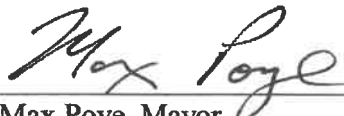
SECTION 1. Under the authority of the Authorizing Legislation, there is hereby levied a new one percent (1%) tax on the gross receipts from the sale at retail within the City of all items which are subject to the Arkansas Gross Receipts Act of 1941, as amended (A.C.A. §§26-52-101, *et seq.*), and the imposition of a new excise (or use) tax on the storage, use, distribution or other consumption within the City of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. §§26-53-101, *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"). The Sales and Use Tax will be levied and collected on the gross receipts, gross proceeds, or sales price for each single transaction in the maximum amount allowed from time to time by Arkansas law, subject to rebates and limitations as required for certain single transactions as from time to time required by Arkansas statutes.

SECTION 2. The net collections received from the levy of the Sales and Use Tax, after the State of Arkansas deducts its administrative charges, shall be used by the City to fund general purposes of City government.


SECTION 3. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4. This Ordinance shall not take effect until an election is held on the question of levying the Sales and Use Tax at which a majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.

PASSED AND APPROVED this 6<sup>th</sup> day of March, 2018.

  
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Max Poye, Mayor

ATTEST:

  
\_\_\_\_\_  
Sharon Baggett, City Recorder

APPROVED AS TO FORM:

  
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Charles L. Harwell, City Attorney

**ROLL CALL VOTE ADOPTING THE ORDINANCE**

Names Of Those Voting YEA

Names Of Those Voting NAY

Paula Anderson  
Andy Bethell  
Brian Buell  
Cathy Oliver  
Lanny Samuels  
Dick Seddon