

1 number of employees reported for each quarter shall be in agreement with the number
2 of employees reported on IRS Form 941. The information required shall be furnished
3 to the Finance Department Treasury Management Division on an employee report form
4 provided by the Treasury Management Division. The license amount due will be based
5 and computed upon the average number of all employees reported. Employees whose
6 quarterly earnings shown on the IRS Form 941 are less than 235 times the hourly
7 minimum wage and employees who worked exclusively outside the city shall be
8 excluded from computation.

9 (2) Businesses that begin operations after the beginning of the current fiscal year shall pay
10 a business license based on the number of employees at the time the business begins
11 operations.

12 (c) Where the Business License amount due is based on specific amounts for certain
13 designated types of employees rather than the total number of employees, the amount
14 there designated will be the applicable charge. The number of designated employees
15 who are employed during the first three (3) quarters of the previous fiscal year shall be
16 furnished to the Treasury Management Division on a designated employee report form,
17 which form will be provided by the Treasury Management Division for such purpose.
18 Those designated employees who worked exclusively outside the City shall not be
19 subject to such charge.

20 **Section 2.** Chapter 17, Section 17-48, of the Little Rock City Code, 1988, is hereby repealed and
21 replaced with the following text:

22 **Sec. 17-48. – Refund of fee.**

23 (a) A refund not to exceed 1/2 of the annual license fee actually paid may be made if a business
24 is closed or sold on or before June 13th of any calendar year and a written notification of
25 closure or a sale as required under (d) is filed on or before the date of closure. A Fifteen-
26 Dollar (\$15.00) Administrative Fee shall be charged for processing such request for refund,
27 except in those cases in which a refund is required due to error caused by the City.

28 (b) The City Manager is authorized to approve, in writing, a refund of a business license up
29 to Five Hundred Dollars (\$500.00). All Business License refunds in excess of Five
30 Hundred Dollars (\$500.00) require written approval of the Finance Department Director.
31 The City Manager is authorized to issue a credit in lieu of a refund to be applied to the
32 future license payments due from a business.

33 (c) (1) No Business License fee refund shall be made for more than one (1)-year. A business
34 is responsible for review of the license for accuracy upon receipt.

1 (2) Where a Business License fee is due but not paid, the City Manager shall collect not
2 more than three (3) years in arrears, plus the current year.

3 (d) Any business that is closing operation or is sold shall submit a written notification of
4 closure on or before the date of the closing or sale. The notification shall include the
5 anticipated date of closure, the reason for closure and signature of the business owner.
6 No refund under subsection (a) or (b) shall be made unless a written notification of
7 closure is filed with the Treasury Management Division of the City.

8 **Section 4.** Chapter 17, Section 17-52, Classification 0.50.0 of the Little Rock City Code, 1988, is
9 hereby repealed and replaced with the following text:

10 (050.0)	BOTTLERS OF SOFT DRINKS/WATER	\$135 Base
11	Plus Cumulative Amounts Per Employee:	
12	1 – 50 Employees	\$8.00 Per Employee
13	51 – 200 Employees	\$7.00 Per Employee
14	201 – 400 Employees	\$6.00 Per Employee
15	Over 400 Employees	\$5.00 Per Employee

16 **Section 5.** Chapter 17, Section 17-52, Classification 161.0.0 of the Little Rock City Code, 1988, is
17 hereby repealed and replaced with the following text:

18 (161.0)	NEWSPAPER/MAGAZINE PUBLISHERS	\$135 Base
19	Daily, Weekly, Monthly Publications Accepting Paid	
20	Advertising.	
21	Base Charge Plus Cumulative Amounts Per Group of Employees	
22	161.0A 1 – 50 Employees	\$8.00 Per Employee
23	161.0B 51 – 200 Employees	\$7.00 Per Employee
24	161.0C 201 -400 Employees	\$6.00 Per Employee
25	161.0D Over 400 Employees	\$5.00 Per Employee

26 Note: Publication sponsored by a public or private educational institution and not
27 engaged in such business for profit are not subject to the tax levied by this section.

28 **Section 6.** Chapter 17, Section 17-52, Classification 211.0, of the Little Rock City Code, 1988, is
29 hereby added with the following text:

30 (211.0)	TV, RADIO, STEREO & SOUND EQUIPMENT SALES	\$200 Base
31		0.24% Inventory
32	INSTALLATION	\$100 Base

33 **Section 7. Repealer.** All ordinances and parts of ordinances that conflict with this ordinance are
34 hereby repealed to the extent of such inconsistency.

1 **Section 8. Severability.** In the event that any title, section, item, sentence, clause, phrase, or word
2 of this ordinance is declared or adjudged to be invalid or unconstitutional, such declaration or adjudication
3 shall not affect the remaining portions of the ordinance which shall remain in full force and effect as if the
4 portion so declared or adjudged invalid or unconstitutional was not originally a part of the ordinance.

5 **Section 9. Emergency.** The Board of Directors has previously declared that the collection of
6 business license fees is necessary for the performance of essential municipal functions and that, without the
7 same, the delivery of City services will decrease, and the City’s ability to provide and support the public
8 peace, health and safety will be diminished. To ensure that licensees receive their statements in time to
9 meet the fee collection deadlines, this ordinance should be given effect immediately. An emergency is,
10 therefore, declared to exist and this ordinance shall be in full force and effect from and after the date of its
11 passage.

12 **PASSED: September 6, 2016**

13 **ATTEST:**

APPROVED:

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15 _____
16 **Susan Langley, City Clerk**

_____ **Mark Stodola, Mayor**

17 **APPROVED AS TO LEGAL FORM:**

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19 _____
20 **Thomas M. Carpenter, City Attorney**

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