

ORDINANCE NO. 2018 - 23

**AN ORDINANCE AMENDING THE SEARCY CODE OF ORDINANCES;
AMENDING CHAPTER 17 OF THE SEARCY CODE OF ORDINANCES;
PROVIDING FOR A LATE PAYMENT PENALTY UPON THE LEVY OF
A TAX UPON CERTAIN SALES IN THE CITY OF SEARCY;
DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES**

WHEREAS, the City of Searcy has provided for the payment of a supplemental tax as provided in Arkansas Code Ann. § 3-9-223; and

WHEREAS, the City of Searcy has recognized the need for additional procedures necessary for the administration and collection of this supplemental tax.

NOW, THEREFORE, be it ordained by the City Council of the City of Searcy, Arkansas, to wit:

Section 1. The Code of Ordinances of the City of Searcy, Arkansas, is hereby amended by adding a section to Chapter 17 of the said code, which said Article reads as follows:

“Section 17-18-1. Penalty Upon Late Payment of Supplemental Tax; Right to Inspect Records; Confidentiality of Records.

- A. All sums due hereunder shall be paid to or as directed by the City of Searcy and shall be received by the City on or before the 20th day of any month immediately following the collection of any supplemental tax under this Section.
- B. Any sums due, but received after, the 20th day of any month in which such payment might be due shall be assessed a late penalty for each month for which the payment is deemed to be delinquent in the amount of ten percent (10%) of the sum due for the collection thereof.
- C. The City Clerk/Treasurer or the designee of the City Clerk/Treasurer shall have the right to inspect and examine the records of any permittee subject to collect and remit the supplemental tax provided for herein.
- D. Any records received by the City of Searcy in connection with this Section shall be subject to all applicable laws concerning the confidentiality of these records that may be applicable.
- E. All reports shall be submitted to the City upon forms acceptable to the City of Searcy.”

Section 2. The provisions of this ordinance are separable and, upon any finding that

any provision of this ordinance is unenforceable, the remaining provision shall be enforceable according to their terms.

Section 3. Emergency Clause. The need to provide for the fiscal affairs of the City of Searcy, in accordance with the requirement of law being necessary for the preservation of the public peace, health, safety and welfare, an emergency is hereby declared and this Ordinance shall be in full force and effect from and after its passage.

Adopted this 14th day of August, 2018.

The City of Searcy, Arkansas:

/s/ David Morris
Mayor of Searcy

Attest:

/s/ Jerry Morris
City Clerk-Treasurer