

- 1 (vii) carry-out or delivery restaurants,
- 2 (viii) concessions stands,
- 3 (ix) convenience stores,
- 4 (x) grocery store-restaurants,
- 5 (xi) mobile retail food establishments,
- 6 (xi) bars,
- 7 (xii) taverns,
- 8 (xiii) private clubs,
- 9 (xiv) private chefs,
- 10 (xv) private residences, and
- 11 (xvi) any platform, online or offline, which (i) advertises and offers to
- 12 a purchaser prepared food and beverage and (ii) accepts payment
- 13 from the purchaser for such prepared food and beverage to be
- 14 furnished to the purchaser or the purchaser's designated recipient
- 15 engaged in the city in the selling of prepared foods and beverages
- 16 for on-premises or off-premises consumption, provided that such
- 17 levy shall not apply to such gross receipts or gross proceeds of
- 18 organizations qualified under 26 U.S.C. § 501(c)(3).

19 For purposes of this article, "prepared foods and beverage" means,

- 20 (1) Food sold in a heated state or heated by or on behalf of the
- 21 Seller;
- 22 (2) Two (2) or more food ingredients mixed or combined by or
- 23 on behalf of the Seller for sale as a single item; or
- 24 (3) Food sold with an eating utensil provided by or on behalf of
- 25 the Seller, including a plate, knife, fork, spoon, glass, cup,
- 26 napkin, or straw. However, a "plate" does not include a
- 27 container or packaging used to transport the food.

28 "Food" and "food ingredients" shall mean that defined in the
29 Arkansas Gross Receipts Act, Ark. Code Ann. § 26-52-101
30 *et seq.*, as amended.

31 **Section 2.** Little Rock Code 1988, Chapter 17, Article IV, Section 17-97 is hereby amended to read
32 as follows:

33 The tax levied by this article shall be paid by the person, firm, corporation, partnership,
34 limited liability company, venture, association, trust or estate (or other such business entity
35 of whatever nature) liable therefor. Such taxpayer shall remit to the Little Rock

1 Advertising and Promotion Commission on or before the 20th day of each month all
2 collections of the tax for the preceding month, as directed by the commission and
3 accompanied by such reports and forms as are prescribed by the Commission from time to
4 time.

5 **Section 3.** Little Rock Code 1988, Chapter 17, Article IV, Section 17-98.1 is hereby amended to read
6 as follows:

7 The following words and phrases, except where the context clearly indicates the application
8 of a different meaning, when used in this article shall have the following meanings:

9 (a) *A&P Tax* means the gross receipts tax levied by Ordinance No. 12,353,
10 13,527, 18,992, 21,140, 21,141, as amended from time to time.

11 (b) *Assessment* means a tax is assessed when it is recorded as the liability of a
12 taxpayer on the Commission's records. The assessment becomes a first
13 assessment following the decision of the Commission or a Hearing Officer, if
14 the assessment is protested.

15 (c) *Business entity* means a corporation, association, partnership, joint venture,
16 Limited Liability Company, Limited Liability Partnership, Trust or other legal
17 business entity.

18 (d) *Commission* means the City Advertising and Promotion Commission of Little
19 Rock, Arkansas, and any agent or representative designated by the
20 Commission to perform any function hereunder.

21 (e) *City* means the City of Little Rock, Arkansas.

22 (f) *Delinquency date* means the A&P Tax is delinquent and subject to penalty on
23 the 1st day of the month following the month it was due.

24 (g) *Due date* means the A&P Tax is due no later than the 20th calendar day of the
25 month following the month the tax is imposed on gross receipts.

26 (h) *Person* means any natural person, firm, corporation or other business entity.

27 (i) *Taxpayer* means any person liable to remit the A&P Tax.

28 **Section 4.** Little Rock Code 1988, Chapter 17, Article IV, Section 17-99(a) is hereby amended to read
29 as follows:

30 (a) (1) There is hereby created the City Advertising and Promotion Fund, to which fund there
31 shall be credited all collections of the tax levied by this article. Except as provided in (2)
32 *infra.*, all funds credited to the City Advertising and Promotion Fund shall be used for
33 advertising and promoting the city and its environs or for the construction, reconstruction,
34 extension, equipment, improvement, maintenance, repair and operation of a convention
35 center, convention centers, advertising and promotion facilities and facilities necessary for,

1 supporting, or otherwise pertaining to, a convention center or convention centers, or for the
2 payment of the principal of, interest on, and fees and expenses in connection with, Bonds
3 issued under State Law as shall be determined by the City Advertising and Promotion
4 Commission (hereinafter referred to as the "Commission"). The Commission may also
5 engage such personnel and agencies and incur such administrative costs that it deems
6 necessary to conduct its business.

7 (2) All collections of the 1% tax levied by Ordinance No. 21,141, shall be transferred by
8 the Commission to the Parks & Recreation Department to be used for the promotion and
9 development of City parks and recreation areas, or for the payment of the principal of,
10 interest on, and fees and expenses in connection with, Bonds authorized by Title 26,
11 Chapter 75, Subchapter 6 of the Arkansas Code of 1987 Annotated and Title 14, Chapter
12 164, Subchapter 3 of the Arkansas Code of 1987 Annotated, or for any appropriate
13 combination of such uses.

14 (3) The Commission is the body that determines the use of the City Advertising and
15 Promotion Fund.

16 **Section 5.** Little Rock Code 1988, Chapter 17, Article IV, Section 17-100(a) is hereby amended to
17 read as follows:

18 (a) There is hereby created the City Advertising and Promotion Commission. The
19 Commission shall have the powers and duties prescribed by the Advertising and Promotion
20 Commission Act, Ark. Code Ann. § 26-75-601 *et seq.* as now or hereafter amended. The
21 commission shall be composed of seven (7) members, each of whom shall reside within
22 the city unless otherwise provided, as follows:

23 (1) Four (4) members shall be owners or managers of businesses in the
24 tourism industry, at least three (3) shall be owners or managers of hotels,
25 motels, or restaurants, and shall serve for staggered terms of four (4) years;
26 and

27 (2) Two (2) members shall be members of the board of directors of the
28 city and selected by the board and shall serve at the will of the board; and

29 (3) One (1) member shall be from the public at-large who shall reside in
30 Little Rock or Pulaski County and shall serve for a term of four (4) years.

31 **Section 6.** In the event that any title, section, paragraph, item, sentence, clause, phrase, or word of this
32 ordinance is declared or adjudged to be invalid or unconstitutional, such declaration or adjudication shall
33 not affect the remaining portions of the ordinance which shall remain in full force and effect as if the portion
34 so declared or adjudged invalid or unconstitutional was not originally part of the ordinance.

1 **Section 7.** All ordinances, resolutions, by-laws, and other matters inconsistent with this ordinance are
2 hereby repealed to the extent of such inconsistency, provided that this ordinance is not intended, nor shall
3 it be construed as to any part, to repeal any part the levying provisions of the Prior Tax Ordinances referred
4 to above, but only to expand and otherwise clarify them.

5 **Section 8. Emergency Clause.** *It has been found, and it is hereby declared, that the City requires the*
6 *revenues to be derived from the A&P Tax to be used by the Commission and City in the discharge of their*
7 *duties and responsibilities to the citizens of the City in accordance with state law and the ordinances*
8 *adopted by the City from time to time, which duties and responsibilities are essential to the continued*
9 *development of the City and to the welfare of the its citizens. As to this ordinance, therefore, being*
10 *necessary for the preservation of the public peace, health and safety, an emergency is declared to exist,*
11 *and this Ordinance shall be effective from and after its passage and approval.*

12 **PASSED: February 20, 2018**

13 **ATTEST:**

APPROVED:

14
15 _____
16 **Susan Langley, City Clerk**

Mark Stodola, Mayor

17 **APPROVED AS TO LEGAL FORM:**

18
19 _____
20 **Thomas M. Carpenter, City Attorney**

21 //

22 //

23 //

24 //

25 //

26 //

27 //

28 //

29 //

30 //

31 //

32 //

33 //

34 //

35 //