

ORDINANCE NUMBER 81-2

AN ORDINANCE REQUIRING PERMITS TO OPERATE PRIVATE CLUBS IN CLEBURNE COUNTY, ARKANSAS, ESTABLISHING FEES FOR THE ISSUANCE OF SAID PERMITS, LEVYING SUPPLEMENTAL TAXES ON GROSS PROCEEDS OR GROSS RECEIPTS FROM SALES OF SUCH PRIVATE CLUBS, ESTABLISHING PROCEDURES FOR PAYMENT AND COLLECTION OF SAID TAXES, DECLARING AN EMERGENCY, AND OTHER PURPOSES.

BE IT ORDAINED BY THE QUORUM COURT OF CLEBURNE COUNTY, ARKANSAS.

SECTION 1. A permit for the operation of private clubs in Cleburne County, Arkansas, which clubs are located outside the corporate limits of any existing city or town, is hereby required and shall be obtained 30 days after passage by this ordinance by each club falling under the above definition. Application for said permit shall be made by delivering to the Collector's Office of Cleburne County, Arkansas, Cleburne County Courthouse, Heber Springs, Arkansas, a copy of the private club permit issued by the Arkansas Alcoholic Beverage Control Board, and the permit fee, which fee is hereby set at \$250.00 per year. Said permits shall be renewed on or before July 1st of each year, provided, that any permit issued between January 1 and July 1 of any year shall be at one-half (1/2) of the amount of the fee provided herein. In addition, there is hereby levied a supplemental tax of five percentum (5%) upon the gross proceeds or gross receipts derived by such private clubs from the charges to members for the preparation and serving of such mixed drinks, or for the cooling and serving of beer and wine, drawn from private stocks of such members as hereinabove provided, for consumption only on the premises where served. Said supplemental tax shall be reported and paid to the Sheriff and Collector, Cleburne County Courthouse, Heber Springs, Arkansas, by delivering to said Sheriff and Collector a copy of the supplemental tax forms required by the Arkansas Alcohol Beverage Control Board, and the Department of Finance and Administration, along with remittance in the amount of 1/2 the amount due the State of Arkansas, or 5% of the gross proceeds or gross receipts derived from sales of alcoholic beverages. Revenues collected under the provisions of this Ordinance shall be deposited to the County General Fund.

SECTION 2. If any permittee shall fail to remit any fee levied under this ordinance for the annual renewal of a permit within the time provided herein, the permit shall be revoked; provided, that such permit may be restored if the renewal fee is paid within thirty (30) days from the date on which due. If any permittee shall fail to remit the supplemental tax upon gross receipts within the time provided herein, a penalty of twenty-five percent (25%) thereof shall be due and payable, and if such taxes plus penalty are not paid within thirty (30) days from the due date, the Sheriff and Collector shall revoke the permit on the permittee and shall seek recovery of the amount of such taxes and penalties due from the permittee through the services of the Prosecuting Attorney's Office or through the Small Claims Division of the Municipal Court of Cleburne County.

SECTION 3. In the event any private club located in Cleburne County, Arkansas outside the corporate limits of any city or town, fails to apply for a permit as prescribed herein by 30 days after passage of this ordinance to the initial application, or within thirty (30) days following July 1 of any subsequent year, as to renewals and continues to operate said private club by making sales to members, then such action is hereby declared to be a misdemeanor, and each day of operation without the said permit following the respective dates mentioned above is declared to be separate violation, punishable by a fine not to exceed \$250.00 for each day that the same may be unlawfully continued.


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SECTION 4. The permits required hereunder, and the reports required hereunder shall be in the name of the person holding the private club permit from the Arkansas Alcoholic Beverage Control Board.


SEVERABILITY CLAUSE. If any portion of the Ordinance is declared is to be invalid, such invalidity shall not effect portions of this act which can be given effect without such invalid portion, and to this extent, the portions of this act are hereby declared to be severable.

SECTION 5. All ordinances and parts of ordinances in conflict herewith are hereby repealed.

EMERGENCY CLAUSE. Due to current economic situations and the need of a county government to obtain all legitimate sources of revenue, and due to the fact that the Arkansas Legislature has authorized the taxes assessed hereunder in Ark. Stats. Annotated 48-1408, et seq and Cleburne County is not obtaining the benefits of such taxation, an emergency is hereby declared to exist, and this Ordinance being necessary for the immediate preservation of the public peace, health and safety is hereby declared to be in full force and effect from and after its passage.

  
Dan Verser, County Judge

ATTEST:

  
Roger Langster, Clerk

2-2-81