

1 **NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS**
 2 **OF THE CITY OF LITTLE ROCK, ARKANSAS:**

3 **Section 1.** Chapter 17, Section 17-52, Paragraph 25 of the Little Rock City Code,
 4 1988, is hereby repealed and replaced with the following text:

	<u>Base Fee</u>	<u>Variable Fee</u>
5 25. AUTOMOTIVE CAR WASHING		
6 a. Automatic car wash.....	\$340.00	
7 b. Manual car wash	\$100.00	\$20.00 per employee
8 c. Mobile or truck washers	\$250.00	\$15.00 per stall
9		\$25.00 per vehicle

10 **Section 2.** Chapter 17, Section 17-52, Paragraph 54 of the Little Rock City Code,
 11 1988, is hereby repealed and replaced with the following text:

	<u>Base Fee</u>	<u>Variable Fee</u>
12 54. BUSINESS OR COMMERCIAL		
13 PROPERTY, INCLUDING		
14 HOUSES AND HOUSING UNITS,		
15 RENTAL OF (Each person owning		
16 property and engaged in the rental		
17 or lease of commercial business		
18 property and housing units.):		
19 a. Each 1,000 square feet, or any		
20 part thereof, available for rent		
21 or lease of commercial and		
22 office space		\$5.00 per 1,000 sq. ft.
23		or any part thereof
24		\$35.00 minimum
25 b. Each dwelling unit available for		
26 rent or lease as residential, first		
27 100 units:.....		\$6.75 per unit*
28		Up to 100 units
29		\$35.00 minimum
30 Each additional unit above 100.		\$3.35 per unit*
31		Above 100 units

32 *Note: "Dwelling unit" shall be
 33 defined as any room or group
 34 of rooms within a dwelling and
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1 forming a single habitable unit
 2 with facilities which can be
 3 used or intended to be used for
 4 living, sleeping, cooking, and
 5 eating, whether or not such unit
 6 is occupied or vacant. The term
 7 "dwelling unit" shall be
 8 construed as if followed by the
 9 words "or part thereof".
 10 Dwelling units consisting of
 11 individual single-family houses
 12 or condominiums would be
 13 considered one dwelling unit,
 14 duplexes would be considered
 15 two units, triplexes would be
 16 considered three units,
 17 quadplexes would be
 18 considered four units, etc.

19 c. Each 1,000 square feet, or any
 20 part thereof available for rent or
 21 lease of warehouse or industrial
 22 space..... \$2.00 per 1,000 sq. ft.
 23 or any part thereof
 24 \$35.00 minimum

25 1. Each 1,000 square feet or
 26 any part thereof available
 27 for parking of vehicles..... \$2.00 per 1,000 sq. ft.
 28 or any part thereof
 29 \$35.00 minimum

30 d. Each 1,000 square feet, or any
 31 part thereof available for rent or
 32 lease where there is sufficient
 33 evidence to prove that the space
 34 has been un-rented or un-leased
 35 for the entire previous calendar
 36 year..... \$2.00 per 1,000 sq. ft.
 37 or any part thereof
 38 \$35.00 minimum

39 e. The owner shall not be required
 40 to obtain and pay for a business

- 1 license only if both of the
 2 following criteria are met:
 3 1. The owner rents or leases
 4 three or less dwelling units,
 5 and
 6 2. The owner does not rent or
 7 lease any commercial, office,
 8 industrial, or warehouse
 9 space
 10 f. The owner shall not be assessed
 11 for any space, whether
 12 commercial, office, residential,
 13 industrial, or warehouse space
 14 that the owner occupies.
 15 g. If the business also provides
 16 certain services, such as
 17 property management, sales, or
 18 development, the business
 19 license shall be assessed under
 20 the "Real Estate" classification
 21 (paragraph 191).

22 **Section 3.** Chapter 17, Section 17-52, Paragraph 118 of the Little Rock City Code,
 23 1988, is hereby repealed and replaced with the following text:

	<u>Base Fee</u>	<u>Variable Fee</u>
24 118. HEALTH SPA/FITNESS CENTER	\$270.00	\$20.00 per employee

26 **Section 4.** Chapter 17, Section 17-52, Paragraph 133 of the Little Rock City Code,
 27 1988, is hereby repealed and replaced with the following text:

	<u>Base Fee</u>	<u>Variable Fee</u>
28 133. LANDSCAPING		
29 a. Landscaping.....	\$135.00	\$20.00 per employee \$2.00 per vehicle *
30 b. Lawn care, maintenance, and/or		
31 mowing.....	\$100.00	\$20.00 per employee \$2.00 per vehicle *

32 *NOTE: The Treasury
 33 Management Division shall, upon
 34 receipt of payment of the business
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license fee, provide a hangtag for each vehicle assessed, to be displayed on the rear-view mirror of vehicles in use during operating hours.

Section 5. Chapter 17, Section 17-52, Paragraph 147 of the Little Rock City Code, 1988, is hereby repealed and replaced with the following text:

	<u>Base Fee</u>	<u>Variable Fee</u>
147. MANUFACTURERS IN-TRANSIT DISTRIBUTION CENTER OPERATION (A facility which operates a separate entity, or in connection with, or as an extension of a local manufacturing firm, in which a majority of the products are distributed outside the state, shall be taxed on the inventory of goods and products distributed in the state)	\$200.00	
Plus inventory, first \$4,000,000		0.25% of the average annual dollar inventory level, \$10,000.00 maximum
Plus inventory above \$4,000,000 ...		0.125% of the average annual dollar inventory level

Section 6. Chapter 17, Section 17-52, Paragraph 187 of the Little Rock City Code, 1988, is hereby repealed and replaced with the following text:

	<u>Base Fee</u>	<u>Variable Fee</u>
187. PROFESSIONALS, including, but not limited to the following, per firm member, associate or staff professional.....		\$155.00 per professional \$50.00 per paraprofessional employee* (see notes at the end of this paragraph)

- 1 a. Appraisers, including real
2 estate
3 b. Accountants and auditors,
4 licensed
5 c. Architects
6 d. Attorneys
7 e. Chiropractors
8 f. Consultants (One who is hired
9 to give professional advice or
10 services in their area of
11 expertise. A person who
12 advertises himself or herself as
13 a consultant will be presumed
14 to fall within this category.)
15 g. Dentists
16 h. Engineers
17 h1. Financial consultants
18 i. Geologists
19 j. Resident athletic professionals
20 k. Interior decorators
21 l. Landscape architects
22 m. Medical doctors (excludes
23 interns and residents; includes
24 any other physician who treats
25 private patients)
26 n. Morticians
27 o. Optometrists
28 p. Opticians
29 q. Psychologists
30 r. Veterinarians
31 s. Court reporters
32 t. Medical services without staff
33 physicians
34 u. Therapists
35 v. Psychiatrists
36 z. Professionals, licensed, not
37 otherwise classified – each,
38 except as otherwise herein
39 provided

40 ***Note 1: "Paraprofessional employee"**

1 shall be defined as each person
2 engaged in or aiding in what is
3 commonly known as a
4 paraprofessional career, including,
5 but not limited to paralegal
6 personnel, registered nurses,
7 dental hygienists, bookkeepers,
8 non-licensed accountants,
9 laboratory, x-ray technologists,
10 draftsmen, surveyors, real estate
11 salesmen, and interior designers.

12 ***Note 2:** A business license shall
13 not be issued where only
14 paraprofessional(s) are assessed for
15 a license, and where no
16 professionals are assessed for that
17 same license. In instances where
18 all employees of a business can be
19 classified as paraprofessionals and
20 no employees can be classified as
21 professionals, a different
22 classification must be used.

23 **Section 7.** Chapter 17, Section 17-52, Paragraph 188 of the Little Rock City Code,
24 1988, is hereby repealed and replaced with the following text:

25 188. (RESERVED)

26 **Section 8.** Chapter 17, Section 17-52, Paragraph 191 of the Little Rock City Code,
27 1988, is hereby repealed and replaced with the following text:

	<u>Base Fee</u>	<u>Variable Fee</u>
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191.	REAL ESTATE (Only one (1) base charge shall be due when a business entity engages in a combination of any two (2) or more of the following, provided all employees for all its activities are reported)	
a.	Sales.....\$200.00	\$35.00 per employee 50.00 per salesperson

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b. Services (property management and/or rental)\$200.00 \$35.00 per employee
50.00 per salesperson

Including:

1. Each 1,000 square feet, or any part thereof, available for rent or lease of commercial and office space.... \$5.00 per 1,000 sq. ft.
or any part thereof
\$35.00 minimum

2. Each dwelling unit available for rent or lease as residential, first 100 units: \$7.00 per unit*
Up to 100 units
\$35.00 minimum
Each additional unit above 100..... \$3.50 per unit*
Above 100 units

*Note: "Dwelling unit" shall be defined as any room or group of rooms within a dwelling and forming a single habitable unit with facilities which can be used or intended to be used for living, sleeping, cooking, and eating, whether or not such unit is occupied or vacant. The term "dwelling unit" shall be construed as if followed by the words "or part thereof". Dwelling units consisting of individual single-family houses or condominiums would be considered one dwelling unit, duplexes would be considered two units, triplexes would be considered three units,

1	quadplexes would be		
2	considered four units, etc.		
3	3. Each 1,000 square feet or		
4	any part thereof available		
5	for rent or lease of		
6	warehouse or industrial		
7	space.....		\$2.00 per 1,000 sq. ft.
8			or any part thereof
9			\$35.00 minimum
10	a. Each 1,000 square feet or		
11	any part thereof		
12	available for parking of		
13	vehicles		\$2.00 per 1,000 sq. ft.
14			or any part thereof
15			\$35.00 minimum
16	4. Each 1,000 square feet, or		
17	any part thereof available		
18	for rent or lease where there		
19	is sufficient evidence to		
20	prove that the space has		
21	been un-rented or un-leased		
22	for the entire previous		
23	calendar year.....		\$2.00 per 1,000 sq. ft.
24			or any part thereof
25			\$35.00 minimum
26	5. Any dwelling units or		
27	commercial, office,		
28	industrial, or warehouse		
29	space occupied by the		
30	owner		No charge
31	c. Development\$200.00		\$20.00 per employee
32			50.00 per salesperson

33 **Section 9.** Chapter 17, Section 17-52 of the Little Rock City Code, 1988, is hereby
34 amended to add the following business classifications and fees:

		<u>Base Fee</u>	<u>Variable Fee</u>	
35	25.5	AUTOMOBILE DETAILING	\$200.00	\$20.00 per employee
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38	86.1	DISTRIBUTION CENTER (A		

1	facility, which is associated with an	
2	out-of-state company, whose	
3	products are received and then re-	
4	distributed to retailers or	
5	wholesalers within the state)	
6	a. 1/2 ton up to 1 ton truck	\$35.00 each
7	b. Over 1 ton and up to 2 1/2 ton	
8	truck	\$65.00 each
9	c. Over 2 1/2 ton truck	\$135.00 each

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11 160. NANNY SERVICE.....\$135.00

12 **Section 10.** Chapter 17, Section 17-50 of the Little Rock City Code, 1988, is
13 hereby repealed and replaced with the following text:

14 **Sec. 17-50. Reporting.**

15 (a) It shall be unlawful for any person to willfully make a
16 false report to the city relative to any provision or
17 requirement of any article as affects the obligation for
18 paying a business fee or the amount thereof.

19 (b) For 2006 business licenses, any business without
20 inventory that fails to complete and return the annual
21 assessment forms by November 1, 2005 and any business
22 with inventory that fails to complete and return the
23 annual assessment forms by January 31, 2006 shall have
24 their assessment information (number of employees,
25 inventory, trucks, and other variable information)
26 increased by a percentage based upon the amount of time
27 since the business last submitted assessment information
28 according to the following schedule:

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<u>Last Information Provided</u>	<u>Percentage Increase</u>
One year old (2005 License)	10%
Two years old (2004 License)	30%
Three or more years old (2003 License)	50%

Fractions will be rounded up to the next whole number.

Base amounts will remain the same as provided in the ordinance.

(c) For 2007 business licenses and beyond, any business that fails to return an updated assessment form by November 1 (businesses without inventory) or January 31 (businesses with inventory) shall have their assessment information (number of employees, inventory, trucks, and other variable information) increased by ten percent over the prior year's assessment information. Fractions will be rounded up to the next whole number. Base amounts will remain the same as provided in the ordinance.

Section 11. The City Clerk shall publish this ordinance one time in a local newspaper no later than one (1) week after the passage of the ordinance, as required in Ark. Code Ann. §26-77-104 (Michie Repl. 2000 & Supp. 2003).

Section 12. Repealer. All ordinances and parts of ordinances that conflict with this ordinance are hereby repealed to the extent of such inconsistency.

Section 13. Severability. In the event that any title, section, item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or unconstitutional, such declaration or adjudication shall not affect the remaining portions of the ordinance which shall remain in full force and effect as if the portion so declared or adjudged invalid or unconstitutional was not originally a part of the ordinance.

1 **Section 14. Emergency.** The Board of Directors has previously declared that the
2 collection of business license fees is necessary for the performance of essential
3 municipal functions and that, without the same, the delivery of City services will
4 decrease, and the City's ability to provide and support the public peace, health and
5 safety will be diminished. To ensure that licensees receive their statements in time to
6 meet the fee collection deadlines, this ordinance should be given effect immediately.
7 An emergency is, therefore, declared to exist and this ordinance shall be in full force
8 and effect from and after the date of its passage.

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10 **PASSED: September 6, 2005**

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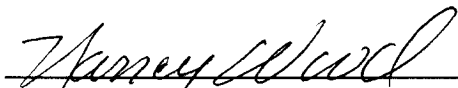
12 **ATTEST:**

APPROVED:

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Nancy Wood, City Clerk



Jim Dailey, Mayor

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17 **APPROVED AS TO LEGAL FORM:**

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Thomas M. Carpenter, City Attorney

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