

ORDINANCE NO. A -201

AN ORDINANCE PRESCRIBING AND FIXING LICENSES FOR ENGAGING IN CERTAIN TRADE, BUSINESSES, OCCUPATIONS, VOCATIONS AND PROFESSIONS IN THE CITY OF CROSSETT, ARKANSAS, FIXING THE RATE OF FEES FOR LICENSES, THE PENALTIES FOR NON PAYMENT, THE TIME FOR PAYMENT; TO REPEAL EXISTING ORDINANCES ON THE SAME SUBJECT AND FOR OTHER PURPOSES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CROSSETT, ARKANSAS:

SECTION I.

Except as hereinafter specifically provided, it shall be unlawful for any person, firm or corporation to engage in, follow, or conduct any of the businesses, trades, occupations, vocations, or professions hereinafter listed in this ordinance within the City of Crossett without having first paid the license fee and obtained a license from the City Clerk in accordance with the Occupation Tax Rate Schedule hereinafter set forth.

SECTION II.

No license or fee under this ordinance shall be required to be paid by any organization which is principally composed of local citizens and is organized and operated exclusively for charitable, educational, religious, civic or other eleomonsonary purposes, <sup>(given to charity)</sup> in connection with the conduct of any trade or business for which a license would otherwise be required if such trade or business is not carried on regularly, from day to day, but is casual or occasional only.

SECTION III.

If two or more businesses, trades, occupations, vocations or professions are being conducted from one premise, whether or not operated under the same name, if the ownership or operation thereof, is by the same or substantially the same persons, firms or corporation, the license tax shall be paid according to the highest applicable rate on only one such business, trade, occupation, vocation or profession.

SECTION IV.

There is hereby levied upon the conduct in the City of Crossett of the businesses, trades, occupations, vocations and professions hereinafter listed an Occupation License Fee Tax in accordance with the following Occupation Tax Rate Schedule:

OCCUPATION TAX RATE SCHEDULE

TYPE OF BUSINESS	RATE
ABSTRACTERS	\$50.00
ACCOUNTANT	
Three or more associates or firm members	\$25.00
- Each additional member	10.00
ADDING MACHINE (Business Machines)	
Each agent or dealer with repair shop	\$50.00
ADJUSTERS (Insurance, Claims, Losses)	\$25.00
ADVERTISING	
By Vehicle	\$25.00
By Billboard or outdoor	100.00
Handbills - Circulars	
Per Year	50.00
Per month	25.00
Per Week	10.00
P/A or Loudspeaker System - same as handbills	
AGENCIES (See also Brokers and Insurance)	
Collecting (each addition)	\$25.00
Commercial	25.00
Labor Employment	15.00
Credit Reporting	25.00
AIR CONDITIONING AND HEATING UNITS (See retail)	
AMUSEMENTS (See exhibition)	
ANIMAL SHOW (See exhibition)	
ANTIQUES (See retail)	
APIARIES	\$25.00
ARCHITECTS (Each Person)	35.00
ART GLASS (Each dealer or agent)	20.00
ARTIFICIAL LIMBS	
Each person or firm selling, fitting, manufacturing, or repairing	\$20.00
ASPHALT MANUFACTURING PLANT	
Not more than 1000 bbls per 24 hrs.	\$25.00
ASPHALT MIXING PLANT	\$75.00
ATTORNEY	
Three or more association or firm members -	\$25.00
Each additional	10.00
AUCTIONEER (Local, per year)	\$50.00
Each person - per month	20.00
Each person - per week	10.00
AUCTION SALE	
Each, per day	\$15.00
AUDIT COMPANIES, Each person	\$25.00
AUTOMOBILE DEALERS (See Retail Establishment)	



OCCUPATION TAX RATE SCHEDULE

TYPE OF BUSINESS	RATE
AUTOMOBILE REPAIR SHOP	
1-3 Mechanics	\$37.50
3-6     "	50.00
More than 6	75.00
Garage - storage only	50.00
Paint and Body Shop	60.00
AUTOMOBILE TIRES (See Retail)	50.00
Retreading, recapping	
AUTOMOBILE ACCESSORIES & PARTS (See Retail)	
HOME AND AUTO STORES (See Retail Establishment)	
AWNING AND TENT MANUFACTURERS (Year)	\$50.00
BAKERIES, PIE SHOPS AND/OR DO-NUT SHOP	
Wholesale	\$75.00
Retail - No truck route (See retail)	
BANK AND TRUST COMPANIES	\$150.00
BARBER SCHOOLS (Each Chair) Used or not	\$ 7.50
BARBER SHOPS (Each Chair) Used or not	\$ 7.50
BASKET MANUFACTURERS	
Each person, firm or place	\$25.00
BATTERY SERVICE	
Station and Sales	\$35.00
Manufacturing of	\$50.00
BEAUTY PARLOR	
Per Operator	\$ 6.00
BEAUTY SCHOOLS Minimum	\$50.00
Per student (by rated capacity)	7.50
BICYCLE DEALERS - When no other items are sold	\$35.00
With repair service	40.00
BICYCLE REPAIRS - Only	\$35.00
BILLARDS - POOL	
First table	\$20.00
Each additional table	10.00
Other game tables - each	2.50
BIRDS AND PETS	
Each dealer who deals or sells birds or other pets	\$37.50
BISCUITS, CRACKERS, COOKIES & CAKES (See Bakeries)	
BLACK SMITH SHOP (Per year)	\$25.00
BLIND & SHADE MANUFACTURER	\$30.00
BLUE PRINTS OR MAP MAKERS	\$30.00
BOARDING HOUSE (6 or more persons exclusive of the operator and his family)	\$10.00

OCCUPATION TAX RATE SCHEDULE

TYPE OF BUSINESS	RATE
BOATS & MOTORS, FISHING SUPPLIES (See Retail)	
BONDSMEN Persons, firms, corporations or individuals who become surety or judicial, appeal or appearance bonds in civil matters or in criminal cases in Federal or other courts and who charge compensation	\$100.00
BOOK AGENTS Each person not included in interstate commerce, taking orders for books, papers, periodicals, to be delivered in the future.	\$ 20.00
BOOT BLACKS (Whether or not in Barber Shop) 1 Chair	\$ 2.50
BOTTLERS - Minimum	\$ 50.00
Capacity over 500 to 1,000 cases day	75.00
Capacity 1,000 to 10,000 cases day	150.00
Capacity 10,000 to 50,000 cases day	175.00
Capacity 50,000 cases and over	200.00
Agents for any firm outside city with warehouse in city	35.00
BOWLING ALLEY (OR BOX BALL) Per Lane	7.50
BRICK YARD OR DEALERS IN BRICKS Exclusively, each person, firm, or corporation	\$50.00
BROKERS	
Grain	\$ 30.00
Cotton Seed	30.00
Merchandise	30.00
Lumber	30.00
Stocks & Bonds	50.00
Lease & Royalty	50.00
Real Estate and/ or Rental Agent	50.00
All others engaged in brokerage business not otherwise provided for	50.00
BROKERS: PAWN	\$150.00
BROOMS (See Manufacturers)	
BUILDING SAVING & LOAN ASSOCIATION - Each firm	\$100.00
BUILDING MATERIALS (See Retail Establishments) Wholesale Only	\$200.00
BUS - Where depots maintained in City	\$100.00
BUSINESS SCHOOL - Private	\$25.00
CAFE, CAFETERIA, RESTAURANT, LUNCH ROOM, DRIVE IN, Lunch stand, lunch counter or any place where food is prepared and served to public	
a. With not more than 10 seats	\$15.00
b. Over 10 seats and less than 20	25.00
c. Over 20 seats and less than 30 seats	35.00
d. Over 30 seats and less than 40 seats	45.00
e. \$0.50 for each next 60 chairs and \$0.25 per chair thereafter	
f. If no seats provided - drive-in	30.00



OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
CANDY FACTORY (See Manufacturers)	
CANNING FACTORY (See Manufacturers)	
CANVASSERS - BOOKS (See Book Agents)	
CARD WRITING - Engraving, etc.	\$ 5.00
CARNIVAL COMPANIES - (See Exhibitions)	
CARPENTER SHOP	\$ 25.00
CARPET, RUG CLEANING - Exclusively	\$ 25.00
CATALOG HOUSES (See Retail)	
CATERERS - Professional	\$25.00
CEMENT - Ready Mix, sewer pipe, lime, chert, crushed rock, concrete blocks, asphalt delivered to job	\$150.00
CEMENT BLOCKS - Or ornament Agents or dealers, each	\$ 50.00
CHECK PROTECTORS Agent or dealer	\$ 25.00
CHERT, ROCK, SAND OR GRAVEL - Exclusively	\$150.00
CHIROPODIST - Each	\$ 35.00
CHIROPRACTOR Each person or member of firm over 2 add \$10.00	\$ 35.000
CIGARS (See Retail)	
CIRCUS (See Exhibitions)	
CLEANERS AND PRESSERS With Office in City per annum No plant, soliciting or pick up per operator	\$ 55.00 55.00
CLAIM AGENTS (See adjustors)	
COBBLERS (See Shoe Repairs)	
COFFEE AND TEA (See retail establishments) Sold from trucks with or without premiums	\$ 25.00
COFFINS (See Manufacturers)	
COLD STORAGE WAREHOUSE	\$75.00
COMMISSION MERCHANTS (See Brokers)	
CONCERTS (See Exhibitions)	
CONCRETE PRODUCTS (See cement)	
CONE - Ice cream manufacturers (See Manufacturers)	
CONFECTIONERY DISTRIBUTORS, Wholesale; Each manufacturer or agent maintaining a distribut- ing depot, warehouse or place of business, selling to merchants from stock and making deliveries in the City.	\$ 25.00
CONTRACTORS: A contractor under the provisions of this ordinance shall be termed any person, firm or corporation who shall contract or	

OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
<b>CONTRACTORS Continued:</b>	
engage to perform any certain service or labor.	
a. Excavators, street pavers or sewer builders	\$25.00
b. Furnace or steam heating, per year	25.00
c. House building, each person, firm or corporation having office located in the City or contracting in City	75.00
d. House wrecking and sales of second hand building material exclusively.	50.00
e. Plasterers or latherers having offices located in the City or contracting jobs in the City	25.00
f. Painters, paper hangers or decorators having offices located in the City or contracting jobs in the City	25.00
g. Stone or brick workers having offices located in the City or contracting jobs in the City	25.00
h. Plumbing contractors, steam or gas filters 1 to 6 mechanics	25.00
i. Sheet metal and tin work - exclusively	25.00
J. Contractors, general building	75.00
k. Electrical contractors and sub-contractors, exclusively	50.00
l. All other contractors not provided for in the above schedule	50.00
CRACKER FACTORY - See Manufacture	
DAIRIES OR MILK DEPOTS	\$50.00
DANCING HALLS - PUBLIC	\$200.00
DANCING SCHOOL - HOME OR STUDIO	\$25.00
DANCING TEACHER - NO STUDIO	\$25.00
DEBENTURE COMPANIES (See Brokers)	
DENTAL LABORATORY, each person	\$25.00
DENTAL SUPPLIES (See Peddlers)	
DENTIST	\$35.00
DESIGNERS (Small Homes)	\$25.00
DETECTIVE AGENCY - Each person	\$25.00
DIAPER SERVICE - Exclusively	\$25.00
DIRECTORIES - Each person making or selling where advertising is sold each firm	\$50.00



OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
DISINFECTANT (See Manufacturers)	
DISTRIBUTORS - Persons, firm or corporation engaged in the business of taking orders for and delivering within the City merchandise of any description.	\$50.00
DOCTORS, PHYSICIANS, CLINICS If more than 2 associates or members of firm, add \$20.00 each.	\$50.00
DOMINO OR GAME TABLES (If not in Billard Hall)	\$ 5.00
DOUGHNUT SHOP (See Bakeries)	
DRESSMAKING SHOP - Per Annum	\$10.00
DRINK STAND (See Retail)	
DRIVE-IN DRINK & ICE CREAM (See Cafe)	
DRUG STORES OR APOTHECARIES (See Retail)	
DRIVE YOURSELF SYSTEM	\$50.00
DRY GOODS (See Retail)	
DYNAMIC OR ARMATURE WINDING OR OTHER REPAIR SHOPS NOT OTHERWISE PROVIDED	\$50.00
ELECTRICIANS (See Contractors)	
ELEVATORS: Each person selling or installing or repairing same as principal or agent, when annual business is less than \$15,000.00	\$75.00
EMPLOYMENT BUREAU (See Agencies)	
ENGRAVERS: (Exclusively)	\$25.00
ENGINEERS	\$35.00
EXHIBITIONS: The following license shall be paid before any show or exhibition shall take place within the City:	
Museum or curiosity, Exclusively, per day	\$ 5.00
per week	10.00
per month	50.00
Reporting prize fights or ball games or other events by telegraph where admission is charged, per day	\$ 2.50
per week	5.00
Rope walking or balloon ascension, per attraction	\$10.00
Throwing rings or balls, exclusively, per day	\$ 5.00
per week	10.00
per month	50.00
Lung testers, Weight pullers, shocking machines, exclusively	
per week	\$ 5.00
per month	50.00
Shooting Gallery, exclusively, per month	\$25.00
per year	75.00
(Location to be selected by City Council or Chief of Police and target rifles greater than .22 caliber prohibited)	
Flying Jenny and other riding devices, exclusively,	
per device, per week	\$10.00
per device, per month	25.00
per device, per 6 months	50.00
per device, per year	75.00

OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
<b>EXHIBITIONS CONTINUED:</b>	
Boxing or Wrestling, per day	\$25.00
per month	50.00
per 6 months	75.00
per year	100.00
Circus, Carnival, Tent Shows (25% gross receipts) Minimum	\$100.00
<b>EXPRESS COMPANIES:</b>	
Maintaining Office in City	\$50.00
<b>FEED MILLS (See Manufacturers)</b>	
<b>FILLING STATION, per pump or measuring device \$7.50, minimum (in addition to tax paid under any other provision of this Ordinance)</b>	\$15.00
<b>FILM EXCHANGE: Each person, firm or corporation operating a film exchange of a film service station except where covered by other license</b>	\$15.00
<b>FIREWORKS SALES:</b>	
Wholesale	\$25.00
Retailers not having regular place of business	15.00
<b>FISH AND OYSTERS (See Peddlers)</b>	
<b>FLOOR FINISHING, POLISHING, SANDING, BLEACHING, SEALING AND REFINISHING (See Contractor)</b>	
<b>FLORIST (See Retail)</b>	
<b>FLOWER SALES ON STREET: Flowers, plants or trees, per day</b>	\$ 5.00
<b>FOUNDRY, MACHINE SHOP:</b>	
Boiler works, pipe shop, radiator plant, employing less than 100 mechanics	\$50.00
, employing more than 100	150.00
<b>FROZEN FOOD LOCKER PLANT: per year</b>	\$35.00
<b>FRUIT BROKERS OR DEALERS: Also vegetables. Each fruit and vegetable broker or dealer selling from cars on railroad tracks or from trucks in addition to all other license</b>	\$50.00
<b>FUNERAL DIRECTORS &amp; UNDERTAKERS - Each establishment</b>	\$100.00
<b>FURNITURE STORE (See Retail)</b>	
<b>FUR STORES (See Retail)</b>	
<b>GARAGE ENGAGED IN THE BUSINESS OF REPAIRING AUTOMOBILES, TRUCK OR TRACTOR (See Automobile Repair)</b>	\$ 25.00
<b>GAS, Each dealer in or agent for liquid carbonic or carbide gas --all dealers for liquid or carbonic gas, oxygen, ammonia or other chemical gases.</b>	\$ 50.00
<b>BUTANE, WHOLESALE OR RETAIL</b>	\$ 50.00
<b>GASOLINE AND OIL DEALERS AND DISTRIBUTORS (Wholesale)</b>	\$150.00
<b>GIFT ENTERPRISES (See Retail)</b>	
<b>GLASS DEALERS &amp; INSTALLERS (See Contractors)</b>	
<b>GOLF DRIVING RANGE</b>	
A. Golf Courses, owner or operator	\$ 25.00
B. Golf Courses, Miniature	35.00



OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
GRAIN ELEVATORS	\$125.00
GREEN MEATS - Wholesale only, each person, firm, or corporation or any agent who buys cattle, hogs, or other animals on hoof and prepare same for market & sells green meats therefrom by wholesale in City	\$35.00
GRINDERS: Knife and scissors, not having an established place of business, per month	\$10.00
per day	5.00
GROCERY STORES (See retail)	
GUN SHOP: or Locksmith or gun repair shop	\$20.00
HAT CLEANING: exclusively	\$25.00
HARDWARE: (See retail)	
HAWKERS OR PEDDLERS (See Peddlers)	
HORSE SHOER (See Blacksmith)	
HORSE AND MULE DEALERS: Or dealers in cattle or other livestock Each person conducting an established sales stable, per annum	\$50.00
When conducting auction of mules or horses or other livestock in addition to the above	200.00
HOUSE MOVING OR BUILDING MOVING - Exclusively	\$25.00
HOTELS AND MOTELS: Commercial	
More than 150 rooms	\$150.00
More than 50 rooms and less than 150	85.00
More than 10 rooms and less than 50	50.00
10 rooms and less	25.00
If has cafe or restaurant - minimum	80.00
HOT TAMALES: each cart or stand	\$5.00
HOUSE HOLD SUPPLIES: (See Peddlers)	
ICE CREAM: Manufacturing (See Manufacturers)	
ICE CREAM PEDDLER (See Peddler)	
ICE DEALER: Each truck operating from established place of business	\$10.00
ICE PLANT: per year	\$50.00
INFIRMARY: Sanitarium or Hospital	
less than 40 rooms	\$25.00
40 rooms or more	35.00
INSULATING: Weather stripping, water proofing (See Contractors)	
INSURANCE AGENCY: If also real estate agent, rate for Real Estate Broker applies.	\$25.00
INTERIOR DECORATOR (See Contractor)	
INVESTMENT COMPANIES OR AGENTS: (See Brokers)	
JEWELRY DEALERS: (See Retail)	
JEWELRY AND WATCH REPAIRS: Exclusively	\$35.00

OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
JOB PRINTING (See Printing)	
JUNK DEALERS, Second hand dealers bottles, rags, paper same including metal	\$100.00
KENNELS:	\$25.00
LANDSCAPING: Landscape gardeners	\$25.00
LAUNDERETTES: Washaterias	\$25.00
LAUNDRIES:	\$35.00
LINEN SUPPLY COMPANY: No plant, each truck or operator making pickup or delivery	\$35.00
LOCKSMITH:	\$20.00
LUMBER DEALERS: (See retail)	
LUNCH WAGONS: (See Cafes)	
MACHINERY DEALER OR COMMISSION AGENT:	\$75.00
MACHINE SHOPS (See foundry)	
MANUFACTURING AND PROCESSING ESTABLISHMENT: Each person, firm, corpor ation or organization engaged in manufacturing or processing unless a specific tax on the particular manufacturing or processing business is otherwise herein provided shall pay a tax computed in accordance with the following schedule, and any tax so paid shall be deemed to cover all operations of such business:	
Employees: 1 to 25	\$75.00
25 to 50	110.00
50 to 75	150.00
75 to 100	200.00
100 to 250	350.00
250 to 500	750.00
500 to 1000	1,500.00
1000 to 1500	2,500.00
1500 to 2000	3,500.00
2000 and above	6,000.00
MARBLE OR STONE, Each Dealer	\$50.00
MASSEURS: Each	\$25.00
MATTRESS - MANUFACTURERS: (See Manufacturers)	
MEATS: Green Meats (See retail)- Retail Wholesale	\$50.00
MEDICINES: (See Peddlers)	
MERCHANDISING (See Retail)	
MERCHANT TAILOR: Whose principal business is not in the City	\$25.00
MESSENGER SERVICE	\$10.00
METAL, SHEET METAL AND TIN WORK (See Contractor)	
MILK PROCESSING PLANT:	\$40.00
MINERAL WATER (from fixed station or delivery)	\$15.00



OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
MINNOW VATS: Where any fish bait is sold	\$20.00
MINSTREL SHOWS (See Exhibitions)	
MOTELS: (See Hotels)	
MOTORCYCLES: Motorscooter	
Agent no stock carried, orders taken	\$15.00
Repairing and renting	15.00
Dealer with repair shop	25.00
MOTION PICTURE THEATRE, per year	\$50.00
MULTIGRAPH, MIMEOGRAPH OR IMITATION TYPEWRITTEN LETTERS: Each person, firm or corporation making for others	\$10.00
MUSIC DEALERS (See Retail)	
MUSIC STUDIO (in addition to tax per teacher)	\$10.00
MUSIC TEACHER	\$15.00
MONUMENT MANUFACTURER (See Manufacturer)	
NEWS DEALER or DISTRIBUTOR OF NEWS PAPER Each stand (additional)	\$ <del>10</del> .00 \$10.00
NEWS PAPERS: Published in City	
Where circulation is less than 5,000	\$50.00
Where circulation is more than 5,000	100.00
NURSERY: For Children	\$25.00
For Plants	35.00
OCULIST:	\$25.00
OFFICE SUPPLIES, Exclusively (See Retail)	
OFFICE EQUIPMENT SALES AND/ OR SERVICE (no local office)	\$75.00
OIL AND GAS PIPE LINE CO.: Maintaining offices in City	\$50.00
OIL OPERATORS: Owning production and maintaining offices in City	\$50.00
OPTICIAN OR OPTOMETRISTS: Each optician or optometrist dealer in spectacles or eye glasses, including grinding glasses or lenses	\$25.00
PACKINGHOUSES, GREEN, CURED, SALED OR SMOKED MEATS & BY-PRODUCTS	
Branch houses - per year	\$50.00
Agents soliciting orders for packing house products at wholesale	75.00
PACKING HOUSE COMPANIES Branches or agents soliciting or selling meats, not including green meats	\$50.00
PACKING HOUSE PRODUCTS: Including meats but not licensed as packing house company	\$50.00
PAINTS: (See Manufacturers)	
PARKING LOTS & TRAILER PARKS Each car space	\$ 1.00
PAWN BROKERS (see brokers)	

OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
<b>PEDDLERS AND HAWKERS:</b>	
Class I - Any person, firm or corporation engaging in the business of selling products or merchandise grown, produced or manufactured by him or it and going about the streets, or from house to house or place to place within the City, to sell such products or merchandise, unless taxing of such business shall be prohibited by State law, shall before doing such business pay an occupation tax as follows:	
per year	\$25.00
per 6 months	15.00
per month	5.00
per week	2.00
Class II - Any person, firm or corporation engaging in the business of selling services, processing products or merchandise other than that which is directly grown, produced or manufactured by him or it, and going about the streets, or from house to house or place to place within the City, to sell such services, processing, products or merchandise, and having no fixed permanent place of business within the City, unless specifically covered by other provisions of this schedule of occupation tax rates, before engaging in such business shall pay an occupation tax as follows:	
for six months	\$100.00
for one year	150.00
Class III - Any person, firm or corporation engaging in the business of selling services, products or merchandise within the City, not going about from place to place upon the streets, and not having a fixed permanent place of business within the City, unless specifically covered by other provisions of this schedule of occupation tax rates, unless taxing of such business shall be prohibited by state law, before engaging in such business shall pay an occupation tax as follows:	
per day	\$10.00
per week	25.00
per month	50.00
per 6 months	100.00
per year	150.00
PEST CONTROL:(whether or not maintaining an office in City) per year	\$35.00
PHOTOGRAPHER (See Code of Ordinance Section <u>Ordinance A-102</u> )	
PHYSICIANS: (See Doctor)	
PIANO TUNER:	\$10.00
POOL ROOMS (see Billiards)	
POULTRY OR EGGS: (See Retail or Peddlers)	
POULTRY PROCESSING PLANT (See Manufacturers)	
PRINTING AGENCY: Each person, firm or corporation soliciting orders in the City for printing, lithographing, bookbinding or bookwork to be done outside City	\$50.00
PLUMBING SHOP OR SERVICE: Stock tax	\$25.00
To include occupation tax as Plumbing Contractor	\$50.00
PRODUCE: (See Peddler or Retail)	
PUBLIC DRAY: Motor or horse drawn vehicle - per year	\$10.00



OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
<b>PUBLIC UTILITIES:</b>	
Each person, firm, or corporation operating an establishment for the distribution of electricity, gas, water and/or other public utilities, shall pay an annual license fee of \$50.00 for each utility, so distributed; provided, however, the total fee to be paid by any single establishment of the kind shall not exceed	\$220.00
<b>PUBLIC STENOGRAPHER:</b>	\$ 15.00
<b>RACING:</b>	
Midget auto, motorcycle or any other gasoline propelled racing - per month or any fraction thereof	\$ 10.00
per 6 month	\$ 50.00
per 12 months	100.00
<b>RADIO AND OR TV REPAIR:</b>	
Shops no stock for sale (If stock see Retail)	\$ 25.00
<b>RADIO STATION: Standard or FM Soliciting Advertising</b>	\$ 50.00
<b>RAILROAD:</b>	
Each railroad maintaining a general office in City, shall pay an annual fee	\$200.00
<b>READY MIX CONCRETE (See Cement)</b>	
<b>REPAIR SHOPS: (Not otherwise specifically covered)</b>	
3 men or more	\$25.00 \$40.00
<b>RESTAURANTS AND CAFES (See Cafe)</b>	
<b>RETAIL ESTABLISHMENTS:</b>	
All business establishments where the primary business is sale of merchandise at retail, unless a specific rate is otherwise provided in this Ordinance, shall be taxed in accordance with the following schedule of retail taxes unless there is otherwise provided in this ordinance a specific tax upon the kind of business being so conducted. If two (2) retail businesses are being conducted from one premise, whether or not operated under the same name, if the ownership or operation thereof is by the same or substantially the same persons, firm or corporation, the tax shall be paid according to the highest applicable rate on only one such business. For purpose of determining whether the primary business is sale of merchandise at retail the annual gross receipts shall be used to make such determination.	
A. AUTO PARTS AND HOME AND AUTO SUPPLIES, Minimum	\$50.00
4 1/2¢ per sq. ft.	
Maximum	115.00
AUTOMOBILES, FARM EQUIPMENT, CONSTRUCTION EQUIPMENT, SALES	
Minimum	\$75.00
1 1/2¢ per sq. ft.	
Maximum	115.00
B. BUILDING MATERIALS (any business holding for sale a general line of building or construction materials)	
Minimum	\$75.00
1 1/2¢ per sq. ft.	
Maximum	\$150.00

OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS		RATE
RETAIL ESTABLISHMENTS - Continued:		
C. CATALOG AND/OR STAMP REDEMPTION	MINIMUM 1 1/2¢ per sq. ft.	\$50.00
	Maximum	\$100.00
CHILDREN'S WEARING APPAREL Except sold in connection with Ladies or Mens wearing apparel	Minimum 2 1/2¢ per sq. ft.	\$60.00
	Maximum	\$150.00
D. <i>Cosmetics (Exclusively)</i> DEPARTMENT STORES (A department store is any retail establishment at which are customarily sold 3 or more lines of merchandise which would subject such business to a separate tax under any other provision of this schedule of Retail Establishment Rates if same were carried on as a separate business)	Minimum 2 1/2¢ per sq. ft.	\$100.00
	Maximum	\$150.00
DRUGS, COSMETICS,	Minimum 2 1/2¢ per sq. ft.	\$50.00
	Maximum	\$100.00
DRY GOODS, WEARING APPAREL AND RELATED ITEMS	Minimum 2 1/2¢ per sq. ft.	\$100.00
	Maximum	\$150.00
E. ELECTRICAL OR GAS APPLIANCES, RADIO, TV AND SIMILAR ITEMS (When no other items are sold)	Minimum 3¢ per sq. ft.	\$25.00
	Maximum	\$75.00
F. FLOWERS	Minimum 3¢ per sq. ft.	\$50.00
	Maximum	100.00
FURNITURE AND HOUSEHOLD APPLIANCES, HARDWARE	Minimum 4¢ per sq. ft.	\$50.00
	Maximum	120.00
G. GIFT MERCHANDISE (Except when Jewelry or watches are sold)	Minimum 3¢ per sq. ft.	\$50.00
	Maximum	100.00
GROCERY, MEATS, PRODUCE	Minimum 1 1/2¢ per sq. ft.	\$40.00
	Maximum	\$250.00
J. JEWELRY, WATCHES, SILVER, FINE CHINA & GLASSWARE	Minimum 3 1/2¢ per sq. ft.	\$50.00
	Maximum	\$150.00
L. LADIES WEARING APPAREL	Minimum 2 1/2¢ per sq. ft.	\$60.00
	Maximum	\$150.00



OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
M. MENS WEARING APPAREL	Minimum \$60.00 2 1/2¢ per sq. ft. Maximum \$150.00
P. PAINT AND PAINTING SUPPLIES	Minimum \$50.00 2 1/2¢ per sq. ft. Maximum \$100.00
S. SHOES:	Minimum \$60.00 2 1/2¢ per sq. ft. Maximum \$100.00
SPORTING GOODS & EQUIPMENT:	Minimum \$60.00 2 1/2¢ per sq. ft. Maximum \$150.00
ANY OTHER RETAIL BUSINESS NOT COVERED SPECIFICALLY BY ANY OTHER PROVISIONS OF THIS ORDINANCE:	Minimum \$50.00 2¢ per sq. ft. Maximum \$150.00
SAFETY DEPOSIT VAULTS: Boxes or safes for hire, each person or firm except in Banks or Trust Companies	\$5.00
SANDWICH OR HAMBURGER STAND (See Cafe)	
SEED: Wholesale or Retail (See Retail Establishments)	
SECOND HAND STORES: Buying or selling second-hand clothing, shoes, furniture, hardware, lumber, etc. (See Retail)	
SERVICE STATIONS (See Filling Station)	
SERVICE AND SALES OF A/C, HEATING, ELECTRICAL OR MECHANICAL EQUIPMENT WITH NO OFFICE IN CITY and not specifically covered by other item of this schedule	\$30.00
SEWING MACHINE COMPANY: Where stock carried (See Retail) Agent taking orders & shipping direct.	\$35.00
SHOE REPAIR: (No stock carried)	\$30.00
SHOOTING GALLERY (See Exhibitions)	
SHOWS, CIRCUS, WILDWEST, DOG AND PONY ETC. (See Exhibitions)	
SIGN PAINTERS: Transient, per week	\$30.00 10.00
SKATING RINK:	Per month \$10.00 per 6 month 30.00 per year 50.00
SOLICITOR: Any person holding himself out to take orders for merchandise or services and not paying a tax under any other provision of this Ordinance	\$25.00
STABLES: Riding	\$25.00
STEEL: Prefabricating (See Manufacturers)	

OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
<b>STONE MONUMENTS:</b>	
Dealer - each location	\$50.00
<b>TAILORING:</b> With no stock	\$25.00
<b>TATTOOING:</b> Each person engaged	per day \$5.00 per week 20.00
<b>TAXI</b> (See Code of Ordinances, Section <u>Ordinance A-17</u> )	
<b>TAXIDERMIST:</b>	per year \$25.00
<b>TELEGRAPH COMPANIES:</b>	
Each person, firm or corporation commercially engaged in business in this City in sending messages from the City to any part of the State or from any part of the State to the City	\$30.00
<b>TELEVISION STATION:</b>	
Soliciting advertising	\$50.00
<b>TENT AND AWNING MANUFACTURERS</b> (See Manufacturers)	
<b>TIN AND SHEET METAL SHOP</b>	\$35.00
<b>TOILET AND TOWEL SUPPLY</b> (Having fixed permanent place of business in City)	\$35.00
<b>TOURIST COURTS</b> (See Hotel)	
<b>TRADING STAMPS</b> (See Retail)	
<b>TRANSFER STORAGE BUSINESS:</b>	\$30.00
<b>TRANSPORTATION BUSINESS</b>	100.00
<b>TRAVEL BUREAUS:</b> Per annum	25.00
<b>FREE TRIMMER OR SURGEON:</b>	\$15.00
Where chemicals used in such treatment of	25.00
Working more than 3 men	50.00
<b>TRUCK LINES:</b> Office in City	\$30.00
<b>TRUCKS:</b>	
For the purpose of hauling stone, gravel, dirt or lumber in addition to other license per truck	\$5.00
<b>UNDERTAKER</b> (See Funeral Director)	
<b>UPHOLSTERER</b> (Repairs)	\$25.00
<b>VACUUM CLEANERS DEALER</b> (See Retail)	
<b>VARIETY STORES</b> (See Retail)	
<b>VETERINARY SURGEON:</b>	
Each person or member of firm doing business as	\$25.00
<b>VENDING MACHINES:</b>	
There shall be paid as an occupation tax to the City the same amount of tax as is now or may hereafter be provided for by State law on all such machines and for the purpose of this Ordinance any machine which provides merchandise, services or entertainment of any description in exchange for a coin deposited in the machine shall be deemed a vending machine; provided however, if a tax is paid by the person or firm owning such machine under	



OCCUPATION TAX RATE SCHEDULE

TYPE BUSINESS	RATE
VENDING MACHINE: Continued -	
other provisions of this Ordinance then no additional tax shall be payable on account of such vending machine unless such owner is in the business of renting or leasing of vending machines in which event the tax here levied shall be paid in addition to any other such tax.	
WAREHOUSE: PUBLIC (Except Cold Storage)	\$25.00
Bonded merchandise, storage only	\$50.00
Storage and reshipping	\$75.00
WASTE PAPER:	
The collecting and/or selling of waste paper or cardboard within the corporate limits of the City	\$50.00
WATCH MAKING AND REPAIRING: Exclusively (See Jewelry Repairs)	
WATERMELONS: (See Peddlers)	
WATER: (See Mineral Water)	
WELDING COMPANY OR SHOP	\$35.00
WOODYARD: OR DEALER IN WOOD	\$10.00
WRECKER SERVICE ONLY, per year	\$25.00
WRESTLING (See Exhibitions)	
YEAST: Manufacturer (See Manufacturers)	

Each business whose tax is based upon a square foot charge shall permit the City Clerk, or his representative, free access to the premises at any time for purpose of determining the area used by each business. In computing per square foot tax rates, all area normally used by such business, including all storage and display area whether or not enclosed and whether or not under roof shall be included.

Each business whose tax is based upon average number of employees, shall during the month of January each year certify to the City Clerk the average number of employees on its payroll for the preceding 12 month period.

All taxes due under this Ordinance shall be paid on or before January 31st each year, or within thirty days after commencing operation, and any tax not so paid shall be considered delinquent and a 10% penalty shall promptly attach and in addition the person responsible therefor shall be liable for all costs incurred in any proceeding for collection, including a reasonable attorney's fee and suit shall be instituted by the City Clerk on behalf of the City of Crossett for collection in any Court of proper venue having jurisdiction of the amount of delinquent tax and penalty and in addition an injunction may be sought to enjoin the continued operation of such business until the delinquent tax, penalty, costs and attorney's fee shall be fully paid.

Any business or occupation not in operation on the first day of the calendar year shall pay its tax pro rated by quarters, according to the number of full calendar quarters remaining in the calendar year during which the business is commenced.

SECTION V.

All ordinances and parts of ordinances except Ordinance No. A-102 and Ordinance No. A-17 as amended, which are in conflict herewith be and the same are hereby repealed.

SECTION VI.

It is hereby found that many occupations, businesses, trades and professions are currently being conducted for which no tax is presently provided and that many discrepancies currently exist in the rate and method of levy of occupation taxes resulting in many inequities and much loss of revenue to the City; and that many itinerant persons are conducting trades, businesses and occupations within the City without proper police regulation and in competition with local businesses without paying any taxes on account thereof thus resulting in unfair competition and that the enactment of this ordinance is necessary for the protection and welfare of the citizens of Crossett, Arkansas, an emergency is hereby declared to exist and this Ordinance shall be in full force and effect upon its adoption and publication, and the rates of license tax herein provided shall be effective for the year 1962.

ADOPTED THIS 18<sup>th</sup> day of December, 1961.

D. N. Carter  
Mayor

Nelson Sales  
City Clerk