

ORDINANCE NO. 110-20

**AN ORDINANCE AMENDING DESIGNATED PROVISIONS OF
CHAPTER 3, ARTICLE II OF THE FORT SMITH MUNICIPAL
CODE TO AMEND EXISTING SUPPLEMENTAL ALCOHOL TAX**

BE IT ORDAINED AND ENACTED BY THE BOARD OF DIRECTORS OF THE CITY OF FORT SMITH, ARKANSAS, THAT:

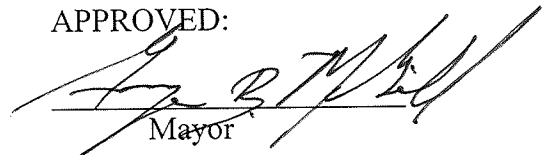
Section 1: Chapter 3, Article II, Section 3-75 of the Fort Smith Municipal Code is hereby amended to read as follows:

In addition to the permit fee required by this division, there is hereby levied a supplemental tax of ten (10) percent upon the gross proceeds or gross receipts derived by such private club from the charges to members for the preparation and serving of such mixed drinks or for the cooling and serving of such beer and wine, drawn from the private stocks of such members, for consumption only on the premises where served. Such supplemental tax shall be reported and paid to the city treasurer, beginning on the first business day of the first month following the granting of the city permit, and shall be reported and paid on the first business day of each succeeding month thereafter for the previous month's receipts. The private club so reporting may file a duplicate copy of its report to the state commissioner of revenues which it prepares and files under A.C.A. §3-9-223(c), and such duplicate copy shall suffice as the report required by the city under this section. The taxes herein prescribed may be passed on to the members.

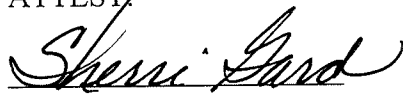
Section 2: The amendment to Chapter 3, Article III, Section 3-75 is effective December 1, 2021.

PASSED AND APPROVED THIS 15th DAY OF DECEMBER, 2020.

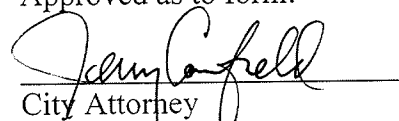
APPROVED:


Mayor

ATTEST:


City Clerk

Approved as to form:


City Attorney
Publish 1 time