

ORDINANCE NO. 47-19

AN ORDINANCE TO AMEND SECTION 13-121 OF THE FORT SMITH MUNICIPAL CODE AND TO AMEND THE TITLE OF SECTION 13, ARTICLE V OF THE FORT SMITH MUNICIPAL CODE REGARDING RENTAL ACCOMMODATIONS

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

SECTION 1: Section 13-121 of the Fort Smith Municipal Code is amended to read as follows:

Section 13-121. - Levied.

As authorized by A.C.A. § 26-75-602, there is hereby levied a sales and use tax at the rate of three (3) percent upon the gross receipts or gross proceeds from the renting, leasing, or otherwise furnishing of hotel, motel, house, cabin, bed and breakfast, campground, condominium, or apartment accommodations, or other similar rental accommodations for profit in the city, provided that such levy shall not apply to the rental or leasing of such accommodations for a period of thirty (30) days or more.

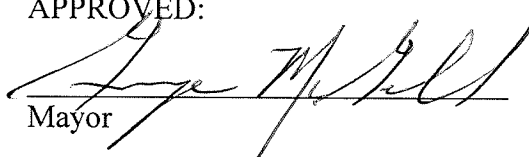
SECTION 2: The title of Section 12, Article V of the Fort Smith Municipal Code is amended to read as follows:

ARTICLE V. – Tax on Transient Occupancy of Leased Premises

SECTION 3: All ordinances and parts of ordinances in conflict with the provisions of Section 1 or Section 2 of this Ordinance are repealed.

Passed and approved this 21st day of July, 2019.

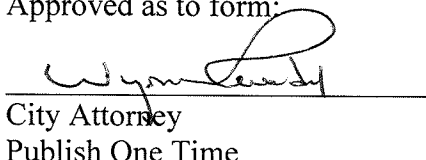
APPROVED:


Mayor

ATTEST:


City Clerk

Approved as to form:


City Attorney
Publish One Time