

SECOND READING

ORDINANCE NO. O-2013-___

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF BENTON, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE TO AMEND PORTIONS OF THE *CODE OF ORDINANCES OF BENTON COUNTY, ARKANSAS* TO PROVIDE A REFUND PROCEDURE WITH REGARD TO THE TAX IMPOSED ON PRIVATE CLUBS AND TO CORRECT OTHER PORTIONS OF THE CODE RELATED TO PRIVATE CLUBS ALTERED IN THE COURSE OF CODIFICATION

NOW, THEREFORE, BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF BENTON, STATE OF ARKANSAS:

ARTICLE 1. That Section 6-32 of the *Code of Ordinances of Benton County* is hereby amended to read as follows:

Sec. 6-32. - Permit renewal fees; taxes.

(a) A private club located in Benton County, Arkansas not within any incorporated city limits which applies for and receives a permit as a private club from the Alcoholic Beverage Control Board of the State of Arkansas shall pay to Benton County, Arkansas an annual permit fee of Two Hundred Fifty Dollars (\$250.00). Permits ~~permit~~ shall be renewed on or before June 30 of each calendar year for the fiscal year beginning July 1. Any permit issued between January 1 and July 1 of any year shall be at one-half of the amount of the fee provided herein. ~~in A.C.A. § 3-9-222.~~

(b) In addition, there is levied a supplemental tax at the maximum rate permitted by law upon the gross proceeds or gross receipts derived by the private club from the charges to members for the preparation and serving of mixed drinks or for the cooling and serving of beer and wine, drawn from the private stocks of the members as provided in A.C.A. § 3-9-221, for consumption only on the premises where served.

(c) The supplemental tax shall be reported and paid to the County Clerk ~~director of the state department of finance and administration in the same manner and~~ at the same time as the gross receipts tax under the state Gross Receipts Act of 1941, as amended, and shall be in addition to such tax.

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(d) (1) When any person has paid taxes under this section based on erroneous tax rate, upon satisfactory proof being adduced to the county court of this fact, the county court shall make an order directed to the county treasurer refunding to the person the amount of tax so erroneously assessed and paid.

(2) All claims for refund under this section shall be made within three (3) years from the date the taxes were paid.

ARTICLE 2. That this ordinance shall be effective as of April 25, 2013.

APPROVED:

ROBERT CLINARD, COUNTY JUDGE
DATE SIGNED: _____

ATTEST:

TENA O'BRIEN, COUNTY CLERK
SPONSOR: JP Tom Allen
DATE ADOPTED: _____
Votes For: _____ Against: _____
Abstain:___ Present:___ Absent:___