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Doc#2013- 12570

Date 07/10/2013

08:17:53 AM

Filed & Recorded in

Official Records of

Faulkner County

RHONDA WHARTON

FAULKNER COUNTY CIRCUIT CLERK

Fees \$25.00

by

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*386404*

D. C.



City of Conway, Arkansas  
Ordinance No. O-13-60

**AN ORDINANCE AMENDING ORDINANCE NO. O-05-142 AND SECTION 3.24.26 OF THE CONWAY MUNICIPAL CODE; CLARIFYING THE COLLECTION AND ENFORCEMENT AND CRIMINAL PENALTIES AUTHORIZED BY THE ADVERTISING AND PROMOTION ACT; REPEALING ANY ORDINANCES IN CONFLICT; DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES.**

**WHEREAS**, portions of Ordinance No. O-05-142 and Conway Municipal Code Section 3.24.26 (Criminal Penalties) reference collection, enforcement and penalties authorized by Arkansas Code Annotated §26-75-603; and

**WHEREAS**, portions of Ordinance No. O-05-142 and Conway Municipal Code Section 3.24.26 (Criminal Penalties) contain incorrect, redundant or transposed statutory code sections; and

**WHEREAS**, the City Council of the City of Conway desires to make corrections to its Ordinance and Code Section to correctly reference the appropriate state code sections regarding enforcement and collection and penalties associated with the Advertising & Promotion Act.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CONWAY, ARKANSAS,**

**THAT:**

**Section 1.** That Ordinance No. O-142, Section 26, and Conway Municipal Code Section 3.24.26 is hereby amended to read as follows (changes are in *italics*):

3.24.26 *Collection, Enforcement and Criminal Penalties. Pursuant to Arkansas Code Annotated § 26-75-603*, sanctions for any taxpayer who willfully attempts to evade or defeat the payment of the A&P tax or who assist any taxpayer to evade or defeat the payment, or otherwise fails to file a report, fails to pay the tax, or makes a false or fraudulent report, return, statement, claim, application or other instrument required by the Commission in connection with the A&P tax or makes a false answer to any question from the Commission or its designed representative concerning the A&P tax, neglects to answer a subpoena to appear and answer questions about records for the A&P tax, or who acts or fails to act in conformance with the provision of the Arkansas Tax Procedure Act as that Act applies to the A&P tax, shall be subject to penalties set forth in A.C.A. §

26-75-603.

*Further, pursuant to A.C.A. § 26-75-603(b)(1) the person paying the tax shall report and remit it upon forms provided by the commission and as directed by the commission. The rules, regulations, forms of notice, assessment procedures, and the enforcement and collection of the tax under the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq. and the Arkansas Tax Procedure Act, § 26-18-101 et seq., so far as practicable shall be applicable with respect to the enforcement and collection of the tax levied pursuant to the authority of this subchapter and as they exist on the date of the passage of this ordinance, or as they may be amended by the General Assembly and are in effect on the date of any such violation.*

**Section 2:** That any ordinances in conflict herewith are hereby repealed to the extent of that conflict.

**Section 3:** That this ordinance is necessary for the protection of the peace, health and safety of the citizens of Conway, and therefore, an emergency is declared to exist, and this ordinance shall go into effect from and after its passage and approval.

**PASSED** this 25<sup>th</sup> day of June, 2013.

**Approved:**

  
**Mayor Tab Townsell**

**Attest:**

  
**Michael O. Garrett**  
**City Clerk/Treasurer**

