TITLE 3

FISCAL AFFAIRS

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CHAPTER 3.04

PURCHASES

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3.04.08 Highway Safety Grant

3.04.01 $10,000.00 and under The Mayor or his authorized representative, shall have exclusive power and responsibility to make purchases of all supplies, apparatus, equipment, materials and other things requisite for public purposes for the city of Atkins, Arkansas, and to make all necessary contracts for work or labor to be done, or material or other necessary things to be furnished for the benefit of the city, or in carrying out any work or undertaking of a public nature therein, where the amount of the expenditure for any purpose or contract does not exceed the sum of Ten Thousand Dollars ($10,000.00). (Ord. No. 99-03, Sec. 1.)

3.04.02 $10,000.00 and over Where the amount of expenditure for any purchase or contract exceeds the sum of Ten Thousand Dollars ($10,000.00), the Mayor or his duly authorized representative shall invite competitive bids thereon by legal advertisement in any local newspaper. Bids received pursuant to said advertisement shall be opened and read on the date set for receiving said bids, in the presence of the Mayor or his duly authorized representative, together with any others that may be named by the Mayor or governing body for this purpose. The contract shall be awarded to the lowest responsible bidder; provided, however, that the Mayor or his duly authorized representative, together with any others designated to received bids may reject any and all bids received; and providing further, that the governing body, by ordinance, may waive the requirements of competitive bidding in exceptional situations where such procedure is deemed not feasible or practical. (Ord. No. 99-03, Sec. 2.)

3.04.03 Approval of payments The Mayor or his duly authorized representative may approve for payment out of any funds previously appropriated for that purpose or disapprove, any bills, debts or liabilities asserted as claims against the city, when funds on hand are adequate to pay such bills, debts or liabilities. The payment or disapproval of any bills, debts or liabilities not covered by a previous appropriation shall require confirmation of the governing body.

3.04.04 Sale or exchange of supplies, materials or equipment valued at less than Two Thousand Five Hundred Dollars ($2,500.00) The Mayor or his duly authorized representative may sell or exchange any municipal supplies, materials or equipment without competitive bidding if such supplies, materials or equipment have a value of less than Two Thousand Five Hundred Dollars ($2,500.00). That no supplies, materials or equipment shall be sold without receiving competitive bids therefore if the value thereof exceeds the sum of Two Thousand Five Hundred Dollars ($2,500.00); provided, however, if the Mayor shall certify, in writing, to the governing body that, in his opinion, the fair market value of such item or lot (to be disposed of in one unit) is less than Two Thousand Five Hundred Dollars ($2,500.00), the same may be sold by the Mayor or his duly authorized representative without b competitive bidding. (Ord. No. 79-4)

3.04.05 Mayor and aldermen and employees conducting business with the city The Mayor and Aldermen and Employees may conduct business with the city of Atkins, Arkansas, under the following conditions:

A. The purchase is under Five Thousand Dollars ($5,000.00) in value and comparable merchandise or equipment at comparable prices is not otherwise available within the city.

B. The cost of the service is under Five Thousand Dollars ($5,000.00) in value and comparable services at comparable prices are not otherwise available within the city. (Ord. No. 2016-03, Sec. 3.)

3.04.06 Survival Flight Program Purchase That the Mayor and City Council of the City of Atkins, Arkansas are authorized to enter into an agreement with the Survival Flight membership program for the purpose of obtaining air ambulance service for emergency purposes for all City employees and to be paid for by the City of Atkins, Arkansas at the rate of forty dollars per year for each household. (Ord. No. 2016-08, Sec. 1.)

That the Mayor and City Council of the City of Atkins, Arkansas are authorized to include the retired employees in the membership program being said that the retiree pays their own dues of forty dollars per year for each household. (Ord. No. 2016-08, Sec. 2.)

3.04.07 Transfer of funds for heat & air units That the Atkins City Council hereby approves the appropriation of $16,864.52 from the City of Atkins Investment Fund to City General for the equipment and installation of three AC Units. (Ord. No. 22-05, Sec. 1)

3.04.08 Highway Safety Grant That the Atkins City Council hereby approves the appropriation of $41,200.00 from the City of Atkins General Fund to purchase equipment as part of the Highway Safety Grant. (Ord. No. 2022-06, Sec. 1)

CHAPTER 3.08

SALES AND USE TAX

Sections:

3.08.01 Half cent levy
3.08.02 Single transaction
3.08.03 One and one-half percent levy

3.08.01 Half cent levy Under the authority of the authorizing legislation, there is hereby levied a one-half percent (1½ %) tax on the gross receipts from the sale at retail within the city of Atkins, Arkansas, of all items which are subject to the Arkansas Gross Receipts Tax Act of 1941, as amended (A.C.A. Sec. 26-52-101, et seq.) and the imposition of an excise (or use) tax on the storage, use or other consumption within the city of Atkins, Arkansas, of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. Sec. 26-53-101, et seq.) at a rate of one-half percent (2%) of the sale price of the property or in the case of leases or rentals of the lease or rental price (Collectively, the "Sales and Use Tax"). The Sales and Use Tax shall be levied and collected only to a maximum tax of Twenty-Five Dollars ($25.00) for each single transaction. (Ord. No. 92-6, Sec. 1.)

3.08.02 Single transaction "Single transaction" is defined according to the nature of the goods purchased as follows:

A. When two (2) or more devices in which, upon which or by which any person or property is, or may be, transported or drawn, including but not limited to, on-road vehicles, whether required to be licensed or not, off-road vehicles, farm vehicles, airplanes, water vessels, motor vehicles or non-motored vehicles and mobile homes, are sold to a person by a seller, each individual unit, whether part of a "fleet" sale or not, shall be treated as a single transaction for the purpose of the Sales and Use Tax.

B. The charges for utility services, which are subject to the Sales and Use Tax and which are furnished on a continuous service basis, whether such services are paid daily, weekly, monthly or annually for the purposes of the Sales and Use Tax, shall be computed in daily increments and each such daily charge increment shall be considered to be a single transaction for the purpose of the Sales and Use Tax.

C. For sales of building materials and supplies to contractors, builders or other persons, a single transaction, for the purpose of the Sales and Use Tax, shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales (or use) tax figure has been reported and remitted to the state of Arkansas.

D. When two (2) or more items or major household appliances, commercial appliances, major equipment and machinery are sold, each individual unit shall be treated as a single transaction for the purposes of the Sales and Use Tax.

E. For groceries, drug items, dry goods and other tangible personal property and/or services not otherwise expressly covered in this Section, a single transaction shall be deemed to be any single sale which is reflected on a single invoice, receipt or

statement, to which an aggregate sales tax figure has been reported and remitted to the state of Arkansas. (Ord. No. 92-6, Sec. 2.)

3.08.03 One and one-half percent levy

A. Under the authority of the Authorizing Legislation, there is hereby levied a one and one-half percent (1.5%) tax on the gross receipts from the sale at retail within the City of all items which are subject to the Arkansas Gross Receipts Act of 1941, as amended (A.C.A. §§ 26-52-101, et seq.), and the imposition of an excise (or use) tax on the storage, use, distribution. or other consumption within the City of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. §§ 26-53-101, et seq.), at a rate of one and one-half percent (1.5%) of the sale price of the property or, in the case of leases or rentals, of the lease or rental price (collectively, the "Sales and Use Tax"). The Sales and Use Tax shall be levied and collected on the gross receipts, gross proceeds or sales price in the maximum amount allowed from time to time by Arkansas law, subject to rebates and limitations as from time to time required by Arkansas statutes for certain single transactions.

B. The Sales and Use Tax shall be levied, and the net collections received after deduction of the administrative charges of the State of Arkansas and required rebates shall be used by the City to pay and secure the repayment of Capital Improvement Bonds and all obligations of the City with respect thereto; provided, however, that any amounts not necessary to pay in full the Capital Improvement Bonds and all obligations of the City with respect thereto may be used for any lawful municipal purpose.

C. The Sales and Use Tax shall expire on the first date on which the Sales and Use Tax can he administratively removed when (a) there are sufficient funds to pay in full any outstanding Capital Improvement Bonds secured by a pledge of collections of the Sales and Use Tax and (b) the City Council determines that the purposes of the Sales and Use Tax cannot be or cannot continue to be fulfilled because no Capital Improvement Bonds secured by a pledge of collections of the Sales and Use Tax will be issued in the future. (Ord. No. 2007-8, Secs. 1-3.)

CHAPTER 3.12

INTERESTS IN CONTRACTS

Sections:

3.12.01 Conflict Waived under Ark. Code Ann. § 14-42-107
3.12.02 Waive Competitive Bidding

3.12.01 Conflict Waived under Ark. Code Ann. § 14-42-107

Ord. No. 2019-09 The City Council hereby authorizes and allows the Mayor to contract with and employ Charlia Pack to provide janitorial and cleaning services to the City of Atkins at the going fair market rate for said services pursuant to Ark. Code Ann. 14-42-107.

3.12.02 Waive Competitive Bidding

- Under the authority of Arkansas Code Annotated 14-58-303(b)(l)(B), the City does hereby waive competitive bidding requirements In connection with the Installation of three gas pipe lines. (Ord. No. 21-02, Sec. 2)

- The City hereby approves the expenditure not to exceed $36,000.00, payable to CenterPoint Energy Services for the installation of gas pipe lines.(Ord. No. 21-02, Sec. 3)

- The City Council hereby finds that an exception circumstance exists and hereby waived the bidding requirements set forth in Arkansas code Annotated Section 14-58-303 and authorizes the Mayor and the City Clerk to purchase one (1) Pierce Saber Pumper truck from Emergency Vehicle Specialists for $531, 522.00. (Ord. No. 2021-03, Sec. 1)

- Under the authority of Arkansas code Annotated 14-58-303(b)(1)(B), the City does hereby waive competitive bidding requirements in connection with a Change Order on the Project increasing the price of the project by $26,812.50.

  The City hereby approves the expenditure of an additional $26,8112.50 on the Project. (Ord. No. 21-04, Sec. 2 & 3)

- Under the authority of Arkansas code Annotated 14-58-303(b)(1)(B), the City does hereby waive competitive bidding requirements in connection with a Change Order on the Project increasing the price of the project by $33,000.00.

The City hereby approves the expenditure of an additional $33,000.00 on the Project. (Ord. No. 21-05, Sec. 2 & 3)

- The City hereby approves the expenditure of $31,092.00 for the purchase of the Dodge 2500 truck. (Ord. No. 21-06, Sec. 3)

- Under the authority of Arkansas code Annotated 14-58-303(b)(1)(B), the City does hereby waive competitive bidding requirements in connection with the installation of the 8" sewer line and hereby approves said expenditure totaling $23,151.99. (Ord. No. 21-07, Sec. 2)