ORDINANCE NO. 90-12

AN ORDINANCE DEFINING THE TERM "SINGLE TRANSACTION" FOR PURPOSE OF LOCAL SALES TAX; PROVIDING THE EMERGENCY CLAUSE AND FOR OTHER PURPOSES

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATKINS, ARKANSAS:

Section 1. Defining Single Transaction. The term "single transaction" for the purposes of the local sales tax, shall be defined according to the nature of the goods purchased, as follows:

A. When two 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-motorized vehicles, and mobile homes, or 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 local sales tax.

B. The charges for utility services, which are subject to the taxes levied under this ordinance, and which are furnished on a continuous service basis, whether such services are paid daily, weekly, monthly or annually, for the purposes of the local sales tax, shall be computed in daily increments, and each such daily charge increment shall be considered to be a single transaction for the purposes of the local sales tax.

C. For sales of building materials and supplies to contractors, builders or other persons, a single transaction, for the purposes of the local sales 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.

D. When two or more items of 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 local sales 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, on which an aggregate

sales tax figure has been reported and remitted to the state.

Section 2. Emergency Clause . That the City Council for the City of Atkins, Arkansas, has determined that there is an immediate need to establish a definition of "single transaction" for the purpose of assisting the State of Arkansas in its collection responsibilities for local sales tax and this ordinance being necessary for the preservation of the health, safety and welfare of the citizens of Atkins, Arkansas, shall become law immediately upon its passage, approval and publication.

PASSED AND APPROVED this 18th day of September, 1990.

STEPHEN KENT, Mayor

ATTEST:

BRENDA GRAVES, City Clerk