

**ORDINANCE NO. 179**

**AN ORDINANCE PROVIDING FOR THE LEVY OF A  
ONE PERCENT (1.00%) SALES AND USE TAX WITHIN  
THE CITY OF GOSHEN, ARKANSAS; AND PRESCRIBING  
OTHER MATTERS PERTAINING THERETO**

WHEREAS, the City Council of the City of Goshen, Arkansas (the "City") has determined that there is a great need for immediate improvement of municipal services and for a source of revenue to finance such services; and

WHEREAS, Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated, as amended, (the "Authorizing Legislation") provides for the levy of a citywide sales and use tax in the amount of 0.125%, 0.25%, 0.50%, 0.75% or 1.00%, or any combination of these amounts, for the benefit of the City; and

WHEREAS, the City currently levies a 1.00% citywide sales and use tax, pursuant to the Authorizing Legislation;

WHEREAS, the City is proposing to levy a new sales and use tax under the Authorizing Legislation at the combined amount of 0.75% and 0.25%, raising the total citywide sales and use tax to 2.00% to fund general purposes of the City government; and

WHEREAS, the City Council believes it is in the best interest of the citizens of Goshen to increase the citywide sales and use tax to fund general purposes of the City due to the present and anticipated growth of the City of Goshen.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Goshen, Arkansas:

SECTION 1. Under the authority of the Authorizing Legislation, there is hereby levied a one percent (1.00%) tax on the gross receipts from the sale of all items and services that are subject to taxation under the Arkansas Gross Receipts Act of 1941, as amended, (A.C.A. §§ 26-52-101, *et seq.*), and the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. §§ 26-53-101, *et seq.*).

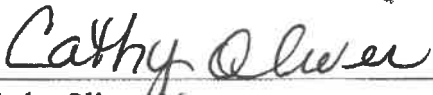
SECTION 2. The net collections received from the levy of the Sales and Use Tax, after the State of Arkansas deducts its administrative charges, shall be used by the City to fund general purposes of City government.

SECTION 3. That all ordinances and parts thereof in conflict with herewith are hereby repealed to the extent of such conflict.

SECTION 4. This Ordinance is adopted on the date set forth herein below but shall not take effect until an election is held on the question of levying the Sales and Use Tax at which a

majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.


PASSED AND APPROVED this 25 day of November, 2019.

  
Cathy Oliver, Mayor

ATTEST:

  
Linda Moore, City Recorder

APPROVED AS TO FORM:

  
Joshua L. Bailey, City Attorney

ROLL CALL VOTE ADOPTING THE ORDINANCE

Names of those voting YEA

Colton Martin  
Birch Wright  
Angie Driver  
Paula Anderson  
John Vaillancourt

Names of those voting NAY

Bill Hewat

Absent