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ORDINANCE NO. 1074

BETSY HARRELL  
CO. & PROBATE CLERK

**AN ORDINANCE PROVIDING FOR AN EXTENSION OF THE EXPIRATION DATE FOR THE ONE PERCENT (1%) SALES AND USE TAX PREVIOUSLY APPROVED WITHIN THE CITY OF LOWELL, ARKANSAS, AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.**

**WHEAREAS**, pursuant to Title 26, Chapter 75, Subchapter 3 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") the City of Lowell, Arkansas, is authorized to levy a one percent (1%) citywide sales and use tax; and

**WHEAREAS**, the City of Lowell, Arkansas, by Ordinance 896, dated August 16, 2011 and by vote of the electors of the City of Lowell, Arkansas, at a special election held on November 8, 2011, approved the extension of the expiration date for the one percent (1%) sales and use tax to be collected on the first \$2,500 of each single transaction for a period of 108 months beginning January 1, 2013, in order to provide a source of revenue to fund improvement of municipal services; and

**WHEREAS**, the City of Lowell, Arkansas, has determined that there is great need to fund improvements of municipal services that will take place beyond the 108 month expiration date of the current one percent (1%) sales and use tax already approved; and

**WHEREAS**, the City Council for the City of Lowell, Arkansas, desires to extend the 108 month expiration date of the one percent (1%) sales and use tax already approved by an additional 108 months in order to fund improvements of municipal services that will take place beyond the initial 108 month effective period of the one percent (1%) sales and use tax already approved.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF LOWELL, ARKANSAS:**

**Section 1.** That upon approval of the voters of the City of Lowell, the 108 month expiration date of the one percent (1%) sales and use tax already approved by the voters of the City of Lowell, Arkansas, for the purpose of:

- 1) Street Fund and drainage projects - approximately fifty percent (50%) of collections;
- 2) General Operating Expenses - approximately fifty percent (50%) of collections.

is extended by an additional 108 months.

**Section 2. Repealer Clause:** That all Ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

**Section 3. Severability:** That if any section, paragraph, subdivision, clause, phrase or other provision or portion of this ordinance is adjudged to be invalid, unconstitutional, or unenforceable by any court with jurisdiction to make such determination, then such adjudication shall not effect the validity of this ordinance as a whole or any part or provision other than the part adjudged to be invalid, unconstitutional, or unenforceable, and the remaining parts and

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provisions of this ordinance shall be construed as if such invalid, unconstitutional, or unenforceable provision or provisions had never been contained herein.

**Section 4.** That this Ordinance shall not take effect until an election is held on the question of extending the expiration date of the one percent (1%) sales and use tax already approved by an additional 108 months, at which election a majority of the electors voting on the question shall have approved the extension of the expiration date.


**PASSED AND APPROVED** by the City Council for the City of Lowell, Arkansas, this 16<sup>th</sup> day of February, 2021.

ATTEST:

  
\_\_\_\_\_  
ELIZABETH ESTES, City



APPROVED:

  
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CHRIS MOORE, Mayor