

TITLE 3

FISCAL AFFAIRS

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CHAPTER 3.04

PURCHASES

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- 3.04.01 Twenty Thousand Dollars (\$20,000.00) and under
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- 3.04.05 Discretionary bids

3.04.01 Twenty Thousand Dollars (\$20,000.00) and under The Mayor or his duly authorized representative shall have exclusive power and responsibility to make purchases of all supplies, apparatus, equipment, materials, and other things requisite for public purposes in and for the city of Stuttgart, Arkansas and to make all necessary contracts for work or labor to be done or materials or other necessary things to be furnished for the benefit of the city, or in carrying out of any work or undertaking of the public nature therein, where the amount of expenditures for any purpose or contract does not exceed the sum of Twenty Thousand Dollars (\$20,000.00). (Ord. No 1747, Sec. 1.)

3.04.02 Over Twenty Thousand Dollars (\$20,000.00) The Mayor or his duly authorized representative shall invite competitive bidding thereon by legal advertisement in any local newspaper for any expenditure on contracts that exceed Twenty Thousand Dollars (\$20,000.00). Bids received pursuant to the advertisement shall be open and read on the date set for reading, receiving the bids in the presence of the Mayor or his duly authorized representative. The Mayor or his duly authorized representative shall have exclusive power to award the bid to the lowest responsible bidder, but may reject any and all bids received. (Ord. No 1747, Sec. 1.)

3.04.03 Payment or disapproval 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 or town, 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. (Ord. No. 1186, Sec. 3.)

3.04.04 Sale or exchange of supplies, materials or equipment valued at less than Ten Thousand Dollars 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 Twenty Thousand Dollars (\$20,000.00). That no supplies, materials or equipment shall be sold without receiving competitive bids therefore if the value thereof exceeds the sum of Twenty Thousand Dollars (\$20,000.00); 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 Twenty Thousand Dollars (\$20,000.00), the same may be sold by the Mayor without competitive bidding. (Ord. 1833, Sec. 1.)

3.04.05 Discretionary bids Nothing in this ordinance shall prohibit the Mayor, or his duly authorized representative, in his discretion, to solicit bids for contracts for work or labor to be done, or material or other necessary thing to be furnished for the benefit of the city where the amount of the expenditure for any purchase or contract exceeds the sum of Two Thousand Dollars (\$2,000.00). (Ord. No. 1186, Sec. 5)

CHAPTER 3.08

LOCAL SALES AND USE TAX

Sections:

- 3.08.01 Levy of sales and use tax
- 3.08.02 Defining single transaction
- 3.08.03 New sales tax
- 3.08.04 Tax application

3.08.01 Levy of sales and use tax As authorized by Act 25 of 1st Extraordinary Session of 1981, there is hereby levied a Sales and Use Tax at the rate of one percent (1%) on the receipts from the sale at retail within the city of Stuttgart, Arkansas, on all such items which are subject to taxation under the Arkansas Gross Receipts Tax Act 386 of 1941 of the Acts of Arkansas, as amended. (Ord. No. 1098, Sec. 1.)

3.08.02 Defining single transaction The term "single transaction" for the purposes of the local sales tax, shall be defined according to the nature of the good 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-motorized vehicles and mobile homes, or sold to a person or 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 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 monthly increments and each monthly charge increment shall be considered 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 (2) 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. (Ord. No. 1109, Sec. 1.)

STATE LAW REFERENCE: A.C.A. 19-5-807.

3.08.03 New sales tax Under the authority of the Authorizing Legislation, there is hereby levied a new one percent (1%) tax on the gross receipts from the sale at retail within the city of all items which are subject to the Arkansas Gross Receipts Tax 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 percent (1%) 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 under Arkansas law, subject to rebates and limitations as required for certain single transactions as from time to time required by Arkansas statutes. (Ord. No. 1894, Sec. 1-3.)

3.08.04 Tax application 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, after the city accepts ownership of the hospital pursuant to the agreement, to assist in the operation, maintenance, improvement, renovation, expansion and equipping of the hospital facilities and to assist in obtaining access to providers of health care services at hospital facilities. (Ord. No. 1894, Sec. 2.)

CHAPTER 3.12

PROPERTY MILLAGE

Sections:

- 3.12.01 Real property millage rates
- 3.12.02 City Clerk to send copy to County Clerk

3.12.01 Real property millage rates Effective January 1, 2019, the following millage rates are hereby levied upon all real property located within the City of Stuttgart, Arkansas:

- General Fund.....0022
 - Fire Pension.....0005
 - Police Pension.....0005
- (Ord. No. 1958, Sec. 1.)

3.12.02 City Clerk to send copy to County Clerk The City Clerk is hereby authorized and directed to prepare a certified copy of this ordinance and forward it to the Arkansas County Clerk for the purpose of real property assessments to be levied by the Arkansas County Quorum Court. (Ord. No 1958, Sec. 2.)

CHAPTER 3.16

FUNDS FOR STORM DAMAGE

Sections:

- 3.16.01 Mayor is authorized
- 3.16.02 Competitive bidding waived

3.16.01 Mayor is authorized The Mayor of the city of Stuttgart is hereby authorized to expend such sums from the General Fund as may be necessary in his discretion for the procurement of goods and services to clean up the extensive storm damage in the city of Stuttgart. (Ord. No. 1644, Sec. 1.)

3.16.02 Competitive bidding waived Because of the emergency situation and the necessity of a rapid clean up for the benefit of the citizens of the city of Stuttgart, competitive bidding is hereby waived. (Ord. No. 1644, Sec. 2.)

CHAPTER 3.20

REVERSE INTERNET AUCTION PROCEDURE

Sections:

3.20.01	Reverse auction
3.20.02	Bidders
3.20.03	Bidding process
3.20.04	Date and time
3.20.05	Interactive
3.20.06	Positions
3.20.07	Anonymous
3.20.08	Governing body

3.20.01 Reverse auction That pursuant to the provisions contained in the State's Legislature's amendment of A.C.A. 14-58-303, the city elects to make purchases by participation in a reverse internet auction, except that purchases and contracts for construction projects and materials shall be undertaken pursuant to the provisions of A.C.A. 14-58-303(a) and (b) and A.C.A. 22-9-203. (Ord. No. 1752, Sec. 1.)

3.20.02 Bidders Bidders shall be provided instructions and individually secured passwords for access to the reverse internet auction by either the city, town, or reverse internet auction vendor. (Ord. No. 1752, Sec. 2.)

3.20.03 Bidding process The bidding process shall be timed, and the time shall be part of the reverse internet auction specifications. (Ord. No. 1752, Sec. 3.)

3.20.04 Date and time The reverse internet auction shall be held at a specific date and time. (Ord. No. 1752, Sec. 4.)

3.20.05 Interactive The reverse internet auction and bidding process shall be interactive with each bidder able to make multiple bids during the allotted time. (Ord. No. 1752, Sec. 5.)

3.20.06 Positions Each bidder shall be continually signaled his or her relative position in the bidding process. (Ord. No. 1752, Sec. 6.)

3.20.07 Anonymous Bidders shall remain anonymous and shall not have access to other bidders or bids. (Ord. No. 1752, Sec. 7.)

3.20.08 Governing body The governing body shall have access to real-time data including all bids and bid mounts. (Ord. No. 1752, Sec. 8.)

CHAPTER 3.24

HOSPITAL REFUNDING AND CONSTRUCTION BONDS

Sections:

3.24.01	Issuance
3.24.02	Bonds secured
3.24.03	Liability
3.24.04	Tax-exempt

3.24.01 Issuance The issuance of the 2006 Bonds by the Board to acquire, construct and equip the facilities and to refund the 1996 Bonds is hereby authorized and is in all respects approved. (Ord. No. 1766, Sec. 1.)

3.24.02 Bonds secured The Mayor and City Clerk, for and on behalf of the city, are hereby authorized and directed to subordinate the city's mortgage lien on and security interest in the hospital to the mortgage lien on the security interest in the hospital that will be granted to secure the 2006 Bonds and to execute and deliver all necessary documents, instruments and other writings that may be required in connection therewith. (Ord. No. 1766, Sec. 2.)

3.24.03 Liability By the adoption of this ordinance, the city assumes no liability or responsibility for the repayment of the 2006 Bonds. (Ord. No. 1766, Sec. 3.)

3.24.04 Tax-exempt The Board is authorized to designate the 2006 Bonds as "qualified tax-exempt obligations" within the meaning of Section 265(b) of the Code. (Ord. No. 1766, Sec. 4.)

CHAPTER 3.28

CONTRACT OF SALE FOR STUTTGART REGIONAL MEDICAL

CENTER

Sections:

3.28.01	Amendment
3.28.02	Necessary documents

3.28.01 Amendment The Mayor and the City Clerk, for and on behalf of the city, are hereby authorized and directed to execute an amendment to the Contract of Sale

- A. Removing the requirement in the Contract of Sale for the payment by the Corporation of \$6,000,000.00 upon the lease of the Hospital to the Lessee or another affiliate of Baptist, and
- B. Eliminating the requirement that the Corporation operate the Hospital during the period the Hospital is leased to Baptist or another affiliate of Baptist.
(Ord. No. 1813, Sec. 1.)

3.28.02 Necessary documents The Mayor and the City Clerk, for and on behalf of the city, are hereby authorized and directed to execute and deliver all necessary documents, instruments and other writings that may be required in connection with the Hospital lease. (Ord. No. 1813, Sec. 2.)

CHAPTER 3.32

ALDERMEN DOING BUSINESS WITH CITY

Sections:

- 3.32.01 Aldermen doing business
- 3.32.02 Applicable
- 3.32.03 Contract
- 3.32.04-.07 Applicable cont.

3.32.01 Aldermen doing business Alderman, officer, employee or an appointed member of a board or commission who may have an interest, directly or indirectly, in the profits of any contract furnishing supplies, equipment or services to the City of Stuttgart shall be permitted from the enactment of this Ordinance to conduct business with the City of Stuttgart provided the alderman, officer, employee or appointed member of a board or commission desiring to conduct business with the City make the Mayor and Council publicly aware of any interest, either direct or indirect, that they hold with respect to any entity that desires to conduct business with the City of Stuttgart, and further provided that no alderman, officer, employee or appointed member of a board or commission shall vote on or approve any contract or expenditure for supplies, equipment or services to the City of Stuttgart that involves any entity In which they have an Interest, either directly or indirectly. (Ord. No. 1946, Sec. 1.)

3.32.02 Applicable Ord. No. 1818 shall be applicable at this time to Mayor Marianne Maynard. (Ord. No. 1880, Sec. 2.)

3.32.03 Contract Ord. No. 1818 shall be applicable at this time to Teddy Holt and shall apply to the city doing business with Antonio Blood for the purpose of remodeling the sanitation office located at 1700 East Second Street, Stuttgart, Arkansas, in the amount of \$18,500.00. (Ord. No. 1892, Sec. 1.)

3.32.04 Applicable Ord. No. 1818 shall be applicable at this time to Richard Wilson and shall apply to the City doing business with Richard's Drain and Repair for the purpose of plumbing repairs. (Ord. No. 1946, Sec. 4.)

3.32.05 Applicable Ord. No. 1818 shall be applicable at this time to Norma Strabala and shall apply to the City doing business with RSVP. (Ord. No. 1946, Sec. 5)

3.32.06 Applicable Ord. No. 1818 shall be applicable at this time to Mitri Greenhill and shall apply to the City doing business with the Art Center of the Grand Prairie.(Ord. No. 1946, Sec. 6)

3.32.07 Applicable Ord. No. 1818 shall be applicable at this time to Chad Burgess, and shall apply to the City doing business with Burgess Repair & Sales. (Ord. No. 1954, Sec. 7).