



# **2012 Sales Tax Survey**



# 2012 Sales Tax Survey

## Executive Summary

In an attempt to obtain accurate information regarding Arkansas Local Sales Tax, the following survey was conducted in early 2012. The purpose of this survey is to paint a clear picture of the significance of this important municipal revenue source for Arkansas city officials, citizens of Arkansas and the Arkansas Municipal League staff.

The survey was mailed to all Arkansas municipalities. Survey respondents were asked a series of questions (see Attachment 1). As requested by the survey, respondents did define the “Other” category. For clarification, a list of responses has been organized into broader category definitions (see Attachment 2) Where respondents did not submit answers to questions, NAS (No Answer Submitted) was used.

Arkansas has 500 municipalities. Two hundred ninety two (292) completed the survey, which translated into a response rate of fifty eight percent (58%). The response rate broken down by classification was:

- Cities of the First Class (population 2,500 or more): 32 percent
- Cities of the Second Class (population 500-2,499): 40 percent
- Incorporated Towns (population 499 or less): 28 percent

Results of this survey are based exclusively on the 292 acceptable responses. We thank all those city officials who provided the information contained in this survey. We hope that the information contained herein will be useful.

For additional copies of the survey, contact the Arkansas Municipal League at 501-374-3484.

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# Cumulative Cities Summary

\* NAS: No Answer Submitted

Local City Sales Tax? Yes/No			Rate of Local City Sales Tax			Local City Sales Tax Used for General Revenue or Earmarked?			Earmarked for What Purpose?			County Wide Sales Tax in Which City Receives Revenue?					
Yes	199	68%	0.25	1	0.3%	General Revenue	97	33%	Law Enforcement	30	7.2%	Yes	246	84%			
No	93	32%	0.50	2	0.6%	Earmarked	49	17%	Streets/Drainage	56	13.4%	No	41	14%			
			0.75	1	0.3%	Both	57	20%	Parks & Recreation	26	6.2%	NAS	5	1.7%			
			1.0	98	34%	NAS	89	30%	Community Center	6	1.4%						
			1.25	2	0.6%				Fire Fighting	34	8.1%						
			1.50	20	7%				Water/Wastewater	29	7%						
			1.75	4	1.3%				City Jail	2	0.4%						
			2.00	50	17.1%				Solid Waste	2	0.4%						
			2.25	2	0.6%				Other	67	16.1%						
			2.50	4	1.3%				NAS	163	39.2%						
			2.75	0	0%												
			3.00	7	2.3%												
			More than 3.00	1	0.3%												
			Other	7	2.3%												
			No City Sales Tax	56	19.1%												
			NAS	37	13%												
County Wide Sales Tax and Not Distribute the Revenue to City?			If County Does Not Distribute Revenue, What is it Spent On?			Rate of County Sales Tax			Earmarked for Specific Purpose or Project?			Earmarked for What Purpose?					
Yes	38	13%	General Fund	9	3%	0.25	1	0.3%	Yes	60	20%	Law Enforcement	16	5%			
No	184	63%	Solid Waste	6	2%	0.50	10	3.4%	No	197	67%	Streets/Drainage	31	9%			
NAS	71	24%	County Jail	12	4%	0.75	0	0%	NAS	37	13%	Parks & Recreation	5	1%			
			Education	0	0%	1.0	115	39%				Community Center	0	0%			
			Hospitals	4	1.3%	1.25	25	9%				Fire Fighting	16	5%			
			Other	7	2.3%	1.50	29	10%				Water/Wastewater	5	1%			
			NAS	261	87.2%	1.75	6	2%				City Jail	2	0.5%			
												2.00	22	8%	Solid Waste	29	8.4%
												2.25	2	0.6%	Other	59	17%
												2.50	4	1.3%	None	3	0.8%
												More than 2.50	10	3.4%	NAS	179	52%
												Other	14	5%			
												None	0	0%			
												NAS	54	18.4%			
Outstanding Bonds that are Financed by Sales Tax Revenue?			Hotel, Motel, Restaurant Tax?			Hotel Tax Rate			Restaurant Tax Rate								
Yes	59	20.2%	Yes	44	15%	1.0	10	3.4%	1.0	14	5%						
No	226	77.3%	No	241	83%	2.0	18	6%	2.0	13	4.4%						
NAS	7	2.3%	NAS	7	2.3%	3.0	13	4.4%	3.0	2	0.6%						
						NAS	249	86%	NAS	261	89.3%						
						Other	2	0.6%	Other	2	0.6%						

# First Class Cities Summary

\* NAS: No Answer Submitted

Local City Sales Tax? Yes/No			Rate of Local City Sales Tax			Local City Sales Tax Used for General Revenue or Earmarked?			Earmarked for What Purpose?			County Wide Sales Tax in Which City Receives Revenue?		
Yes	89	97%	0.25	1	1%	General Revenue	29	32%	Law Enforcement	14	8.2%	Yes	78	85%
No	3	3.2%	0.50	1	1%	Earmarked	26	28%	Streets/Drainage	30	18%	No	13	14.1%
			0.75	1	1%	Both	34	37%	Parks & Recreation	19	11.2%	NAS	1	1%
			1.0	33	36%	NAS	3	3.2%	Community Center	6	4%			
			1.25	2	2.1%				Fire Fighting	17	10%			
			1.50	11	12%				Water/Wastewater	12	7%			
			1.75	3	3.2%				City Jail	2	1%			
			2.00	25	27.1%				Solid Waste	0	0%			
			2.25	2	2.1%				Other	37	22%			
			2.50	2	2.1%				NAS	32	19%			
			2.75	0	0%									
			3.00	4	4.3%									
			More than 3.00	1	1%									
			Other	3	3.2%									
			No City Sales Tax	2	2.1%									
			NAS	1	1%									
County Wide Sales Tax and Not Distribute the Revenue to City?			If County Does Not Distribute Revenue, What is it Spent On?			Rate of County Sales Tax			Earmarked for Specific Purpose or Project?			Earmarked for What Purpose?		
Yes	21	23%	General Fund	5	5.2%	0.25	1	1%	Yes	18	19.3%	Law Enforcement	6	6%
No	54	58%	Solid Waste	3	3.1%	0.50	4	4.3%	No	59	63.4%	Streets/Drainage	6	6%
NAS	18	19%	County Jail	5	5.2%	0.75	0	0%	NAS	16	17.2%	Parks & Recreation	1	0.9%
			Education	0	0%	1.0	40	43.4%				Community Center	0	0%
			Hospitals	4	4%	1.25	7	8%				Fire Fighting	7	6.4%
			Other	4	4%	1.50	13	14.1%				Water/Wastewater	1	0.9%
			NAS	74	78%	1.75	3	3.2%				City Jail	1	0.9%
						2.00	6	7%				Solid Waste	4	4%
						2.25	0	0%				Other	19	18%
						2.50	1	1%				None	2	2%
						More than 2.50	3	3.2%				NAS	61	56%
						Other	3	3.2%						
						NAS	11	12.0%						
Outstanding Bonds that are Financed by Sales Tax Revenue?			Hotel, Motel, Restaurant Tax?			Hotel Tax Rate			Restaurant Tax Rate					
Yes	39	42.3%	Yes	38	41%	1.0	9	10%	1.0	12	13%			
No	52	57%	No	53	58%	2.0	17	18.4%	2.0	13	14.1%			
NAS	1	1%	NAS	1	1%	3.0	11	12%	3.0	2	2.1%			
						NAS	54	59%	NAS	64	70%			
						Other	1	1%	Other	1	1%			

# Second Class Cities Summary

\* NAS: No Answer Submitted

Local City Sales Tax? Yes/No			Rate of Local City Sales Tax			Local City Sales Tax Used for General Revenue or Earmarked?			Earmarked for What Purpose?			County Wide Sales Tax in Which City Receives Revenue?		
Yes	86	73%	0.25	0	0%	General Revenue	47	40%	Law Enforcement	13	8.1%	Yes	101	86%
No	32	27%	0.50	1	0.8%	Earmarked	20	17%	Streets/Drainage	19	12%	No	17	14.4%
			0.75	0	0%	Both	19	16.1%	Parks & Recreation	7	4%	NAS	0	0%
			1.0	50	42%	NAS	32	27.1%	Community Center	0	0%			
			1.25	0	0%				Fire Fighting	16	10%			
			1.50	8	7%				Water/Wastewater	12	8%			
			1.75	0	0%				City Jail	0	0%			
			2.00	20	17%				Solid Waste	2	1.2%			
			2.25	0	0%				Other	27	17%			
			2.50	2	2%				NAS	64	40%			
			2.75	0	0%									
			3.00	2	2%									
			More than 3.00	0	0%									
			Other	3	3%									
			No City Sales Tax	21	18%									
			NAS	11	9%									
County Wide Sales Tax and Not Distribute the Revenue to City?			If County Does Not Distribute Revenue, What is it Spent On?			Rate of County Sales Tax			Earmarked for Specific Purpose or Project?			Earmarked for What Purpose?		
Yes	13	11%	General Fund	4	3%	0.25	0	0%	Yes	25	21.1%	Law Enforcement	4	3%
No	72	61%	Solid Waste	3	2.4%	0.50	3	3%	No	85	72%	Streets/Drainage	10	7.4%
NAS	33	28%	County Jail	5	4%	0.75	0	0%	NAS	8	7%	Parks & Recreation	2	1.4%
			Education	0	0%	1.0	52	44%				Community Center	0	0%
			Hospitals	0	0%	1.25	10	8.4%				Fire Fighting	6	4.4%
			Other	2	2%	1.50	5	4%				Water/Wastewater	3	2.2%
			NAS	107	89%	1.75	2	2%				City Jail	0	0%
						2.00	9	8%				Solid Waste	16	12%
						2.25	1	0.8%				Other	20	15%
						2.50	1	0.8%				None	1	0.7%
						More than 2.50	5	4.2%				NAS	73	54%
						Other	8	7%						
						NAS	22	19%						
Outstanding Bonds that are Financed by Sales Tax Revenue?			Hotel, Motel, Restaurant Tax?			Hotel Tax Rate			Restaurant Tax Rate					
Yes	16	14%	Yes	6	5%	1.0	1	0.8%	1.0	2	2%			
No	99	84%	No	110	93.2%	2.0	1	0.8%	2.0	0	0%			
NAS	3	2%	NAS	2	2%	3.0	2	2%	3.0	0	0%			
						NAS	113	96%	NAS	115	97.4%			
						Other	1	0.8%	Other	1	0.8%			

# Incorporated Towns Summary

\* NAS: No Answer Submitted

Local City Sales Tax? Yes/No			Rate of Local City Sales Tax			Local City Sales Tax Used for General Revenue or Earmarked?			Earmarked for What Purpose?			County Wide Sales Tax in Which City Receives Revenue?					
Yes	24	29%	0.25	0	0%	General Revenue	21	26%	Law Enforcement	3	3.4%	Yes	67	82%			
No	58	71%	0.50	0	0%	Earmarked	3	4%	Streets/Drainage	7	8.1%	No	11	13.4%			
			0.75	0	0%	Both	4	5%	Parks & Recreation	0	0%	NAS	4	5%			
			1.0	15	18.2%	NAS	54	65%	Community Center	0	0%						
			1.25	0	0%				Fire Fighting	1	1%						
			1.50	1	1.2%				Water/Wastewater	5	6%						
			1.75	1	1.2%				City Jail	0	0%						
			2.00	5	6%				Solid Waste	0	0%						
			2.25	0	0%				Other	3	3.4%						
			2.50	0	0%				NAS	67	78%						
			2.75	0	0%												
			3.00	1	1.2%												
			More than 3.00	0	0%												
			Other	1	1.2%												
			No City Sales Tax	33	40.2%												
			NAS	25	30.4%												
County Wide Sales Tax and Not Distribute the Revenue to City?			If County Does Not Distribute Revenue, What is it Spent On?									Rate of County Sales Tax			Earmarked for Specific Purpose or Project?		
Yes	4	5%	General Fund	0	0%	0.25	0	0%				Yes	17	21%	Law Enforcement	6	6%
No	58	71%	Solid Waste	0	0%	0.50	3	4%				No	53	64%	Streets/Drainage	15	15%
NAS	20	24.3%	County Jail	2	2.4%	0.75	0	0%				NAS	12	15%	Parks & Recreation	2	2%
			Education	0	0%	1.0	23	28%							Community Center	0	0%
			Hospitals	0	0%	1.25	8	10%							Fire Fighting	3	3%
			Other	1	1.2%	1.50	11	13%							Water/Wastewater	1	0.9%
			NAS	80	96.3%	1.75	1	1%	City Jail	1	0.9%						
			2.00	7	9%	Solid Waste	9	9%									
			2.25	1	1%	Other	20	20%									
			2.50	2	2%	None	0	0%									
			More than 2.50	2	2%	NAS	45	43%									
			Other	3	4%												
			NAS	21	26%												
			Outstanding Bonds that are Financed by Sales Tax Revenue?						Hotel, Motel, Restaurant Tax?						Hotel Tax Rate		
Yes	4	5%	Yes	0	0%				1.0	0	0%	1.0	0	0%			
No	75	91.4%	No	78	95%				2.0	0	0%	2.0	0	0%			
NAS	3	4%	NAS	4	5%				3.0	0	0%	3.0	0	0%			
									NAS	82	99.2%	NAS	82	99.2%			
									Other	1	0.8%	Other	1	0.8%			



# **First Class Cities' Responses**

City	Pop.	Local city sales tax? (Y/N)	Rate of local city sales tax (cents)	Local city sales tax used for general revenue or earmarked?	Earmarked for what purpose?	City receives revenue from county sales tax? (Y/N)	County receives revenue from sales tax and not distribute it to the city? (Y/N)	If yes, then what does the county spend the sales tax revenue on?	Rate of county sales tax (cents)	County sales tax earmarked for specific purpose or project? (Y/N)	If yes, what is the purpose or project the sales tax is earmarked for?	Outstanding bonds financed by city sales tax revenue? (Y/N)	City has hotel, motel, restaurant tax? (Y/N)	If yes, rate of hotel tax	If yes, rate of restaurant tax	Comments
Alma	5,419	Yes	2.00	Earmarked		Yes	No		1.0	No		Yes	Yes	1.0	1.0	
Arkadelphia	10,714	Yes	1.0	General Revenue		No	Yes	County General Fund	1.50	No		No	No			
Ashdown	4,723	Yes	2.00	General Revenue & Earmarked	Law Enforcement, Fire Fighting	Yes	No		1.25	No		Yes	No			
Bald Knob	2,897	Yes	1.50	Earmarked	Streets & Construction of Sports Complex	Yes	Yes	County Jail	1.50	No		Yes	No			
Barling	4,649	Yes	1.0	Earmarked	Fire Fighting	Yes	No		1.0	No		No	No			
Beebe	7,315	Yes	1.0	General Revenue		Yes	No		Other	No		No	No			
Bella Vista	26,461	Yes	1.0	General Revenue & Earmarked	Public Safety	Yes			1.0	No		No	No			
Benton	30,681	Yes	1.50	General Revenue & Earmarked	Streets/Drainage, Parks & Rec.	No	No					No	Yes	1.5	1.5	
Bentonville	35,301	Yes	2.00	General Revenue & Earmarked	Debt of capital projects	Yes				No		Yes	Yes	2.0	1.0	
Berryville	5,356	Yes	2.00	General Revenue & Earmarked	Law Enforcement, Streets/Drainage, Comm. Ctr., Fire Fighting, Water/Wastewater	No	Yes	County Jail	0.50			Yes	No			
Bono	2,131	Yes	1.0	Earmarked	Streets/Drainage, Sidewalks	Yes	No		1.0	No		No	No			
Booneville	3,990	Yes	2.00	Earmarked	Law Enforcement, Streets/Drainage, Parks & Rec., Fire Fighting, Other	Yes	No		1.0	No		Yes	No			
Bradford	759	No				Yes			1.0			No	No			

City	Pop.	Local city sales tax? (Y/N)	Rate of local city sales tax (cents)	Local city sales tax used for general revenue or earmarked?	Earmarked for what purpose?	City receives revenue from county sales tax? (Y/N)	County receives revenue from sales tax and not distribute it to the city? (Y/N)	If yes, then what does the county spend the sales tax revenue on?	Rate of county sales tax (cents)	County sales tax earmarked for specific purpose or project? (Y/N)	If yes, what is the purpose or project the sales tax is earmarked for?	Outstanding bonds financed by city sales tax revenue? (Y/N)	City has hotel, motel, restaurant tax? (Y/N)	If yes, rate of hotel tax	If yes, rate of restaurant tax	Comments
Brinkley	3,188	Yes	2.00	General Revenue & Earmarked	Industrial Dev., Bond Issue pmt.	No						Yes	Yes	2.0	2.0	
Camden	12,183	Yes	1.75	General Revenue		No				No		Yes	Yes	3.0	1.0	
Carlisle	2,214	Yes	2.125	General Revenue & Earmarked	Streets/ Drainage, Bonds	Yes	No		1.0	No		Yes	No			
Cherokee Village	4,671	Yes	Other	General Revenue		Yes			Other	No		No	No			
Clarendon	1,664	Yes	3.00	General Revenue & Earmarked	Law Enforcement, Street/Drainage, Parks & Rec., Fire Fighting, Animal Control	No						No	No			
Clarksville	9,178	Yes	2.00	Earmarked	Streets, Econ. Dev., Comm. Proj., Police Dept., Fire Station, Aquatic Ctr., Maint.	Yes	No		1.0	No	General Fund	Yes	Yes	1.0	1.0	
Conway	58,908	Yes	1.75	General Revenue			No		0.5			Yes	Yes	2.0	2.0	
Corning	3,377	Yes	1.75	General Revenue		No						No	No			
Dardanelle	4,745	Yes	2.00	General Revenue & Earmarked	Water	Yes	No		1.0	No	General Fund	Yes	No			
De Queen	6,594	Yes	1.0	General Revenue		Yes	No	Solid Waste	1.50	No		No	No			
DeWitt	3,292	Yes	3.50	General Revenue & Earmarked	Streets/ Drainage, Hospital	No				No		No	No			
Dumas	4,706	Yes	2.50	Earmarked		Yes	No		1.50	No		No	Yes	2.0	1.0	
Earle	2,414	Yes	2.00	General Revenue	General	Yes				No	General	No	No			
El Dorado	18,884	Yes	1.25	General Revenue & Earmarked	Capital Improvements	Yes			2.00	Yes	Solid Waste Pick-up/ Disposal	No	Yes	3.0		

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Elkins	2,648	Yes	2.00	General Revenue & Earmarked	Water/Wastewater	Yes	No		1.25	Yes	Law Enforcement, Fire Fighting	Yes	No			
England	2,825	Yes	3.00	General Revenue & Earmarked	Parks & Rec., Fire Fighting, Fitness Center	Yes	No		1.0	No		Yes	No			
Eureka Springs	2,073	Yes	2.25	General Revenue & Earmarked	Law Enforcement, Streets/Drainage, Parks & Rec., Fire Fighting, Outstanding Bonds	No		County Jail				Yes	Yes	2.0	2.0	
Farmington	5,974	Yes	3.00	General Revenue & Earmarked	Parks/ Recreation, Water/Wastewater	Yes	No		1.0	No		Yes	No			
Fayetteville	73,580	Yes	2.00	General Revenue & Earmarked	Revenue Bond, Jails, Streets, Water & Sewer	Yes	Yes		1.25	No		Yes	Yes	2.0	2.0	
Fordyce	4,300	Yes	1.50	General Revenue & Earmarked	Community Center	Yes	No		2.00	Yes	Hospital	No	No			
Forrest City	15,371	Yes	1.0	General Revenue		Yes	No		2.00	Yes	Solid Waste Pick-up/ Disposal, County Jail	No	Yes	2.0	1.0	
Fort Smith	86,209	Yes	2.00	Earmarked	Streets/ Drainage, Parks/ Rec., Fire Fighting, Water/ Wastewater	Yes	No		1.0	Yes	Law Enforcement, Parks & Rec., Fire Fighting, Senior Citizen Services, Library, Downtown	Yes	Yes	3.0		Also have a county-wide sales tax of 0.25% for Univ. of Arkansas, Ft. Smith
Gentry	3,158	Yes	1.25	General Revenue & Earmarked	Streets/ Drainage, Library	Yes	No		1.0	No		No	No			

City	Pop.	Local city sales tax? (Y/N)	Rate of local city sales tax (cents)	Local city sales tax used for general revenue or earmarked?	Earmarked for what purpose?	City receives revenue from county sales tax? (Y/N)	County receives revenue from sales tax and not distribute it to the city? (Y/N)	If yes, then what does the county spend the sales tax revenue on?	Rate of county sales tax (cents)	County sales tax earmarked for specific purpose or project? (Y/N)	If yes, what is the purpose or project the sales tax is earmarked for?	Outstanding bonds financed by city sales tax revenue? (Y/N)	City has hotel, motel, restaurant tax? (Y/N)	If yes, rate of hotel tax	If yes, rate of restaurant tax	Comments
<b>Gosnell</b>	3,548	Yes	1.50	General Revenue		Yes	No		2.00	No	General Revenue	No	No			
<b>Hamburg</b>	2,857	Yes	1.0	Earmarked		Yes	Yes		1.50	No		No	No			
<b>Harrisburg</b>	2,288	Yes	1.0	Earmarked	Streets/Drainage, Parks & Rec., Economic Dev.	Yes	No		1.25	No	General	No	No			
<b>Harrison</b>	12,943	Yes	0.25	General Revenue		Yes	No		1.0	No	Not Earmarked	No	Yes	3.0	1.0	
<b>Heber Springs</b>	7,165	Yes	1.0	Earmarked	Parks & Rec.	No						Yes	Yes	2.0		
<b>Hot Springs</b>	35,193	Yes	1.50	General Revenue & Earmarked	Law Enforcement, Fire Fighting	Yes	Yes	County General Fund	1.50	Yes	County Jail	No	Yes	3.0	3.0	
<b>Hoxie</b>	2,780	Yes	1.0	General Revenue	Streets/Drainage	Yes			1.50	No		No	No			
<b>Jacksonville</b>	28,364	Yes	2.00	General Revenue		Yes	No		1.0	No		Yes	Yes	2.0	2.0	
<b>Jonesboro</b>	67,263	Yes	1.50	General Revenue & Earmarked	Capital Improvement, Public Safety, General	Yes	No		1.0	No	General Fund	No	Yes	3.0		
<b>Lake City</b>	2,082	Yes	1.0	Earmarked	Streets/Drainage, Water/Wastewater	Yes	No		1.0	No		No				
<b>Lake Village</b>	2,575	Yes	2.00	General Revenue	Law Enforcement, Parks/Recreation, Other	Yes	Yes	Hospitals, Street Fund	3.00	Yes	Streets/Drainage	No	No			
<b>Leachville</b>	1,993	No	No local city sales tax			Yes	No		2.00	Yes	Streets/Drainage, Fire Fighting, General Fund	No	No			
<b>Lincoln</b>	2,249	Yes	2.00	Earmarked	Library, Parks & Rec.	Yes	No		1.0	Yes	Law Enforcement, Streets/Drainage, Library, General Fund	Yes	No			

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<b>Little Rock</b>	193,524	Yes	1.50	General Revenue & Earmarked	Law Enforcement, Streets/ Drainage, Parks/Rec., Comm. Ctr., Fire Fighting	Yes	No		1.0	No	General Services	Yes	Yes	2.0	2.0	
<b>Lonoke</b>	4,245	Yes	2.00	Earmarked	Law Enforcement, Streets/ Drainage, Parks/Rec., Comm. Ctr., Fire Fighting, Other	Yes	No		1.0	Yes	Law Enforcement, Streets/ Drainage, Fire Fighting, Water/ Wastewater, Other	Yes	Yes	2.0	2.0	
<b>Lowell</b>	7,327	Yes	2.00	Earmarked	Streets/ Drainage, General	Yes	No		1.0	No		No	No			
<b>Magnolia</b>	11,577	Yes	0.75	General Revenue & Earmarked	Economic Development	Yes	Yes	Solid Waste/ Landfill	1.50	No		No	Yes	3.0		
<b>Malvern</b>	10,318	Yes	1.0	General Revenue		Yes			1.50	No		No	Yes	1.0	1.0	
<b>Marianna</b>	4,115	Yes	2.00	General Revenue & Earmarked	General	Yes	No		1.0	No		Yes	Yes	1.0	1.0	
<b>Marion</b>	12,345	Yes	2.00	General Revenue & Earmarked	Bonded Debt	Yes	No		1.75	No		Yes	Yes	1.0	1.0	Hotel & Restaurant Tax are 1 cent total
<b>Marked Tree</b>	2,566	Yes	2.00	Earmarked	Streets/ Drainage, Parks/Rec., Water & Wastewater, Ind. Fund	Yes	No		1.25	No		Yes	No			
<b>Maumelle</b>	17,163	Yes	1.0	Earmarked	Public Safety	Yes	No		1.0	No		No	No			
<b>McCrory</b>	1,729	Yes	1.0	General Revenue		Yes	No		1.0	No		No	No			
<b>McGehee</b>	4,219	Yes	3.00	General Revenue & Earmarked	City Jail	Yes	No		1.50	Yes	None	Yes	No			

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Monticello	9,467	Yes	1.0	Earmarked	Economic Development, Youth Activities	Yes	Yes	County General Fund	2.50	Yes	Law Enforcement, Fire Fighting	No	Yes	3.0		
Morrilton	6,767	Yes	1.0	General Revenue		Yes	Yes	Hospitals, Rural Fire, College	1.75	No	General	No	No			
Mountain Home	12,448	Yes	1.0	General Revenue & Earmarked	Streets/ Drainage, Water/Wastewater	Yes	No		1.0	No	General	No	No			
Nashville	4,627	Yes	1.0	General Revenue		Yes			2.75	No		Yes	No			
Newport	7,879	Yes	1.0	General Revenue		Yes	No		1.0	No		No	No			
North Little Rock	62,304	Yes	1.0	General Revenue	Equipment & Streets	Yes	No		1.0	No		No	Yes	3.0	3.0	
Ozark	3,684	Yes	1.0	General Revenue		Yes	Yes	County General Fund	0.50			Yes	Yes	1.0	1.0	
Parkin	1,105	No	No local city sales tax			Yes	Yes	Hospitals	1.0			No	No			
Paris	3,532	Yes	0.50	Earmarked		Yes	No		1.0	No	General Fund	No	No			
Pea Ridge	4,794	Yes	1.0	Earmarked	Law Enforcement, Streets/Drainage, Parks & Rec., Fire Fighting, Library	Yes	No		1.0	No		Yes	No			
Piggott	3,849	Yes	2.00	General Revenue & Earmarked	Law Enforcement, Streets/Drainage, Parks & Rec., Comm. Ctr., Fire Fighting	No	Yes	Roads	0.50			No	No			

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<b>Pine Bluff</b>	49,083	Yes	1.625	General Revenue & Earmarked	Law Enforcement, Streets/Drainage, Parks & Rec., Comm. Ctr., Fire Fighting	Yes	Yes	Economic Dev.	1.625	No		Yes	Yes	1.0	2.0	
<b>Pocahontas</b>	6,608	Yes	1.00	General Revenue	Hospital pmt. & Support, Street Dept.	Yes	Yes		1.25			Yes	Yes	2.0	2.0	
<b>Pottsville</b>	2,838	Yes	1.50	Earmarked	Fire Fighting, Water/Wastewater	Yes	No		1.0	Yes	Streets/Drainage	Yes	No			We have a private club tax.
<b>Prairie Grove</b>	4,380	Yes	2.25	Earmarked	Streets/Drainage, Water/Wastewater	Yes	Yes & No	County Jail	1.0	Yes & No	Law Enforcement, Streets/Drainage, Fire Fighting	Yes	No			
<b>Prescott</b>	3,296	Yes	1.0	Earmarked		No	Yes	Solid Waste/Landfill	1.0		Solid Waste Pick-up/Disposal	No	No			
<b>Rogers</b>	55,964	Yes	2.00	General Revenue & Earmarked	Law Enforcement, Streets/Drainage, Parks & Rec., Fire Fighting	Yes	No		1.0	No		Yes	Yes	2.0	2.0	
<b>Russellville</b>	27,920	Yes	1.50	General Revenue & Earmarked	Streets/Drainage, Economic Development	Yes	Yes		1.0	No		No	Yes	3.0	0.0	
<b>Searcy</b>	22,858	Yes	1.50	General Revenue & Earmarked	State Hwy. Project, General Revenue	Yes	No		1.50	No	General Fund	No	No			
<b>Sherwood</b>	29,523	Yes	1.0	General Revenue		Yes	No		1.0	No		No	Yes	2.0	2.0	



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Siloam Springs	15,039	Yes	2.00	General Revenue & Earmarked	Streets/ Drainage, Water/ Wastewater, Electric	Yes	No		1.0	Yes	Other	Yes	Yes	2.0		
Springdale	69,797	Yes	2.00	General Revenue & Earmarked	General Fund	Yes	No		1.0 Benton 1.25 Wash- ington	No		Yes	Yes	2.0		50% sales tax goes to outstanding bonds, & 25% earmarked for capital improvement projects.
Stuttgart	9,326	Yes	2.00	General Revenue & Earmarked	General Fund	No	Yes	County General Fund, County Jail	1.0			Yes	Yes	1.0		
Texarkana	29,919	Yes	2.50	General Revenue		Yes	No		1.50	No		No	Yes	3.0	2.0	
Trumann	7,243	Yes	1.0	General Revenue		Yes	Yes		0.25			Yes	No			Don't know what county tax is used for.
Van Buren	22,791	Yes	1.0	General Revenue		Yes	No		1.0	Yes	Capital Improvements, Fire & Police	No	Yes	1.0	1.0	
Waldron	3,618	Yes	1.0	General Revenue		Yes			2.625	Yes	Solid Waste Pick-up/ Disposal	No	No			
Walnut Ridge	4,890	Yes	1.0	General Revenue		Yes	No		1.50	No			No			
Ward	4,067	Yes	1.0	Earmarked	Law Enforcement, Fire Fighting	Yes	No		1.0	No		No	No			
Warren	6,003	Yes	1.0	General Revenue		Yes				No		No	No			
West Memphis	26,245	Yes	1.50	Earmarked	General Revenue, Airport Operation	Yes	No		1.75	Yes	General Revenue, Jail Operation	No	Yes	2.0	2.0	
Wynne	8,367	Yes	1.0	Earmarked	Streets/Drainage, Parks & Rec., Economic Dev.	Yes	Yes	Hospitals	2.00	No		No	No			

# **Second Class Cities' Responses**

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<b>Amity</b>	723	Yes	1.50	General Revenue		No	Yes	County General Fund	1.0			No	No			
<b>Bay</b>	1,801	Yes	1.0	General Revenue & Earmarked	Streets/ Drainage, Water/Wastewater	Yes	No		1.0	No		No	No			
<b>Belleville</b>	441	Yes	1.0	General Revenue	General	Yes	No		1.0	No	General	No	No			
<b>Bethel Heights</b>	2,372	Yes	Other	General Revenue	Water/Wastewater	Yes	No		Other	No		Yes	No			
<b>Bisco</b>	363	No	No local city sales tax			Yes	No		1.0	No	Streets/Drainage, Fire Fighting, Water/Wastewater	Yes	No			
<b>Black Rock</b>	662	Yes	1.0	General Revenue		Yes			Other	No		No	No			
<b>Blevins</b>	315	Yes	1.50	General Revenue	Water/Wastewater	No			1.0	Yes	Solid Waste Pick-up/ Disposal	No	No			
<b>Bonanza</b>	575	Yes	1.0	General Revenue	General Fund	Yes	No		1.25	No	General Fund	No	Yes		1.0	
<b>Bradley</b>	628	Yes	1.0	General Revenue	Law Enforcement	Yes				Yes	Solid Waste Pick-up/ Disposal	No	No			
<b>Branch</b>	367	Yes	1.0	General Revenue		Yes				No		No	No			
<b>Briarcliff</b>	236	Yes	1.0	General Revenue		Yes	No		1.0	No		No	No			
<b>Brookland</b>	1,642	Yes	1.0	General Revenue	Streets/ Drainage, Sidewalks	Yes	No		1.0	No	Fire Fighting	No	No			
<b>Bull Shoals</b>	1,950	Yes	1.0	General Revenue		Yes	No		1.0	No		No	No			
<b>Caddo Valley</b>	635	Yes	2.00	Earmarked	Fire Fighting, Water/ Wastewater, General Fund	No	Yes	County General Fund, Solid Waste/ Landfill, County Jail	2.00			No	Yes	0.50	0.50	

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<b>Caldwell</b>	555	No	No local city sales tax			Yes	Yes	County General Fund, Other	1.0	Yes	Solid Waste Pick-up/ Disposal	No	No			
<b>Calico Rock</b>	1,545	Yes	2.00	General Revenue & Earmarked	Streets/ Drainage, Water/ Wastewater, General Revenue	No						No	No			
<b>Calion</b>	494	No				Yes	No		1.0	Yes	Solid Waste Pick-up/ Disposal, Capital Improvements	No	No			
<b>Cammack Village</b>	768	No	No local city sales tax			Yes	No		1.0	No		No	No			
<b>Caraway</b>	1,279	Yes	1.0	General Revenue	Law Enforcement, Streets/Drainage, Parks & Rec, Fire Fighting, Water/Wastewater	Yes	No		1.0	No		No	No			
<b>Cave City</b>	1,904	No				Yes	No		1.0	No		No	No			
<b>Caulksville</b>	213	No	No local city sales tax			Yes	No		1.0	Yes	Solid Waste Pick-up/ Disposal	No	No			
<b>Cave Springs</b>	1,729	Yes	1.0	General Revenue		Yes	No		1.0	No		No	No			
<b>Cherry Valley</b>	651	Yes	1.0	General Revenue	Economic Dev.	No				No		No	No			
<b>Chidester</b>	289	Yes	2.00	General Revenue		Yes	Yes	County Jail	1.0	No	Solid Waste Pick-up/ Disposal	No	No			
<b>Colt</b>	378	No	No local city sales tax			Yes			2.00	No		No	No			
<b>Cotter</b>	970	Yes	2.00	General Revenue & Earmarked	Water/ Wastewater, Revenue Bond	Yes	No		1.0	No		Yes	No			
<b>Crawfordsville</b>	479	No	No local city sales tax			Yes	No		9.25	No		No	No			
<b>Cushman</b>	452	No				Yes	No		37.50	No		No	No			

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Danville	2,409	Yes	1.50	General Revenue	Sewer Bond	Yes	No		1.0	No		No				
Decatur	1,699	Yes	1.0	Earmarked	Streets/Drainage, Fire Fighting, General Fund, Contingency	Yes	Yes		1.0	No		No	No			
Des Arc	1,717	Yes	1.0	Earmarked	Other	Yes			1.0	No		No	No			
DeValls Bluff	619	Yes	2.00	Earmarked	Streets/Drainage, Fire Fighting	Yes				No		No	No			
Dierks	1,133	Yes	1.0	General Revenue	General Revenue	Yes	No		2.75	No	General Revenue	Yes	No	1.0		
Dover	1,378	Yes	Other	General Revenue		Yes	No		Other	No		Yes	No			
Dyer	876	Yes	1.0	General Revenue		Yes	No		7.00	No		No	No			
East Camden	931	Yes	Other	General Revenue		Yes	Yes	County Jail	Other	No		No	No			
Elaine	636	No				Yes	No		2.00	No		No	No			
Elm Springs	1,535	Yes	1.0	General Revenue		Yes	No			Yes	Streets/Drainage	No	No			
Emmet	518	No	No local city sales tax	General Revenue	Solid Waste Pick-up/Disposal	Yes	No		1.0	No		No	No			
Garfield	502	Yes	1.0	General Revenue		Yes	No		1.0	No		No	No			
Glenwood	2,228	Yes	1.50	Earmarked		Yes	No		1.0	Yes	Solid Waste Pick-up/Disposal	Yes	No			
Fairfield Bay	2,338	Yes	1.50	General Revenue & Earmarked	Fire Fighting	Yes				No	General Fund	No	Yes	3.0		
Foreman	1,011	Yes	1.0	General Revenue & Earmarked	Economic Development	Yes	Yes	Solid Waste/Landfill	2.25	No		No	No			
Gravette	2,325	Yes	2.00	General Revenue & Earmarked		Yes	No		1.0	No			No			
Greenbrier	4,706	Yes	2.00	General Revenue		No						Yes	No			

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<b>Greenland</b>	1,259	Yes	2.00	General Revenue		Yes	No		1.0	No		No	No			
<b>Greers Ferry</b>	891	No	No local city sales tax			Yes			Other	No		No	Yes	2.0		
<b>Grubbs</b>	386	No				Yes	No		1.50	No		No	No			
<b>Gurdon</b>	2,212	Yes	1.50	General Revenue & Earmarked	Streets/Drainage, Fire Fighting, Water/Wastewater, Animal Control	No	Yes			Yes	General Fund, Economic Dev.	No	No			
<b>Hackett</b>	812	Yes	1.0	Earmarked	Law Enforcement, Parks & Rec., Fire Fighting, Administrative	Yes			1.25	Yes	Law Enforcement, Streets/Drainage, General	No	No			
<b>Hartford</b>	642	Yes	1.0	Earmarked	Streets/Drainage	Yes			1.25	Yes	Law Enforcement, Volunteer Fire Fighting	No	No			
<b>Hartman</b>	519	No				Yes				Yes	Streets/Drainage, Other	No	No			
<b>Haskell</b>	3,990	Yes	1.0	Earmarked	Fire Fighting	No						No	No			
<b>Havana</b>	375	Yes	1.0	General Revenue		Yes	No		1.0	No		No	No			
<b>Hazen</b>	1,468	Yes	3.00	General Revenue & Earmarked	Law Enforcement, Fire Fighting	Yes	No		1.0	No		No	Yes	3.0		
<b>Hermitage</b>	830	Yes	1.0	General Revenue	Law Enforcement, Streets/Drainage	Yes	Yes	County Solid Waste/Landfill	2.00	Yes	Solid Waste Pick-up/Disposal	No	No			We do not get to keep county sales tax, we mail it to Bradley Co. Treasurer.
<b>Highfill</b>	583	Yes	2.00	General Revenue & Earmarked	Water/Wastewater	Yes	No		1.0	No		Yes	No			
<b>Highland</b>	1,045	Yes	1.50	General Revenue & Earmarked		Yes	No		1.0	No		Yes	No			

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Holly Grove	602	Yes	3.00	General Revenue & Earmarked	Law Enforcement	No						No	No			
Horseshoe Bend	2,184	Yes	2.00	General Revenue		No				No		No	No			
Humnoke	284	No	No local city sales tax			Yes	No		1.0	Yes & No	Streets/ Drainage	No	No			
Huntsville	2,346	Yes	1.0	General Revenue		Yes	No	E.M.S.	2.00	No		No	No			
Imboden	677	Yes	1.0	General Revenue		Yes			1.50	No		No				
Johnson	3,354	Yes	2.00	General Revenue		Yes	No		1.25	No		No	No			
Judsonia	2,019	No	No local city sales tax			Yes	No		1.50	No			No			
Kensett	1,648	No	No local city sales tax			Yes	No		1.0	No	General Fund	No	No			
Kibler	961	Yes	1.0	Earmarked	Capital Improvement	Yes	Yes		1.0	No		No	No			
Lakeview (Baxter)	741	Yes	1.0	General Revenue		Yes			1.0	No		No	No			
Lamar	1,605	Yes	1.0	General Revenue	Law Enforcement, Streets/ Drainage, Parks & Rec., Fire Fighting	Yes	No		1.0	No			No			
Leola	501	No				Yes			1.25	No	General Fund	No	No			
Lewisville	1,280	Yes	1.0	Earmarked		Yes	No		2.50	Yes	Solid Waste Pick-up/ Disposal	No	No			
Little Flock	2,585	Yes	1.0	General Revenue	Streets/ Drainage	Yes				No		No	No			
Mansfield	1,139	Yes	2.50	General Revenue & Earmarked	Law Enforcement, Streets/ Drainage, Parks & Rec., Fire Fighting, Water/Wastewater	Yes	No	Scott County Jail	1.25/ Sebastian, 2.50 Scott	No	Law Enforcement, Parks & Rec., Fire Fighting	Yes	No			Mansfield is in two counties, Scott & Sebastian.
Marshall	1,355	Yes	0.50	General Revenue		Yes	No		1.0	No		No	No			

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Marvell	1,186	Yes	2.00	General Revenue	General Fund	Yes	No		2.00	No	General Fund	No	No			
Mayflower	2,234	Yes	2.00	General Revenue & Earmarked	Streets/ Drainage	No	Yes	County General Fund	0.50			No	No			
McRae	682	No	No local city sales tax			Yes				No		No	No			
Mineral Springs	1,208	Yes	1.0	Earmarked	Bond Payment	Yes	No		2.75	No		Yes	No			
Mount Ida	1,076	Yes	1.0	Earmarked	Waterworks & Emergency Fund	Yes			1.0	Yes	Solid Waste Pick-up/ Disposal	No	No			
Mulberry	1,655	Yes	2.00	Earmarked		Yes	No		1.0	Yes	Streets/ Drainage, Water/ Wastewater, General Fund	Yes	No			
Norfolk	511	Yes	1.0	Earmarked	Water/Wastewater	Yes	No		1.0	No	General Fund	No	No			City sales tax was not earmarked for a purpose on the ballot, it was earmarked after it passed by resolution so it could be changed at a later date.
Norphlet	844	No	No local city sales tax			Yes	No		Other	No		No	No			
Ola	1,281	Yes	1.0	General Revenue & Earmarked	Fire Fighting	Yes	No		1.0	No		No	No			
Oppelo	781	Yes	1.0	General Revenue & Earmarked		Yes	No		1.75	Yes	Water/Wastewater	Yes	No			
Palestine	681	Yes	1.0	General Revenue	Solid Waste Pick-up/ Disposal, General	Yes	No		1.0	Yes	Solid Waste Pick-up/ Disposal	No	Yes		1.0	
Pangburn	601	No	No local city sales tax			Yes	No		1.50	No		No	No			
Patterson	452	Yes	1.0	General Revenue	Other	Yes	No			No	Other	No	No			
Plainview	608	Yes	1.0	Earmarked	Law Enforcement, Streets/ Drainage	Yes	No		1.0	No		No	No			



City	Pop.	Local city sales tax? (Y/N)	Rate of local city sales tax (cents)	Local city sales tax used for general revenue or earmarked?	Earmarked for what purpose?	City receives revenue from county sales tax? (Y/N)	County receives revenue from sales tax and not distribute it to the city? (Y/N)	If yes, then what does the county spend the sales tax revenue on?	Rate of county sales tax (cents)	County sales tax earmarked for specific purpose or project? (Y/N)	If yes, what is the purpose or project the sales tax is earmarked for?	Outstanding bonds financed by city sales tax revenue? (Y/N)	City has hotel, motel, restaurant tax? (Y/N)	If yes, rate of hotel tax	If yes, rate of restaurant tax	Comments
<b>Plumerville</b>	826	Yes	2.00	Earmarked	Law Enforcement, Fire Fighting	Yes	No		1.75	Yes	Streets/Drainage, Fire Fighting	No	No			
<b>Portland</b>	430	No	No local city sales tax			No						No	No			
<b>Quitman</b>	762	Yes	1.50	Earmarked	Parks & Rec., Wastewater	Yes	No		1.625	No	General	No	No			
<b>Rector</b>	1,977	Yes	2.00	General Revenue & Earmarked	Streets/Drainage	No						No	No			
<b>Redfield</b>	1,297	Yes	1.0	General Revenue	Law Enforcement, Streets/Drainage, Parks & Rec, Fire Fighting	Yes	No		1.625	No	Law Enforcement, Streets/Drainage, Parks & Rec, Fire Fighting	Yes	No			
<b>Reyno</b>	456	No				Yes			0.50	No		No	No			
<b>Rison</b>	1,344	Yes	1.0	General Revenue		No				No		No	No			
<b>Rockport</b>	755	Yes	2.00	General Revenue & Earmarked		Yes	No		1.0	Yes	Solid Waste Pick-up/Disposal	No	No			
<b>Salesville</b>	450	Yes	1.0	General Revenue	General Fund	Yes	No		1.0	No	Streets/Drainage, General Fund	No	No			
<b>Smackover</b>	1,865	No	No local city sales tax			Yes	No		2.00	Yes	Solid Waste Pick-up/Disposal, Capital Improvements	No	No			
<b>Star City</b>	2,274	Yes	2.00	General Revenue	General Fund	Yes	No		1.0	Yes	Streets/Drainage, General Fund	No	No			
<b>Stephens</b>	891	Yes	1.0	Earmarked	Streets/Drainage, Parks & Rec., Fire Fighting, Walking Bridge	Yes	No		1.0	Yes	Solid Waste Pick-up/Disposal	Yes	No			
<b>Strong</b>	558	No				Yes			2.00	Yes	Solid Waste Pick-up/Disposal	No	No			
<b>Subiaco</b>	572	No	No local city sales tax			Yes	Yes		1.0	No	No					Don't have sales tax in this small town.

City	Pop.	Local city sales tax? (Y/N)	Rate of local city sales tax (cents)	Local city sales tax used for general revenue or earmarked?	Earmarked for what purpose?	City receives revenue from county sales tax? (Y/N)	County receives revenue from sales tax and not distribute it to the city? (Y/N)	If yes, then what does the county spend the sales tax revenue on?	Rate of county sales tax (cents)	County sales tax earmarked for specific purpose or project? (Y/N)	If yes, what is the purpose or project the sales tax is earmarked for?	Outstanding bonds financed by city sales tax revenue? (Y/N)	City has hotel, motel, restaurant tax? (Y/N)	If yes, rate of hotel tax	If yes, rate of restaurant tax	Comments
Summit	604	Yes	1.0	Earmarked	Streets, Animal Control	Yes			1.0	No		No	No			
Sulphur Springs	511	Yes	1.0	General Revenue		Yes	No		1.0	No		No	No			
Taylor	566	Yes	2.00	General Revenue & Earmarked	Law Enforcement, General	Yes	No		1.50	No	General	No	No			
Tontitown	2,460	Yes	2.00	General Revenue		Yes	No		1.25	No		No	No			
Tyronza	762	Yes	1.0	General Revenue		Yes	Yes	County Jail	1.25	No	Operation & Maint.	No	No			
Vilonia	3,815	Yes	2.50	General Revenue & Earmarked	Streets/Drainage, Parks & Rec., Fire Fighting, City Hall Bldg.	No				No		Yes	No			1/2 cent sales tax for new city hall will stop after paid off.
Waldo	1,372	No				Yes				No		No	No			
Washington	180	Yes	1.0	General Revenue	Capital Improvement	No	No		1.0	Yes	Solid Waste Pick-up/Disposal	No	No			
Watson	211	No				No				No		No	No			
Weiner	716	Yes	1.0	General Revenue		Yes	No		1.25	No		No	No			
Wickes	754	Yes	1.0	General Revenue	Law Enforcement	Yes	No		1.0	No	Streets/Drainage	No	No			
Wilson	903	No	No local city sales tax			Yes	No		2.00	No		No	No			
Winslow	391	No	No local city sales tax			Yes	No		1.25	No		No	No			
Wooster	860	No	No local city sales tax			Yes	No		0.50	No		No	No			Revenue recv. from county sales tax is put into the General Fund.
Wrightsville	2,114	No	No local city sales tax			Yes	No		1.0	No	Not earmarked for specific use	No	No			
Yellville	1,204	Yes	1.0	Earmarked	Streets/Drainage	Yes	No		1.0	No		No	No			

# **Incorporated Towns' Responses**

City	Pop.	Local city sales tax? (Y/N)	Rate of local city sales tax (cents)	Local city sales tax used for general revenue or earmarked?	Earmarked for what purpose?	City receives revenue from county sales tax? (Y/N)	County receives revenue from sales tax and not distribute it to the city? (Y/N)	If yes, then what does the county spend the sales tax revenue on?	Rate of county sales tax (cents)	County sales tax earmarked for specific purpose or project? (Y/N)	If yes, what is the purpose or project the sales tax is earmarked for?	Outstanding bonds financed by city sales tax revenue? (Y/N)	City has hotel, motel, restaurant tax? (Y/N)	If yes, rate of hotel tax	If yes, rate of restaurant tax	Comments
<b>Alpena</b>	392	Yes	1.0	Earmarked		Yes	No		1.0	No		No	No			
<b>Avoca</b>	488	Yes	1.0	Earmarked	Streets/ Drainage	Yes	No	1.0	Yes	General Fund	No	No				
<b>Bassett</b>	173	No				No						No	No			All we receive from the co. is real & personal percent of collection.
<b>Beaver</b>	100	No	No local city sales tax			Yes	No		0.005	No		No	No			
<b>Bellefonte</b>	454	No	No local city sales tax			Yes	No		1.25	No		No	No			
<b>Bergman</b>	439	No				Yes				No		No	No			
<b>Bluff City</b>	124	No	No local city sales tax			Yes	No		1.0	Yes	Solid Waste Pick-up/ Disposal	No	No			
<b>Big Flat</b>	105	No	No local city sales tax	General Revenue	Streets/ Drainage	Yes	No		3.25	No	Streets/ Drainage, General Fund	No	No			
<b>Bodcaw</b>	138	No	No local city sales tax			Yes	No		1.0	Yes	Solid Waste Pick-up/ Disposal	No	No			
<b>Burdette</b>	191	No	No local city sales tax	General Revenue		Yes	No		2.00	No		No	No			
<b>Casa</b>	171	No	No local city sales tax			No	Yes					No	No			
<b>Chester</b>	159	No	No local city sales tax			Yes	No		1.0	No	Law Enforcement, Streets/Drainage, Parks & Rec., General	No	No			No town tax, just 1 cent county tax to help obtain grants for our park, etc.
<b>Concord</b>	244	No				No						No	No			
<b>Cove</b>	382	Yes	2.00	General Revenue & Earmarked	70% of 1% for Wastewater	Yes			2.00	No		Yes	No			

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<b>Delight</b>	279	Yes	1.0	General Revenue		Yes	No		2.375	No		No	No			
<b>Dell</b>	223	No	No local city sales tax			Yes	No		1.0	No		No	No			
<b>Denning</b>	314	No				Yes				No		No	No			
<b>Donaldson</b>	301	No				Yes				Yes	Solid Waste Pick-up/ Disposal					
<b>Emerson</b>	368	No	No local city sales tax			Yes	No		1.50	No		No	No			
<b>Enola</b>	338	No	No local city sales tax			No				No		No	No			
<b>Etowah</b>	351	Yes	1.0	General Revenue		Yes	No		1.0	No	Law Enforcement, Streets/Drainage, Parks & Rec., Fire Fighting	No	No			
<b>Felsenthal</b>	150	No														
<b>Franklin</b>	198	Yes	1.0	General Revenue	Streets/Drainage, Fire Fighting, Water/Wastewater	No	No			No		No	No			
<b>Garner</b>	284	No	No local city sales tax			Yes	No		1.50			No	No			
<b>Gateway</b>	405	No	No local city sales tax			Yes				No		No	No			
<b>Georgetown</b>	124	No				Yes	No		1.0	No		No	No			
<b>Gilbert</b>	28	Yes	1.0	General Revenue		Yes			1.0	Yes	Solid Waste Pick-up/ Disposal	No	No			
<b>Grannis</b>	554	No	No local city sales tax			Yes	No		2.00	No		No	No			
<b>Griffithville</b>	225	No				Yes			1.50	No	Street & General Fund	No	No			
<b>Harrell</b>	254	No	No local city sales tax			Yes	No		1.50	Yes	Solid Waste Pick-up/ Disposal	No	No			

City	Pop.	Local city sales tax? (Y/N)	Rate of local city sales tax (cents)	Local city sales tax used for general revenue or earmarked?	Earmarked for what purpose?	City receives revenue from county sales tax? (Y/N)	County receives revenue from sales tax and not distribute it to the city? (Y/N)	If yes, then what does the county spend the sales tax revenue on?	Rate of county sales tax (cents)	County sales tax earmarked for specific purpose or project? (Y/N)	If yes, what is the purpose or project the sales tax is earmarked for?	Outstanding bonds financed by city sales tax revenue? (Y/N)	City has hotel, motel, restaurant tax? (Y/N)	If yes, rate of hotel tax	If yes, rate of restaurant tax	Comments
<b>Hector</b>	450	No	No local city sales tax				No		1.0		Streets/ Drainage	No	No			
<b>Horseshoe Lake</b>	292	No	No local city sales tax			Yes	No		1.0	No		No	No			
<b>Houston</b>	173	Yes	Other	General Revenue		No	No			No		No	No			
<b>Jerome</b>	39	No	No local city sales tax			Yes	No		2.50	No	General Revenue	No	No			
<b>Lafe</b>	458	No	No local city sales tax			Yes	No					Yes	No			
<b>Lead Hill</b>	271	No				Yes			1.25	No	Streets/ Drainage, Water/Wastewater	No	No			
<b>Lynn</b>	288	No				Yes	No		1.50	No	General Fund	No	No			
<b>Marie</b>	84	No	No local city sales tax			Yes	No		2.00	No		No	No			
<b>Maynard</b>	426	Yes	1.50	General Revenue	Streets/ Drainage	Yes	No		1.25	No		No	No			
<b>Menifee</b>	302	Yes	3.00	General Revenue & Earmarked	Streets/ Drainage	Yes	No		1.75	No		No	No			
<b>Midway</b>	389	No	No local city sales tax			No				No		No	No			No sales tax, do not collect from county.
<b>Minturn</b>	109	No	No local city sales tax	General Revenue		Yes	No		8.6	No	General Revenue	No	No			
<b>Morrison Bluff</b>	64	No	No local city sales tax			Yes	No		1.0	No		No	No			
<b>Mount Pleasant</b>	414	No					No		0.50	No						
<b>Nimmons</b>	69	No	No local city sales tax			Yes	No			No		No	No			
<b>Oak Grove</b>	369	Yes	1.0	General Revenue		No	Yes					No	No			

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<b>Oakhaven</b>	63	No				Yes				Yes	Streets/ Drainage, Solid Waste Pick-up/ Disposal	No	No			
<b>Ogden</b>	180	No				Yes	No		2.25	No	General Fund	No	No			
<b>O’Kean</b>	194	No				Yes	No		1.25		Streets/ Drainage, General Fund	No	No			
<b>Okolona</b>	147	No	No local city sales tax			Yes	No		1.50	Yes	Streets/Drainage, Fire Fighting	No	No			
<b>Omaha</b>	169	No	No local city sales tax		Law Enforcement, Streets/ Drainage	Yes	No		1.0	Yes	Law Enforcement, Streets/ Drainage	Yes	No			
<b>Patmos</b>	64	Yes	1.0	General Revenue	Utilities & Maintenance	No						No	No			
<b>Perla</b>	241	Yes	2.00	General Revenue		Yes				No	Law Enforcement, Fire Fighting, Solid Waste Pick-up/or Disposal	No	No			
<b>Perry</b>	270	No					Yes		2.50		City Jail	No	No			
<b>Pineville</b>	238	Yes	1.0	General Revenue		No	No	County Jail	0.50			No				The only café we have just pays 1% city & .5 county then 6% to the state.
<b>Portia</b>	437	Yes	1.0	General Revenue & Earmarked	Water/Wastewater	Yes	No		1.50	No		No	No			
<b>Powhatan</b>	72	No				Yes	No		1.00	No	General Fund	No	No			

City	Pop.	Local city sales tax? (Y/N)	Rate of local city sales tax (cents)	Local city sales tax used for general revenue or earmarked?	Earmarked for what purpose?	City receives revenue from county sales tax? (Y/N)	County receives revenue from sales tax and not distribute it to the city? (Y/N)	If yes, then what does the county spend the sales tax revenue on?	Rate of county sales tax (cents)	County sales tax earmarked for specific purpose or project? (Y/N)	If yes, what is the purpose or project the sales tax is earmarked for?	Outstanding bonds financed by city sales tax revenue? (Y/N)	City has hotel, motel, restaurant tax? (Y/N)	If yes, rate of hotel tax	If yes, rate of restaurant tax	Comments
<b>Poyen</b>	290	No				Yes	No		1.25	Yes	General Fund	No	No			Grant Co. has a 1% sales tax & a .25 cent ambulance tax for MEMS. Co. sets aside 20% to be divided.
<b>Ravenden</b>	470	Yes	1.0	General Revenue		Yes	No		1.50	No	General Fund	No	No			
<b>Ravenden Springs</b>	118	No				Yes				No		No	No			
<b>Rose Bud</b>	482	Yes	2.0	General Revenue & Earmarked	Water/Wastewater	Yes	No		1.50	No		No	No			
<b>Springtown</b>	87	Yes	1.0	General Revenue		Yes	No		1.0	No		No	No			
<b>St. Charles</b>	230	Yes	2.00	Earmarked	Law Enforcement	No	Yes	County Jail, College	2.00	Yes	Law Enforcement	No	No			
<b>St. Joe</b>	132	No				Yes	No		1.0	No	Solid Waste Pick-up/ Disposal	No	No			
<b>St. Paul</b>	113	No				Yes			1.0	No		No	No			
<b>Shirley</b>	291	Yes	1.0	General Revenue		Yes	No		1.0	Yes	Streets/ Drainage, General Fund	No	No			
<b>South Lead Hill</b>	102	No		General Revenue	Law Enforcement, Streets/ Drainage	Yes	No		.25 & 1.0	Yes	Law Enforcement, Streets/ Drainage	No	No			No sales tax for our small town.
<b>Sulphur Rock</b>	456	No				Yes			1.50	Yes	General Fund	No	No			
<b>Tinsman</b>	54	No	No local city sales tax			Yes	No		0.50	No		No	No			
<b>Tollette</b>	240	No				Yes	No			No		No	No			
<b>Tull</b>	448	No	No local city sales tax			Yes	No		1.25	No		No	No			



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<b>Tupelo</b>	180	No	No local city sales tax			Yes	No		1.50	Yes	Streets/ Drainage, General Fund	No	No			We get checks from the State for Sales & Use Taxes. Portion goes to the street fund and general fund.
<b>Ulm</b>	170	No				Yes			1.0	No	Streets/ Drainage, General Fund	No	No			
<b>Valley Springs</b>	183	No	No local city sales tax			Yes	No		1.25	No		No	No			
<b>Viola</b>	337	Yes	1.0	General Revenue	General Fund	Yes	No			No	General Fund	No	No			All sales tax goes into the general fund to be used for any purpose.
<b>Waldenburg</b>	61	Yes	2.00	General Revenue	Water/ Wastewater, Sales tax fund	Yes	No		1.25	No		Yes	No			
<b>Western Grove</b>	384	No	No local city sales tax			Yes	No		Other	No	General Fund	No	No			
<b>West Point</b>	185	No	No local city sales tax			Yes	No		1.0	No		No	No			
<b>Wheatley</b>	355	Yes	1.0	General Revenue		Yes	No		2.00	Yes	General	No	No			
<b>Widener</b>	273	Yes	1.75	General Revenue	Streets/ Drainage	Yes	No		2.00	Yes	Streets/ Drainage, Solid Waste Pick-up/ Disposal	No	No			
<b>Williford</b>	75	No	No local city sales tax			Yes	No		1.0	No	General Revenue, City Maintenance	No	No			
<b>Willisville</b>	152	No				Yes	No		1.0	No		No	No			

# Appendix

## Arkansas Local Sales Tax Survey

City or Town of: \_\_\_\_\_

1. Do you have a local (city) sales tax?

Yes

No

2. At what rate is your local (city only) sales tax?

No local (city) sales tax

.25 cent       1.50 cents       2.75 cents

.50 cent       1.75 cents       3.00 cents

.75 cent       2.00 cents       more than 3.00 cents (list amount \_\_\_\_\_)

1.0 cent       2.25 cents       other

1.25 cents       2.50 cents

3. Is your local sales tax used for general revenue or is it earmarked for a specific project?

General Revenue

Earmarked Revenue (if earmarked go to Question #5)

4. To what specific purpose or project have you earmarked your local (city) sales tax?

Law Enforcement       Fire Fighting

Streets & Drainage       Water and Wastewater

Parks & Recreation       City Jail

Community Center       Solid Waste Pick-up and/or Disposal

Other (Please identify) \_\_\_\_\_

5. Does your county have a county wide sales tax in which your city receives revenue?

Yes

No (go to Question #9)

6. Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?  
 Yes  
 No (go to Question #8)
7. If your county DOES NOT distribute county sales tax revenue to your city then on what do they spend the county sales tax revenue?  
 County General Fund       Educational Facilities  
 Solid Waste/Landfill       Hospitals  
 County Jail       Other
8. At what rate is your county sales tax?  
 .25 cent       1.75 cents  
 .50 cent       2.00 cents  
 .75 cent       2.25 cents  
 1.0 cent       2.50 cents  
 1.25 cents       more than 2.50 cents (list amount \_\_\_\_\_)  
 1.50 cents       other
9. Is the revenue you receive from your county wide sales tax earmarked for a specific purpose or project?  
 Yes  
 No
10. To what specific purpose or project have you earmarked your revenue from county sales tax?  
 Law Enforcement       Fire Fighting  
 Streets & Drainage       Water and Wastewater  
 Parks & Recreation       City Jail  
 Community Center       Solid Waste Pick-up and/or Disposal  
 Other (Please identify) \_\_\_\_\_
11. Does your city have outstanding bonds that are being financed by city sales tax revenue?  
 Yes  
 No

12. Does your municipality have a Hotel, Motel, Restaurant (Hamburger) tax?

Yes (If Yes, continue to Question #13)

No

13. At what rate is your Hotel tax?

1.0 cent

2.0 cents

3.0 cents

14. At what rate is your Restaurant tax?

1.0 cent

2.0 cents

3.0 cents

Comments about this survey or about the local sales tax: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Completed by: \_\_\_\_\_







Arkansas Municipal League  
P.O. Box 38  
North Little Rock, AR 72115-0038

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