

2015 COUNTY SALES AND USE TAXES

COUNTY	*General Tax	Percentage	Use	Special Purpose Tax	Percentage	Use	Sunset Clause	Additional Special Purpose Tax	Percentage	Use	Sunset Clause
Arkansas	No			Yes	1%	0.5% Jail Maintenance & Operation 0.5% Community College	No				
Ashley	Yes	1%	85% Road Solid Waste, Enforcement	Yes	0.75%	0.5% Detention Center Construction Maintenance & Operation of Jail	0.25%	0.5% when bonds are retired. 0.25% perpetual for Maintenance & Operation	0.25%	Maintenance & Operation of Hospital	No
Baxter	Yes	1%	County General Fund	No				No			
Benton	Yes	1%	90% General Fund 10% Capital Projects Fund	No				No			
Boone	Yes	1%	County General	Yes	0.25%	Construction & Operation of Jail	2016	No			
Bradley	Yes	1%	50% County Road 50% Solid Waste	Yes	1%	100% Operation of Hospital	No	No			
Calhoun	Yes	1%	100% County General	Yes	0.5%	100% Jail Maintenance & Operation	No	Yes	1%	100% Solid Waste	
Carroll	Yes	0.50%	100% Detention Center, Central Dispatch, and Capital Improvements	No				No			
Chicot	Yes	1%	50% General Fund 50% County Road	Yes	1%	Build New Hospital	Upon retirement of bonds	Yes	1%	Operation & maintenance of county hospital	2018
Clark	Yes	1%	47% County Road 47% General Fund 5% Sanitation Fund Rural Fire Dept.	Yes	0.5%	Economic Development	2021	No			
Clay	Yes	1.0%	County General	Yes	0.5%	County Road Maintenance	No	No			
Cleburne	Yes	1%	40% County General 56% County Road 4% Rural Fire Dept.	Yes	0.125%	Jail Maintenance	No	Yes	0.5%	ASU Heber Springs	No
Cleveland	Yes	1%	69% County Road 31% County General	Yes	0.25%	Ambulance Service	No	Yes	2%	Solid Waste	No
Columbia	Yes	0.5%	2/3 Jail (Maintenance & Operation) 1/3 County General	Yes	1%	Solid Waste	No	No			
Conway	Yes	1%	57% County General 28% County Road 15% County Fire Dept.	Yes	0.75%	0.25% County Fire Departments 0.25% County Hospital 0.25% Community College	No	No			
Craighead	Yes	1%	40% County General 60% County Road	No				No			
Crawford	Yes	1%	45% County Road 40% Public Safety County General	Yes	0.75%	0.5% jail construction 0.25% maintenance and operation	0.5% sunsets upon retirement of bonds	No			
Crittenden	Yes	1%	70% County General 30% County Roads	Yes	0.75%	Maintenance & Operation of Jail	No	No			
Cross	Yes	1%	County General	No	1.0%	County Hospital	9/30/16	No			

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Dallas	No			Yes	1%	Solid Waste	No	Yes	1%	County Hospital	No
Desha	Yes	1%	100% County General	Yes	0.5%	Landfill Operation	No	No			
Drew	Yes	1%	90% County General 10% Solid Waste	Yes	1%	0.75% County Road 0.25% County General	2023	Yes	0.50%	Library	May-16
Faulkner	No			Yes	0.5%	0.25% County Road 0.25% Criminal Justice	No	No			
Franklin	Yes	0.5%	2/3 County General 1/3 County Roads	Yes	1%	Hospital or Health Care Issues	Mar-21	No			
Fulton	Yes	1%	50% County Road 50% County General	Yes	0.5%	Hospital Cap. imp., maintenance and ops. Fire Depts (divided among 11 depts.)	No	Yes	17.5% of cities' sales tax	Jail Construction	Upon retirement of bonds
Garland	Yes	0.5%	80% County General 20% Solid Waste	Yes	1.0%	0.375% Detention center maint. & ops. 0.625% Detention center construction	0.625% upon retirement of bonds, approx. end of 2016	No			
Grant	Yes	1%	40% County Roads 20% Sheriff Department 20% 911 System 20% County General	Yes	0.25%	Emergency Medical Services	December 2018	No			
Greene	Yes	1%	21.49% County General 44.24% County Roads 17.88% Law Enforcement 8.94% Capital Improvements 4.47% Incorporated Towns 2.98% Senior Bees & Parks & Recreation	Yes	0.375%	To retire jail construction bonds from 2012	Upon retirement of bonds, approx. March 2022	Yes	0.375%	Jail Maintenance & Operation	No
Hempstead	Yes	1%	Reimburses County General for Solid Waste expenditures with remaining proceeds going to County Road Dept.	Yes	0.50%	.25% Maintenance of College Auditorium .25% College Generally	No	Yes	0.5%	Jail Maintenance & Operation	No
Hot Spring	No			Yes	1.0%	Solid Waste	No	Yes	0.50%	Hospital	2033
Howard	Yes	1%	40% County Road 60% Solid Waste	Yes	1%	Bond issue for construction of new hospital	Upon retirement of bonds	Yes	0.5% and 0.25%	Of the 0.5%: 50% goes to County General and 50% goes to Jail Maintenance & Operation. The 0.25 % goes to Community College	No
Independence	Yes	1%	12% Law Enforcement Fire Department 5.5% Recreation 21% Solid Waste 45% County Road 4.5% County General	Yes	0.25%	Community College	No	Yes	0.50%	Fire Department	In 2018, will be reduced to 0.25%
Izard	Yes	0.5%	County Jail	No				No			

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Jackson	Yes	1%	25% County Road 75% County General	Yes	0.5%	Community College	No	Yes	0.75%	0.375% jail construction 0.375% maintenance & operation	0.375% for construction sunsets upon retirement of bonds
Jefferson	Yes	1%	45% Juvenile 11% Fire Dept 44% Sheriff	Yes	0.25%	Jail Maintenance & Operation		No			
Johnson	Yes	1%	35% County Road 65% County General	No				No			
Lafayette	Yes	1%	Solid Waste	Yes	0.625%	Construction of New Jail	When bonds are paid	Yes	0.625%	Jail Maintenance & Operation	No
Lawrence	Yes	1%	County General	Yes	1.0%	Hospital (Operation & Maintenance)	2024	No			
Lee	Yes	1%	County General	No				No			
Lincoln	Yes	1%	50% County General 50% County Road	No				No			
Little River	Yes	1%	County General	Yes	0.5%	Solid Waste	No	Yes	0.75%	1/2 cent to Hospital 1/4 cent to Community College	No
Logan	Yes	1%	83% County General 14% EMS 3% Rural Fire Dept. & Senior Centers	No				No			
Lonoke	Yes	1%	75% County Road 23% Solid Waste 2% Library	No				No			
Madison	Yes	1%	To fully fund EMS; surplus to County General	Yes	1%	Road and Bridge Construction	No	No			
Marion	yes	1%	50% Road 21% Transfer Station 21% Law Enforcement 8% Fire Dept.	No				No			
Miller	Yes	1%	45% County Genral 45% County Road 5% Rural Fire Protection 5% Capitol Improvements	Yes	0.25%	Jail Maintenance and Operation	No	No			
Mississippi	Yes	1%	County General	Yes	1%	50% Economic Development 25% County Jail 12.5% County Courts 12.5% County Library	0.5% Economic Development on July 31, 2023	Yes	0.50%	Hospital	2020
Monroe	No			No				No			
Montgomery	No			Yes	1%	Solid Waste Disposal	No	No			
Nevada	Yes	1%	County Landfill	Yes	1.0%	0.75% jail construction 0.25% maintenance and operation	0.75% sunsets upon retirement of bonds	No			
Newton	Yes	1%	35% County Road (Equipment) 30% County Road (Maintenance) 35% County General	Yes	0.5%	New Jail Construction	Upon completion of Jail	No			

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Ouachita	Yes	1%	Solid Waste	Yes	1%	Construction & Operation of new county detention facility & other law enforcement purposes	No	Yes	1%	0.5% county medical center improvements; 0.5% hospital bonds	Med. Cntr. Imp - 5 year sunset; Hosp. Bonds - upon retirement
Perry	Yes	1%	County General	Yes	0.5%	.25% Construction of Jail Maintenance & Operation of Jail	.25% .25% for construction ends upon payoff of jail	Yes	1%	75% County Road 25% Solid Waste	No
Phillips	Yes	1%	10% Port Authority 20% Split with 4 cities 70% County General (75%) and County Road (25%)	No	1%	.5% Construction of Jail Maintenance and Operation of Jail	.5% .5% for construction ends upon payoff of jail	No			
Pike	Yes	1%	County General	Yes	1%	Landfill	No	No			
Poinsett	Yes	1%	County General	Yes	0.25%	Jail Operation	No	No			
Polk	Yes	1%	County General	Yes	1%	Road Improvement	2021	No			
Pope	Yes	1%	0.4067 to County General (remainder split with cities)	No				No			
Prairie	Yes	1%	50% County General 50% County Road	Yes	0.5%	0.375% jail construction 0.125% jail maintenance and operation	0.375% upon retirement of bonds	No			
Pulaski	Yes	1%	County General	No				No			
Randolph	Yes	1%	67% County General 33% County Road	Yes	0.25%	Maintenance & Operation of Law Enforcement Complex	No	No			
Saline	No			No				No			
Scott	Yes	1%	Solid Waste (50% to county, 50% to cities)	Yes	0.625%	Construction of Jail	Upon Retirement of Bonds	Yes	1.0%	0.5% Jail Maintenance & Operation 0.5% county general	No
Searcy	Yes	1%	Solid Waste	No				No			
Sebastian	Yes	1%	9% County Sheriff 54.5% Adult Detention 9% Juvenile Detention 11% County Courthouse Improvement 5% Rural Fire Dept. 1% Senior Citizens Centers .05% County Library 7% Healthcare/Workers Compensation 2% EMS 1% Parks Note: Sales tax is up for re- election every 10 years	Yes	0.25%	University of Arkansas at Fort Smith		No			
Sevier	Yes	1%	47% County General 48% County Road 5% County General Reserve	Yes	0.375% 0.25%	Maintenance & Operation of County Jail Community College	No	Yes	0.5% 0.25%	Solid Waste Jail Construction	0.5% - No 0.25% - Upon ret. Of bonds
Sharp	Yes	1%	60% County General 40% County Road	No				No			

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St. Francis	Yes	1%	\$10,000 to Trust Fund \$3,000 to Building & Maintenance Remainder to be split: 50% County General 50% County Road	Yes	1%	Solid Waste	No	No			
Stone	Yes	1%	40% County Road 60% County General	No				No			
Union	Yes	1%	60% County General 40% County Road	Yes	1%	To fund Solid Waste; excess to Capitol Improvement	No	No			
Van Buren	Yes	1%	91.9898% County General 6.19988% Rural Fire Dept. 1.81036% Senior Citizens	Yes	1%	Construction of New Hospital	Upon payoff of bond issue	No			
Washington	Yes	1%	60% County General 40% Road & Bridge Fund	Yes	0.25%	Maintenance & Operation of Jail	No	No			
White	Yes	1%	50% County Road 25% County General 10% Capital Improvements 10% Non-mandated Services 5% Volunteer Fire Dept.	Yes	0.5%	Maintenance and operation of jail and law enforcement complex	No	No			
Woodruff	Yes	1%	40% County General 40% County Road 20% 911 Services	No				No			
Yell	Yes	0.875%	\$100,000 to Law Enforcement Remainder to be split: 50% County Road 45% County General 5% Fire Departments	Yes	0.125%	Construction of Dardanelle Courthouse Annex and Danville Courthouse Expansion & Renovation	Upon bonds being paid	Yes	1%	0.75% jail construction 0.25% jail maintenance and operation	0.75% upon retirement of bonds

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