

# 2018 Sales Tax Survey of Arkansas Cities and Towns





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# 2018 Sales Tax Survey

## Executive Summary

The Arkansas Municipal League ran a Local Sales Tax Survey in late 2018 to obtain accurate information regarding Arkansas local sales tax. This survey shows the significance of this valuable revenue source for Arkansas municipalities. The survey included questions regarding city sales tax as well as county sales tax.

The survey was mailed and emailed to 500 Arkansas municipalities. Survey respondents were asked a series of questions (see page 52). Where respondents did not submit any answer or the question did not apply to their city, N/A (not applicable) was used.

Out of the 500 municipalities polled 314 cities/towns responded, translating into a response rate of 63%.

The response rate broken down by classification is as follows:

- First Class Cities (population 2,500 or more): 110 cities responded out of 119
- Second Class Cities (population 500-2,499): 132 cities responded out of 204
- Incorporated Towns (population 499 or less): 72 towns responded out of 177

Results of this survey are based exclusively on the 314 acceptable responses. We thank all city officials who provided the information contained in this survey. We hope 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

Q1: Local City Sales Tax? Yes/No			Q5: County Wide Sales Tax in Which City Receives Revenue?			Q10: Earmarked for What Purpose?		
Yes	251	76.29%	Yes	291	88.45%	Law Enforcement	14	20.59%
No	78	23.71%	No	38	11.55%	Streets/Drainage	35	51.47%
Q2: Rate of Local City Sales Tax			Q6: County Wide Sales Tax and Not Distribute the Revenue to City?			Parks/Recreation	7	10.29%
.25 cent	0.35%	1	Yes	106	32.22%	Community Center	2	2.94%
.50 cent	1.04%	3	No	223	67.78%	Fire Fighting	21	30.88%
.75 cent	0.69%	2	Q7: If County Does Not Distribute Revenue, What is it Spent On?			Water/Wastewater	6	8.82%
1.00 cent	37.37%	108	General Fund	43	46.74%	City Jail	0	0.00%
1.25 cent	2.08%	6	Solid Waste	16	17.39%	Solid Waste	23	33.82%
1.50 cent	9.00%	26	County Jail	49	53.26%	Q11: Outstanding Bonds that are Financed by Sales Tax Revenue?		
1.75 cent	0.35%	1	Education	6	6.52%	Yes	81	24.62%
2.00 cent	22.15%	64	Hospitals	13	14.13%	No	248	75.38%
2.25 cent	1.38%	4	Q8: Rate of County Sales Tax			Q12: Hotel, Motel, Restaurant Tax?		
2.50 cent	2.08%	6	0.25	2	0.61%	Yes	60	18.24%
2.75 cent	0.69%	2	0.50	9	2.74%	No	269	81.76%
3.00 cent	6.23%	18	0.75	2	0.61%	Q13: Hotel/Motel Tax Rate		
Specify other	2.08%	6	1.00	69	20.97%	1.0	10	3.04%
No City sales tax	14.53%	42	1.25	37	11.25%	2.0	25	7.60%
Q3: Local City Sales Tax Used for General Revenue or Earmarked?			1.50	37	11.25%	3.0	25	7.60%
General Revenue	125	41.53%	1.75	19	5.78%	No Hotel/Motel Tax	269	81.76%
Earmarked	78	25.91%	2.00	53	16.11%	Q14: Restaurant Tax Rate		
Both	98	32.56%	2.25	15	4.56%	1.0	17	5.17%
Q4: Earmarked for What Purpose?			2.50	19	5.78%	2.0	16	4.86%
Law Enforcement	47	40.52%	2.75	8	2.43%	3.0	6	1.82%
Streets/Drainage	58	50.00%	3.00	6	1.82%	No Restaurant Tax	290	88.15%
Parks/Recreation	38	32.76%	Other	41	12.46%	Q15: Is there a sunset clause?		
Community Center	7	6.03%	No County Sales Tax	12	3.65%	Yes	41	14.96%
Fire Fighting	56	48.28%	Q9: Earmarked for Specific Purpose or Project?			No	233	85.04%
Water/Wastewater	38	32.76%	Yes	71	21.58%	Q16: Sunset Clause Exp. Date		
City Jail	5	4.31%	No	212	64.44%	66 Responses		
Solid Waste Pick-up and/or disposal	9	7.76%	Do not receive a portion of county tax	46	13.98%			

# First Class Cities Summary

Q1: Local City Sales Tax? Yes/No			Q5: County Wide Sales Tax in Which City Receives Revenue?			Q10: Earmarked for What Purpose?		
Yes	109	99.09%	Yes	98	89.09%	Law Enforcement	7	33.33%
No	1	0.91%	No	12	10.91%	Streets/Drainage	10	47.62%
Q2: Rate of Local City Sales Tax			Q6: County Wide Sales Tax and Not Distribute the Revenue to City?			Parks/Recreation	2	9.52%
0.25	0	0.00%	Yes	43	39.09%	Community Center	0	0.00%
0.50	1	0.93%	No	67	60.91%	Fire Fighting	11	52.38%
0.75	1	0.93%	Q7: If County Does Not Distribute Revenue, What is it Spent On?			Water/Wastewater	1	4.76%
1.00	26	24.30%	General Fund	13	32.50%	City Jail	0	0.00%
1.25	5	4.67%	Solid Waste	4	10.00%	Solid Waste	3	14.29%
1.50	14	13.08%	County Jail	26	65.00%	Q11: Outstanding Bonds that are Financed by Sales Tax Revenue?		
1.75	1	0.93%	Education	5	12.50%	Yes	57	51.82%
2.00	39	36.45%	Hospitals	7	17.50%	No	53	48.18%
2.25	4	3.74%	Q8: Rate of County Sales Tax			Q12: Hotel, Motel, Restaurant Tax?		
2.50	3	2.80%	0.25	1	0.91%	Yes	49	44.55%
2.75	1	0.93%	0.50	3	2.73%	No	61	55.45%
3.00	9	8.41%	0.75	0	0.00%	Q13: Hotel/Motel Tax Rate		
Other	3	2.80%	1.0	33	30.00%	1.0	7	6.36%
No City Sales Tax	0	0.00%	1.25	18	16.36%	2.0	19	17.27%
Q3: Local City Sales Tax Used for General Revenue or Earmarked?			1.50	13	11.82%	3.0	22	20.00%
General Revenue	45	40.91%	1.75	5	4.55%	No Hotel/Motel Tax	62	56.36%
Earmarked	35	31.82%	2.00	15	13.64%	Q14: Restaurant Tax Rate		
Both/Other	30	27.27%	2.25	5	4.55%	1.0	15	13.64%
Q4: Earmarked for What Purpose?			2.50	7	6.36%	2.0	14	12.73%
Law Enforcement	22	44.00%	2.75	4	3.64%	3.0	5	4.55%
Streets/Drainage	26	52.00%	3.00	1	0.91%	No Restaurant Tax	76	69.09%
Parks/Recreation	27	54.00%	Other	2	1.82%	Q15: Is there a sunset clause?		
Community Center	5	10.00%	No County Sales Tax	3	2.73%	Yes	33	35.11%
Fire Fighting	25	50.00%	Q9: Earmarked for Specific Purpose or Project?			No	61	64.89%
Water/Wastewater	14	28.00%	Yes	24	21.82%	Q16: Sunset Clause Exp. Date		
City Jail	5	10.00%	No	72	65.45%	36 Responses		
Solid Waste	5	10.00%	N/A	14	12.73%			

# Second Class Cities Summary

Q1: Local City Sales Tax? Yes/No			Q5: County Wide Sales Tax in Which City Receives Revenue?			Q10: Earmarked for What Purpose?		
Yes	103	78.03%	Yes	116	87.88%	Law Enforcement	6	24.00%
No	29	21.97%	No	16	12.12%	Streets/Drainage	15	60.00%
Q2: Rate of Local City Sales Tax			Q6: County Wide Sales Tax and Not Distribute the Revenue to City?			Parks/Recreation	3	12.00%
0.25	1	0.88%	Yes	40	30.30%	Community Center	1	4.00%
0.50	1	0.88%	No	92	69.70%	Fire Fighting	8	32.00%
0.75	1	0.88%	Q7: If County Does Not Distribute Revenue, What is it Spent On?			Water/Wastewater	5	20.00%
1.00	62	54.39%	General Fund	21	61.76%	City Jail	0	0.00%
1.25	1	0.88%	Solid Waste	7	20.59%	Solid Waste	10	40.00%
1.50	6	5.26%	County Jail	19	55.88%	Q11: Outstanding Bonds that are Financed by Sales Tax Revenue?		
1.75	0	0.00%	Education	0	0.00%	Yes	16	12.12%
2.00	16	14.04%	Hospitals	3	8.82%	No	116	87.88%
2.25	0	0.00%	Q8: Rate of County Sales Tax			Q12: Hotel, Motel, Restaurant Tax?		
2.50	3	2.63%	0.25	1	0.76%	Yes	9	6.82%
2.75	1	0.88%	0.50	4	3.03%	No	123	93.18%
3.00	8	7.02%	0.75	1	0.76%	Q13: Hotel/Motel Tax Rate		
Other	2	1.75%	1.0	23	17.42%	1.0	2	1.52%
No City Sales Tax	12	10.53%	1.25	12	9.09%	2.0	5	3.79%
Q3: Local City Sales Tax Used for General Revenue or Earmarked?			1.50	16	12.12%	3.0	3	2.27%
General Revenue	53	42.06%	1.75	10	7.58%	No Hotel/Motel Tax	122	92.42%
Earmarked	32	25.40%	2.00	20	15.15%	Q14: Restaurant Tax Rate		
Both/Other	41	32.54%	2.25	7	5.30%	1.0	1	0.76%
Q4: Earmarked for What Purpose?			2.50	6	4.55%	2.0	2	1.52%
Law Enforcement	22	42.31%	2.75	2	1.52%	3.0	1	0.76%
Streets/Drainage	28	53.85%	3.00	3	2.27%	No Restaurant Tax	128	96.97%
Parks/Recreation	8	15.38%	Other	22	16.67%	Q15: Is there a sunset clause?		
Community Center	2	3.85%	No County Sales Tax	5	3.79%	Yes	6	5.31%
Fire Fighting	27	51.92%	Q9: Earmarked for Specific Purpose or Project?			No	107	94.69%
Water/Wastewater	18	34.62%	Yes	27	20.45%	Q16: Sunset Clause Exp. Date		
City Jail	0	0.00%	No	86	65.15%	20 Responses		
Solid Waste	2	3.85%	N/A	19	14.39%			



# Incorporated Cities Summary

Q1: Local City Sales Tax? Yes/No			Q5: County Wide Sales Tax in Which City Receives Revenue?			Q10: Earmarked for What Purpose?		
Yes	27	37.50%	Yes	66	91.67%	Law Enforcement	0	0.00%
No	45	62.50%	No	6	8.33%	Streets/Drainage	9	50.00%
Q2: Rate of Local City Sales Tax			Q6: County Wide Sales Tax and Not Distribute the Revenue to City?			Parks/Recreation	1	5.56%
0.25	0	0.00%	Yes	17	23.61%	Community Center	1	5.56%
0.50	1	1.82%	No	55	76.39%	Fire Fighting	1	5.56%
0.75	0	0.00%	Q7: If County Does Not Distribute Revenue, What is it Spent On?			Water/Wastewater	0	0.00%
1.00	14	25.45%	General Fund	8	61.54%	City Jail	0	0.00%
1.25	0	0.00%	Solid Waste	2	15.38%	Solid Waste	7	38.89%
1.50	3	5.45%	County Jail	1	7.69%	Q11: Outstanding Bonds that are Financed by Sales Tax Revenue?		
1.75	0	0.00%	Education	0	0.00%	Yes	4	5.56%
2.00	6	10.91%	Hospitals	3	23.08%	No	68	94.44%
2.25	0	0.00%	Q8: Rate of County Sales Tax			Q12: Hotel, Motel, Restaurant Tax?		
2.50	0	0.00%	0.25	0	0.00%	Yes	0	0.00%
2.75	0	0.00%	0.50	2	2.78%	No	72	100.00%
3.00	1	1.82%	0.75	1	1.39%	Q13: Hotel/Motel Tax Rate		
Other	1	1.82%	1.0	11	15.28%	1.0	0	0.00%
No City Sales Tax	29	52.73%	1.25	6	8.33%	2.0	0	0.00%
Q3: Local City Sales Tax Used for General Revenue or Earmarked?			1.50	6	8.33%	3.0	0	0.00%
General Revenue	22	43.14%	1.75	3	4.17%	No Hotel/Motel Tax	122	92.42%
Earmarked	6	11.76%	2.00	14	19.44%	Q14: Restaurant Tax Rate		
Both/Other	23	45.10%	2.25	3	4.17%	1.0	0	0.00%
Q4: Earmarked for What Purpose?			2.50	6	8.33%	2.0	0	0.00%
Law Enforcement	1	14.29%	2.75	1	1.39%	3.0	0	0.00%
Streets/Drainage	1	14.29%	3.00	2	2.78%	No Restaurant Tax	128	96.97%
Parks/Recreation	0	0.00%	Other	14	19.44%	Q15: Is there a sunset clause?		
Community Center	0	0.00%	No County Sales Tax	3	4.17%	Yes	1	1.79%
Fire Fighting	1	14.29%	Q9: Earmarked for Specific Purpose or Project?			No	55	98.21%
Water/Wastewater	4	57.14%	Yes	17	23.61%	Q16: Sunset Clause Exp. Date		
City Jail	0	0.00%	No	46	63.89%	10 Responses		
Solid Waste	1	14.29%	N/AS	9	12.50%			

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>First Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>1. Alma</b>	5,419	Yes	2.00 cent	General Revenue		Yes	No	
<b>2. Arkadelphia</b>	10,714	Yes	1.00 cent	General Revenue		Yes	Yes	
<b>3. Ashdown</b>	4,723	Yes	1.00 cent	General Revenue		Yes	No	
<b>4. Augusta</b>	2,199	Yes	1.00 cent	General Revenue		Yes	No	
<b>5. Bald Knob</b>	2,897	Yes	1.50 cent	General Revenue	Parks & Recreation. .5 of the 1.5% is Parks	Yes	No	
<b>6. Barling</b>	4,649	Yes	1.00 cent	Earmarked Revenue	Streets/Drainage, Firefighting	Yes	No	
<b>7. Batesville</b>	10,248	Yes	2.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Parks, Community Center, Water/Wastewater	Yes	No	
<b>8. Beebe</b>	7,315	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>9. Bella Vista</b>	26,526	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>10. Benton</b>	30,681	Yes	2.50 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Parks, Firefightings. General 1%, separate Advertising/Promotion 1.5%	No	No	
<b>11. Bentonville</b>	35,301	Yes	2.00 cent	Both	1 % Capital	Yes	No	
<b>12. Berryville</b>	5,356	Yes	2.00 cent	Both	Community Center	No	Yes	
<b>13. Blytheville</b>	15,620	Yes	1.50 cent	Both	Law Enforcement, Parks, Firefighting. Infrastructure	Yes	Yes	
<b>14. Bono</b>	2,131	Yes	1.00 cent	Earmarked Revenue	1/2 goes to General and 1/2 to Street and sidewalks	Yes	Yes	
<b>15. Booneville</b>	3,990	Yes	2.00 cent	Earmarked Revenue	Law Enforcement, Street/ Drainage, Parks, Firefighting, City Hall	Yes	Yes	
<b>16. Brinkley</b>	3,188	Yes	3.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Parks, Firefighting, City Jail	No	No	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
		1.75 cent	Yes	Law Enforcement	Yes	Yes	No hotel/motel tax	1 cent	No
	County General Fund. Solid Waste/Landfill, County Jail, Economic Development	1.50 cent	Yes	Economic Development	No	No	No hotel/motel tax	No restaurant tax	
		2.25 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	No
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	County Jail	1.75 cent	Yes	Fire Fighting	No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	Yes	Law Enforcement, Parks, Firefighting	No	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 2024
		1.50 cent	No		Yes	Yes	3 cent	No restaurant tax	No
		1.75 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	No	N/A	No	Yes	2 cent	1 cent	No
		N/A	N/A	N/A	Yes	Yes	2 cent	2 cent	Yes. Expiration date: after the bond funding liability is met
		1.00 cent	No	General	Yes	Yes	1 cent	1 cent	Yes. Expiration date: 2032
	County Jail	.5 cent	N/A	N/A	Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 2030
	County Jail, Educational Facility, Hospitals, Economic Development	2.50 cent	No	N/A	No	Yes	1 cent	No restaurant tax	Yes. Expiration date: Sept. 2027
		1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	County Jail	2.00 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 2020
		N/A	N/A		Yes	Yes	2 cent	2 cent	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>First Class Cities</b>	Popu- lation	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>17. Brookland</b>	2,914	Yes	3.00 cent	Both	Water & Wastewater. \$0.02 is earmarked for 4.7 million dollar water improvement project.	Yes	No	
<b>18. Bryant</b>	16,688	Yes	3.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Parks, Fire-fighting. Animal Control & General	No	No	
<b>19. Cabot</b>	23,776	Yes	2.00 cent	Both	Law Enforcement, Firefighting. Bond Issue	Yes	No	
<b>20. Carlisle</b>	2,214	Yes	2.125 cent	General Revenue	Law Enforcement, Streets/ Drainage	Yes	No	
<b>21. Centerton</b>	9,515	Yes	2.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Parks, Firefighting. City Hall Project	Yes	No	
<b>22. Charleston</b>	2,522	Yes	1.50 cent	General Revenue	Parks, Water/Wastewater, Solid Waste. Police	Yes	No	
<b>23. Cherokee Village</b>	4,671	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>24. Clarendon</b>	1,664	Yes	3.00 cent	General & Revenue	Law Enforcement, Firefighting. Ambulance	No	No	
<b>25. Clarksville</b>	9,178	Yes	2.00 cent	Earmarked Revenue	Streets/Drainage, Parks	Yes	No	
<b>26. Conway</b>	58,908	Yes	2.125	General & Bond	Streets/Drainage	No	Yes	
<b>27. Corning</b>	3,377	Yes	1.75 cent	General Revenue		Yes	No	
<b>28. Crossett</b>	5,507	Yes	1.25 cent	Both	1 % Economic Development & General	Yes	Yes	
<b>29. Dardanelle</b>	4,745	Yes	2.00 cent	Earmarked Revenue	Water/Wastewater. 1% to Water & 1% to General	Yes	No	
<b>30. Dermott</b>	2,889	Yes	2.00 cent	General Revenue	Law Enforcement, Parks, Firefighting, City Jail	Yes	Yes	
<b>31. Dewitt</b>	3,292	Yes	3.5	Both	Streets/Drainage. Hospital	No	Yes	
<b>32. Dumas</b>	4,706	Yes	2.50 cent	Both	Fire Fighting, Solid Waste	Yes	No	
<b>33. El Dorado</b>	18,884	Yes	1.25 cent	Earmarked Revenue	Law Enforcement. Streets. Parks. Community Center. Fire. Water & Wastewater.	Yes	No	
<b>34. Elkins</b>	2,648	Yes	2.75 cent	Both	Firefighting, Water/Wastewater	Yes	No	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	County General Fund	1.00 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 2028
		N/A	N/A	N/A	Yes	Yes	2 cent	1 cent	No
		1.00 cent	No		Yes	Yes	1 cent	1 cent	No
	County General Fund	1.00 cent	N/A		Yes	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	No	N/A	Yes	Yes	3 cent	1 cent	Yes.
	County Jail	2.00 cent	No	General	Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: Paid off
		1.00 cent	No	N/A	No	Yes	2 cent	2 cent	No
		N/A	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	No		Yes	Yes	2 cent	1 cent	No
		.50 cent	N/A	N/A	Yes	Yes	2 cent	2 cent	No
		1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	
	Hospitals	1.5	No	General	No	No	No hotel/motel tax	No restaurant tax	No
		1.875 %	No	N/A	Yes	No	No hotel/motel tax	No restaurant tax	No
	Solid Waste/Landfill	2.00 cent	Yes	Solid Waste Pick-up/disposal	No	No	No hotel/motel tax	No restaurant tax	No
	County Jail, Educational Facility	1.00 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.5 cent	No	General	Yes	Yes	1 cent	1 cent	Yes.
		2.00 cent	No	N/A	No	Yes	3 cent	No restaurant tax	
		1.25 cent	Yes	Fire Fighting	Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: Sports Complex 2034

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>First Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>35. England</b>	2,825	Yes	3.00 cent	Both	Parks, Firefighting. Fitness Center	Yes	Yes	
<b>36. Eureka Springs</b>	2,073	Yes	2.375%	General & Bonds	Parks, Bond, Street, General	No	Yes	
<b>37. Farmington</b>	5,974	Yes	1.00 cent	Earmarked Revenue	Street/Drainage, Parks	No	Yes	
<b>38. Fayetteville</b>	73,580	Yes	2.00 cent	General & Bond	Streets/Roads, and Water & Wastewater	Yes	Yes	
<b>39. Fordyce</b>	4,300	Yes	1.50 cent	General Revenue		Yes	No	
<b>40. Fort Smith</b>	86,209	Yes	2.00 cent	Earmarked Revenue	Streets/Drainage. Parks, Firefighting. bond payments	Yes	Yes	
<b>41. Gentry</b>	3,425	Yes	1.8 cent	Earmarked Revenue	1 cent General & 1/8 cent library	Yes	No	
<b>42. Gosnell</b>	3,548	Yes	1.50 cent	General Revenue	N/A	Yes	No	
<b>43. Gravette</b>	3,113	Yes	2.00 cent	Both	Capital Improvements & Bond	Yes	No	
<b>44. Green Forest</b>	2,761	Yes	2.25 cent	Both	Emergency Equipment	Yes	Yes	
<b>45. Greenwood</b>	8,952	Yes	2.00 cent	Earmarked Revenue	Law Enforcement. Streets/ Drainage, Parks, Firefighting, Water/Wastewater	Yes	No	
<b>46. Hamburg</b>	2,857	Yes	2.00 cent	Both	Parks/Recreation, Firefighting. Capital Improvements & new 1 cent Ambulance	Yes	Yes	
<b>47. Harrisburg</b>	2,302	Yes	2.00 cent	Both	Streets/Drainage. Parks. Economic Development & P.D.	Yes	No	
<b>48. Harrison</b>	12,943	Yes	1.25 cent	Both & Infrastructure	Law Enforcement. Firefighting. Infrastructure	Yes	No	
<b>49. Heber Springs</b>	7,165	Yes	1.00 cent	Earmarked Revenue	Parks, Community Center. Bond issue	Yes	No	
<b>50. Helena-West Helena</b>	12,282	Yes	2.00 cent	General Revenue	Operations	Yes	Yes	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	County General Fund. County Jail	1.00 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: On 1% of our City Sales Tax. 2038 or upon pay off of 30 year bonds
	County Jail	.50 cent	N/A		Yes	Yes	3 cent	3 cent	No
	County General Fund	1.25 cent	No	N/A	Yes	No	No hotel/motel tax	No restaurant tax	No
	County General Fund and County Jail Tax	1.25 cent	No	General Fund	Yes	Yes	2 cent	2 cent	No
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	Educational facility	1.25 cent	Yes	Streets/Drainage, Senior Services	Yes	Yes	3 cent	No restaurant tax	
		1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	
		2.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	Yes	General	Yes	No	No hotel/motel tax	No restaurant tax	No
	County General Fund	.50 cent	No	Streets/Drainage	Yes	No	No hotel/motel tax	No restaurant tax	Yes.
		1.25 cent	No	N/A	Yes	Yes	3 cent	1 cent	No
	Hospitals	1.50 cent	No	General	No	No	No hotel/motel tax	No restaurant tax	Yes.
		1.25 cent	No	General	No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	No		No	Yes	3 cent	1 cent	No
		1.625 %	No	General	Yes	Yes	2 cent	No restaurant tax	Yes. Expiration date: 2030
	County Jail, \$7 million	2.00 cent	No	General	No	Yes	2 cent	2 cent	Yes. Expiration date: July 2020

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>First Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>51. Hope</b>	10,095	Yes	1.00 cent	General Revenue		Yes	Yes	
<b>52. Hot Springs</b>	35,193	Yes	1.50 cent	Earmarked Revenue	Law Enforcement	No	Yes	
<b>53. Hoxie</b>	2,780	Yes	1.00 cent	Earmarked Revenue	1/2 general, 1/4 street, 1/8 sanitation, 1/8 mosquito control	Yes	No	
<b>54. Jacksonville</b>	28,364	Yes	2.00 cent	General Revenue	N/A	Yes	No	
<b>55. Jonesboro</b>	67,263	Yes	1.00 cent	General Revenue		Yes	No	
<b>56. Lake Villge</b>	2,575	Yes	2.00 cent	General Revenue		Yes	No	
<b>57. Lepanto</b>	1,893	Yes	2.25 cent	Both	Sports & Water Project	Yes	Yes	
<b>58. Lincoln</b>	2,249	Yes	2.00 cent	Earmarked Revenue	Parks. Capital improvements and City Library	Yes	No	
<b>59. Little Rock</b>	193,524	Yes	1.50 cent	Both	N/A	Yes	Yes	
<b>60. Lonoke</b>	4,245	Yes	3.00 cent	Earmarked Revenue	Law Enforcement. Streets/ Drainage, Parks, Community Center, Firefighting, Water/Wastewater, City Jail, Solid Waste. 3 separate tax issues Spilt between many departments	Yes	No	
<b>61. Lowell</b>	7,327	Yes	2.00 cent	General Revenue		Yes	No	
<b>62. Magnolia</b>	11,577	Yes	2.235%	Both	Hospital, Economic Development	Yes	No	
<b>63. Malvern</b>	10,318	Yes	2.00 cent	Earmarked Revenue	1.50 for General .50 Water/Wastewater	Yes	Yes	
<b>64. Manila</b>	3,342	Yes	1.25 cent	Earmarked Revenue	Parks & Recreation	Yes	Yes	
<b>65. Marianna</b>	4,115	Yes	2.00 cent	Both	Streets/Drainage. P.D.	Yes	No	



Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
County Jail, Educational Facility (Hempstead Hall)	2.00 cent	No		No	Yes	2 cent	2 cent	No
County General Fund. Solid Waste/Landfill	1.50 cent	N/A	N?A	No	Yes	3 cent	3 cent	No
	2.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	1.00 cent	No	N/A	No	Yes	2 cent	2 cent	No
	1.00 cent	No		No	Yes	3 cent	No restaurant tax	No
	2.00 cent	Yes	Streets/ Drainage	No	No	No hotel/motel tax	No restaurant tax	No
County Jail	1.25 cent	No	General	No	No	No hotel/motel tax	No restaurant tax	No
	1.25 cent	Yes	Law Enforcement, Steets/ Drainage, Firefighting, Library	Yes	No	No hotel/motel tax	No restaurant tax	
County General Fund	1.00 cent	No	N/A	Yes	No	No hotel/motel tax	No restaurant tax	
	1.00 cent	Yes	Law Enforcement, Streets/ Drainage, Firefighting, Water/Waste-water, Animal Control	Yes	Yes	2 cent	2 cent	No
	1.00 cent	No		No	Yes	2 cent	2 cent	No
	1.50 cent	No	General	Yes	Yes	3 cent	No restaurant tax	Yes.
Hospitals	1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	
County Jail	2.50 cent	Yes	N/A	Yes	No	No hotel/motel tax	No restaurant tax	
	1.00 cent	No	General	Yes	Yes	1 cent	1 cent	Yes.

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>First Class Cities</b>	Popu- lation	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>66. Marion</b>	12,345	Yes	2.00 cent	Both	Police, Fire, Parks, Water & Sewer, Streets & Drainage	Yes	No	
<b>67. Maumelle</b>	17,163	Yes	2.00 cent	Earmarked Revenue	Law Enforcement, Street/ Drainage, Firefighting	Yes	No	
<b>68. McCrory</b>	1,729	Yes	1.00 cent	General Revenue		Yes	No	
<b>69. McGehee</b>	4,219	Yes	3.00 cent	General Revenue	N/A	Yes	No	
<b>70. Mena</b>	5,737	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>71. Monticello</b>	9,467	Yes	1.00 cent	Earmarked Revenue	Capital Improvements, youth & Infrastructure	Yes	No	
<b>72. Morrilton</b>	6,767	Yes	1.00 cent	General Revenue		Yes	No	
<b>73. Mountain Home</b>	12,448	Yes	1.375 %	Both	Law Enforcement, Streets/ Drainage, Firefighting, Wa-ter/Wastewater. General	Yes	Yes	
<b>74. Mountain View</b>	2,748	Yes	2.00 cent	General Revenue	Water & Wastewater. 1% Sales Tax Bonds	Yes	No	
<b>75. Nashville</b>	4,627	Yes	1.00 cent	General Revenue		Yes	No	
<b>76. Newport</b>	7,879	Yes	1.50 cent	General Revenue	.5 of the 1.5 Economic Development	Yes	Yes	
<b>77. North Little Rock</b>	62,304	Yes	2.00 cent	Both	Capital Improvements	Yes	Yes	
<b>78. Osceola</b>	7,757	Yes	1.00 cent	General Revenue	N/A	Yes	Yes	

Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	2.75 cent	No	N/A	Yes	Yes	1 cent	1 cent	Yes. Expiration date: 2048 for the bond issue. A & P has no sunset clause
	1.00 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 20 years or when the Bonds pay off on 0.005 of the tax, the other 0.015 is permanent.
	2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	1.50 cent	No	N/A	Yes	No	No hotel/motel tax	No restaurant tax	No
	2.00 cent	Yes	Streets/ Drainage	No	Yes	3 cent	1 cent	No
	2.25 cent	No	N/A	No	Yes	3 cent	No restaurant tax	Yes. Expiration date: 12-31-2020
	1.75 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
County Jail	2.00 cent	N/A	General	No	Yes	2 cent	No restaurant tax	
	1.00 cent	No	N/A	Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: Projected date of Bonds being paid off.
	2.75 cent	Yes	Streets/Drainage	No	No	No hotel/motel tax	No restaurant tax	No
County Jail	2.25 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 10 Years
	1.00 cent	Yes	County jail	Yes	Yes	3 cent	3 cent	Yes. Expiration date: 2023
1.50 to City and 1.00 to county hospitals	2.50 cent	No	N/A	No	Yes	2 cent	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>First Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>79. Ozark</b>	3,684	Yes	2.00 cent	General Revenue	Operations	Yes	No	
<b>80. Paragould</b>	26,113	Yes	.75 cent	Both	.25% economic development	Yes	Yes	
<b>81. Paris</b>	3,532	Yes	1.50 cent	Earmarked Revenue	Water/Wastewater, Solid Waste	Yes	Yes	
<b>82. Pea Ridge</b>	4,794	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Streets/Drainage, Parks, Firefighting	Yes	No	
<b>83. Piggott</b>	3,849	Yes	2.00 cent	General Revenue	1 cent General & 1 cent Hospital	Yes	Yes	
<b>84. Pine Bluff</b>	49,083	Yes	2.25 cent	General Revenue		Yes	Yes	
<b>85. Pochontas</b>	6,608	Yes	2.00 cent	Earmarked Revenue	Streets/Drainage, Parks, Community Center. Hospital	Yes	No	
<b>86. Pottsville</b>	2,838	Yes	1.50 cent	General Revenue	N/A	Yes	No	
<b>87. Prairie Grove</b>	4,426	Yes	2.25 cent	Earmarked Revenue	Streets/Drainage. Parks, Water/Wastewater. .25 for capital improvements, 1% for wastewater bonds, .75% for street, water, sewer, drainage bonds, .25 for Library and Parks tax	Yes	Yes	
<b>88. Prescott</b>	3,296	Yes	1.00 cent	General Revenue		Yes	Yes	
<b>89. Rogers</b>	55,964	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>90. Russellville</b>	27,920	Yes	.50 cent	General Revenue		Yes	No	
<b>91. Searcy</b>	22,858	Yes	1.50 cent	General Revenue	N/A	Yes	No	

Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	2.00 cent	No	General	Yes	Yes	1 cent	1 cent	Yes. Expiration date: Community Center. Might be paid off?
County Jail	1.75 cent	Yes	Streets/Drainage. General	No	Yes	3 cent	No restaurant tax	No
County Jail	2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	1.00 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	No
County General Fund. 1/2 County General & 1 cent distributed	1.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 1 cent Hospital has a 5 year expiration
County Jail	1.25 cent	No		Yes	Yes	3 cent	2 cent	No
County General Fund. County Jail, Library	1.25 cent	No	N/A	Yes	No	No hotel/motel tax	No restaurant tax	No
	1.00 cent	Yes	Fire Fighting	No	No	No hotel/motel tax	No restaurant tax	No
County Jail	1.25 cent	Yes	Law Enforcement, Streets/ Drainage, Parks, Fire-fighting	Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: Wastewater bonds and street/ drainage/ water/sewer bonds at payoff. The rest, no sunset.
County Jail	2.00 cent	Yes	Solid Waste Pick-up/disposal	No	No	No hotel/motel tax	No restaurant tax	No
	1.00 cent	No	N/A	Yes	Yes	3 cent	No restaurant tax	Yes. Expiration date: At bond payoff.
	1.00 cent	No		No	Yes	3 cent	No restaurant tax	No
	1.75 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 1.0% 6/30/2022

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>First Class Cities</b>	Popu- lation	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>92. Sheridan</b>	4,603	Yes	2.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Parks, Firefighting, City Jail, Solid Waste	Yes	No	
<b>93. Sherwood</b>	29,523	Yes	2.00 cent	General Revenue	Streets & Drainage. .75 of tax is earmarked for streets	Yes	No	
<b>94. Siloam Springs</b>	15,039	Yes	2.00 cent	Earmarked Revenue	Law Enforcement, Streets, Firefighting, Water/Wastewater	Yes	No	
<b>95. Springdale</b>	70,747	Yes	2.00 cent	Earmarked Revenue	1% Bonded indebtedness	Yes	No	
<b>96. Stuttgart</b>	9,326	Yes	3.00 cent	General Revenue	N/A	Yes	Yes	
<b>97. Texarkana</b>	29,919	Yes	2.50 cent	General Revenue	N/A	Yes	No	
<b>98. Trumann</b>	7,296	Yes	2.00 cent	Both	General Fund & Infrastructure	No	Yes	
<b>99. Tuckerman</b>	1,862	Yes	1.25 cent	General Revenue		No	Yes	
<b>100. Van Buren</b>	22,791	Yes	2.00 cent	General Revenue		Yes	No	
<b>101. Waldron</b>	3,618	Yes	2.00 cent	Earmarked Revenue	Water & Wastewater	Yes	No	
<b>102. Walnut Ridge</b>	5,338	Yes	2.00 cent	Both	Water & Wastewater	Yes	Yes	
<b>103. Ward</b>	4,067	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Firefighting	Yes	Yes	
<b>104. Warren</b>	6,003	Yes	1.50 cent	General Revenue		Yes	Yes	
<b>105. West Fork</b>	2,317	Yes	3.00 cent	Both & Capital Improvements	capital improvements	Yes	No	
<b>106. West Memphis</b>	26,245	Yes	1.50 cent	General Revenue	N/A	Yes	Yes	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
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		1.25 cent	No	Fire Fighting, General	Yes	No	No hotel/motel tax	No restaurant tax	
		1.00 cent	No	N/A	Yes	Yes	2 cent	2 cent	No
		1.00 cent	No	N/A	No	Yes	2 cent	No restaurant tax	No
		1.00 cent	No	General	Yes	Yes	3 cent	No restaurant tax	No
		1.00 cent	No	N/A	Yes	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	No	N/A	Yes	Yes	3 cent	2 cent	No
	County General Fund. Solid Waste/Landfill, County Jail	1.25 cent	N/A	N/A	Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 1 cent expires in 2031 and 1 cent has no sunset clause
	County General Fund. County Jail, Educational Facility	2.25 cent	N/A		No	No	No hotel/motel tax	No restaurant tax	No
	General	1.75 cent	Yes	Law Enforcement, Fire/Fighting, Capitol Improvement	Yes	Yes	3 cent	3 cent	
	County Jail	2.625 cent	Yes	Solid Waste Pick-up/disposal	Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 2024
		2.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	
	General	1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	
	County General Fund. Hospitals	2.00 cent	Yes		Yes	No	No hotel/motel tax	No restaurant tax	
		1.25 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 12/1/2035
	County Jail, Hospitals	2.75 cent	No	N/A	No	Yes	2 cent	2 cent	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>First Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>107. White Hall</b>	5,526	Yes	1.00 cent	General Revenue	N/A	Yes	Yes	
<b>108. Wynne</b>	8,367	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Parks, Firefighting	Yes	No	



	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	Retirements, Fire & Law	1.25 cent	Yes	Fire Fighting	No	Yes	3 cent	3 cent	Yes. Expiration date: Hotel Bond-not sure date
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>Second Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>1. Alexander</b>	2,901	Yes	3.00 cent	2 cents earmarked / 1 cent general	Law Enforcement, Parks, Firefighting	No	No	
<b>2. Altheimer</b>	984	No	N/A	General Revenue	N/A	Yes	No	
<b>3. Altus</b>	758	Yes	1.00 cent	Earmarked Revenue	Streets/Drainage, Firefighting	Yes	Yes	
<b>4. Ash Flat</b>	1,082	Yes	1.375% 3.75% for education	1 cent is general Revenue & .375 is to support a college	Education College	Yes	No	
<b>5. Bay</b>	1,801	Yes	1.00 cent	General Revenue		Yes	Yes	
<b>6. Bearden</b>	966	Yes	1.00 cent	Both	Streets & Drainage	Yes	No	
<b>7. Belleville</b>	107	Yes	1.00 cent	General Revenue		Yes	No	
<b>8. Bethel Heights</b>	2,372	Yes	2.50 cent	General Revenue	N/A	Yes	No	
<b>9. Biscoe</b>	363	No		General Revenue	25% Fire Fighting	Yes	No	
<b>10. Black Rock</b>	662	Yes	1.00 cent	General Revenue		Yes	No	
<b>11. Bradford</b>	759	Yes	2.00 cent	General Revenue	Streets/Drainage, Parks, Firefighting, Water/Wastewater. Police	Yes	No	
<b>12. Bradley</b>	628	Yes	1.00 cent	Earmarked Revenue	Solid Waste Pick-up and/or disposal	Yes	Yes	
<b>13. Branch</b>	367	Yes	1.00 cent	General Revenue	general revenue	Yes	No	
<b>14. Briarcliff</b>	236	Yes	.25 cent	Earmarked Revenue	Water & Wastewater	Yes	Yes	
<b>15. Bull Shoals</b>	1,950	Yes	2.00 cent	Both	Water & Wastewater. 1% New wastewater project	Yes	No	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	County General Fund. County Jail	N/A	N/A	No county tax	No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund. Street & Fire	1.25 cent	Yes	Streets/ Drainage	No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund. County Jail, Hospitals, County Roads	2.00 cent	Yes	Law Enforcement, Streets/ Drainage	No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund	1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		3.00 cent	Yes	Streets/ Drainage	No	No	No hotel/motel tax	No restaurant tax	
		1.875	No		No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		2.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		1.75	No	General	No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund. Solid Waste/Landfill, County Jail	2.25 cent	N/A	N/A	Yes	No	No hotel/motel tax	No restaurant tax	No
	Hospitals	2.00 cent	No	General Revenue	No	No	No hotel/motel tax	No restaurant tax	No
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	1.75%	Yes	Fire Fighting	Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 2058

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>Second Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>16. Caddo Valley</b>	635	Yes	2.00 cent	Our sales tax Revenue is used for both General and Earmarked Revenue.	Law Enforcement, Firefighting, Water/Wastewater	No	Yes	
<b>17. Caldwell</b>	555	No	N/A	N/A	N/A	Yes	No	
<b>18. Calico Rock</b>	1,545	Yes	3.00 cent	Both	Law Enforcement, Streets/ Drainage, Firefighting, Water/Wastewater	No	Yes	
<b>19. Calion</b>	494	No	N/A			Yes	No	
<b>20. Cammack Village</b>	768	No	N/A	N/A	N/A	Yes	No	
<b>21. Caraway</b>	1,279	Yes	1%	General Revenue		Yes	No	
<b>22. Caulksville</b>	213	No	N/A	No City Sales Tax	NO CITY SALES TAX	Yes	Yes	
<b>23. Cave City</b>	1,904	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>24. Cedarville</b>	1,394	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Firefighting	Yes	Yes	
<b>25. Central City</b>	502	No	N/A	N/A	N/A	No	No	
<b>26. Cherry Valley</b>	651	Yes	1.00 cent		Streets/Drainage & Water. split 50/50	Yes	No	
<b>27. Clinton</b>	2,602	Yes	1.00 cent	General Revenue		Yes	No	
<b>28. Coal Hill</b>	1,012	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Firefighting	Yes	No	
<b>29. Colt</b>	378	No	N/A	N/A	N/A	Yes	No	
<b>30. Cotter</b>	970	Yes	2.00 cent	General Revenue		Yes	Yes	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
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	County General Fund. Solid Waste/Landfill, County Jail	1.50 cent	N/A	We do not receive county sales tax.	No	Yes	1 cent	1 cent	No
	N/A	2.00 cent	Yes	Solid Waste Pick-up/disposal	No	No	No hotel/motel tax	No restaurant tax	No
	County Jail	.50 cent	N/A	N/A	No	No	3 cent	3 cent	No
		2.00 cent	Yes	Streets/Drainage. Solid Waste, General Revenue	No	No	No hotel/motel tax	No restaurant tax	No
	Manufacturing utility	1.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1%	N/A		No	No	No hotel/motel tax	No restaurant tax	No
	County Jail	2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	1.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	County Jail	1.75 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
			N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		2.00 cent	No		Yes	Yes	2 cent	No restaurant tax	No
		1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.00 cent	Yes	Law Enforcement, Parks, Community Center, Fire-fighting, Solid Waste	No	No	No hotel/motel tax	No restaurant tax	No
	County Jail	2.00 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>Second Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>31. Cotton Plant</b>	649	Yes	1.00 cent	Earmarked Revenue	Fire Fighting	Yes	No	
<b>32. Damascus</b>	382	Yes	1.00 cent	General Revenue		Yes	Yes	
<b>33. Danville</b>	2,409	Yes	1.50 cent	Both	3/8 bond for pool	Yes	No	
<b>34. Decatur</b>	1,699	Yes	1.00 cent	Both	Streets/Drainage. General Fund, Contingency, & Fire Truck Replacement	Yes	No	
<b>35. Des Arc</b>	1,717	Yes	3.00 cent	General Revenue	Ambulance, PD & General	Yes	No	
<b>36. Devalls Bluff</b>	619	Yes	3.00 cent	Earmarked Revenue	Streets/Drainage, Firefighting, Street Bond	Yes	Yes	
<b>37. Diamond City</b>	782	Yes	1.00 cent	General Revenue		Yes	No	
<b>38. Diaz</b>	1,318	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>39. Dierks</b>	1,133	Yes	1.00 cent	N/A	N/A	Yes	No	
<b>40. Dover</b>	1,378	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>41. Dyer</b>	876	Yes		General Revenue		Yes	Yes	
<b>42. Fairfield Bay</b>	2,338	Yes	1.50 cent	.05 percent to fire dept and 1.0 percent to general fund	Fire Fighting	Yes	No	
<b>43. Foreman</b>	1,011	Yes	1.00 cent	Earmarked Revenue	1/2 Industrial Development, 1/2 General Fund	Yes	Yes	
<b>44. Fouke</b>	859	Yes	1.00 cent	General Revenue	Streets/Drainage, Firefighting	Yes	Yes	
<b>45. Gassville</b>	2,078	Yes	1.00 cent	Earmarked Revenue	Streets/Drainage	Yes	No	
<b>46. Goshen</b>	1,071	Yes	1.00 cent	General Revenue		Yes	No	
<b>47. Gould</b>	837	Yes	3.00 cent	General Revenue	N/A	Yes	Yes	
<b>48. Greenland</b>	1,294	Yes	3.00 cent	Both	Water & Wastewater	Yes	No	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
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		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund	.5 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	1.875%	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	County Jail	1.50 cent	No	General	Yes	No	No hotel/motel tax	No restaurant tax	No
	County Jail	1.50 cent	No	General	Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 2023
		1.25 cent	No		No	Yes	1 cent	No restaurant tax	No
	N/A	2.25 cent	No	General	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.75 cent	No	General	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	1%	No	N/A	Yes	No	No hotel/motel tax	No restaurant tax	No
		1.75 cent	No		No	No	No hotel/motel tax	No restaurant tax	
		1.625 cent	No		Yes	Yes	3 cent	No restaurant tax	No
		2.25 cent	Yes	Streets/Drainage, General Fund	No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	Yes	Streets/Drainage, Firefighting, Water/Wastewater	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund	1.00 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>Second Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>49. Greers Ferry</b>	891	Yes	1.00 cent	General=25%, Park=25%, Street=50%	Divided 1/2 Street, 1/4 Park, 1/4 General	Yes	No	
<b>50. Hackett</b>	812	Yes	1.00 cent	25% Park, 30% Fire, 30% Police, 15% Admin. Exp. (General)	Law Enforcement, Parks, Firefighting. Admin. Exp.	Yes	No	
<b>51. Hardy</b>	772	Yes	1.00 cent	General Revenue		Yes	No	
<b>52. Hartman</b>	519	No	N/A	N/A	N/A	Yes	No	
<b>53. Hazen</b>	1,468	Yes	3.00 cent	Earmarked Revenue	Law Enforcement, Firefighting. 2.00 cent general revenue, 1 cent emergency services only	Yes	Yes	
<b>54. Hermitage</b>	830	Yes	1.00 cent	General Revenue		Yes	No	
<b>55. Higginson</b>	621	Yes	1.00 cent	General Revenue		Yes	No	
<b>56. Highfill</b>	583	Yes	2.00 cent	Earmarked Revenue	Water & Wastewater	Yes	No	
<b>57. Highland</b>	1,045	Yes	1.50 cent	1% general Revenue .50% for streets, Fire, Police		Yes	No	
<b>58. Holland</b>	557	No	N/A			Yes	No	
<b>59. Holly Grove</b>	602	Yes	3.00 cent	Earmarked Revenue	Law Enforcement	No	No	
<b>60. Horatio</b>	1,044	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Animal control	Yes	No	
<b>61. Horseshoe Bend</b>	2,184	Yes	2.00 cent	General Revenue	N/A	No	Yes	
<b>62. Humphrey</b>	557	No	N/A	General Revenue	N/A	Yes	Yes	



	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
		1.625	No		No	Yes	2 cent	No restaurant tax	No
		1.25 cent	Yes	Law Enforcement, Streets/Drainage, General	No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	No		No	Yes	2 cent	2 cent	No
	Roads	1.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	.5 cent for county jail only	1.50 cent	No		No	Yes	3 cent	No restaurant tax	No
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		1.75 cent	Yes	Streets/Drainage, Firefighting, Water/Wastewater, General	No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	
		1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	N/A	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		2.375	Yes	Streets/Drainage, General Fund	No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund	.50 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.25	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>Second Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>63. Huntington</b>	635	Yes	1.50 cent	General Revenue		Yes	No	
<b>64. Huntsville</b>	2,346	Yes	2.00 cent	Earmarked Revenue	Streets/Drainage, Parks, Firefighting, Water/Wastewater. 1 cent to pay off bond for above	Yes	Yes	
<b>65. Imboden</b>	677	No	1.00 cent	General Revenue	N/A	Yes	No	
<b>66. Jasper</b>	466	Yes	2.00 cent	General Revenue		Yes	No	
<b>67. Johnson</b>	3,354	Yes	2.00 cent	General Revenue		Yes	No	
<b>68. Judsonia</b>	2,019	Yes	1.00 cent	General Revenue		Yes	Yes	
<b>69. Knoxville</b>	731	No	N/A	General Revenue	N/A	Yes	No	
<b>70. Lakeview-Baxter</b>	741	Yes	1.00 cent	General Revenue		Yes	No	
<b>71. Lamar</b>	1,605	Yes	2.00 cent	1 cent general. 1 cent streets.	Law Enforcement, Streets/Drainage, Parks, Community Center, Firefighting	No	No	
<b>72. Lavaca</b>	2,289	No	N/A	Do not have a local sales tax	No local sales tax	Yes	Yes	
<b>73. Leslie</b>	441	Yes	1.00 cent	General Revenue	General 75 % & Fire Dept. 25 %	Yes	Yes	
<b>74. Lewisville</b>	1,280	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Firefighting. 50 % General, 25 % Fire & 25 % Police	Yes	No	
<b>75. Little Flock</b>	2,585	Yes	1.00 cent	Earmarked Revenue	Streets & Drainage. Emergency Medical Services	Yes	No	
<b>76. Lockesburg</b>	739	Yes	.75 cent	General Revenue	N/A	No	Yes	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
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		1.25 cent	Yes	Law Enforcement, Streets/ Drainage, Parks/Recreation, Firefighting, Water/Wastewater	No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund. they share 1 cent	2.00 cent	No	N/A	Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: Expires when bonds are paid
	N/A	2.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		1.75 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	1.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	N/A		No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund	1.25 cent	Yes	Law Enforcement, Streets/ Drainage, Water/Wastewater. SRCA. Debt Service	No	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 2024
	County Jail	1.50 cent	Yes	Solid Waste Pick-up/disposal	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.25 cent	Yes	Solid Waste Pick-up/disposal	No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		2.375%	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>Second Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>77. Mansfield</b>	1,139	Yes	2.50 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Water/Wastewater	Yes	No	
<b>78. Marmaduke</b>	1,111	Yes	1.25 cent	General Revenue	N/A	Yes	Yes	
<b>79. Marshall</b>	1,355	Yes	.50 cent			Yes	No	
<b>80. McNeil</b>	516	No				Yes	No	
<b>81. McRae</b>	682	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Community Center, Firefighting	Yes	No	
<b>82. Mineral Springs</b>	1,208	Yes	1.00 cent	General Revenue		Yes	No	
<b>83. Mitchellville</b>	360	No	N/A	N/A	N/A	Yes	No	
<b>84. Monette</b>	1,501	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Parks, Firefighting, Water/Wastewater, Solid Waste	Yes	No	
<b>85. Mount Ida</b>	1,076	Yes	1.00 cent	General Revenue	N/A	Yes	Yes	
<b>86. Mountainburg</b>	631	Yes	1.50 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Firefighting, Water/Wastewater	Yes	Yes	
<b>87. Murfreesboro</b>	1,641	Yes	1.50 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Parks, Firefighting, Capital Improvements	Yes	Yes	
<b>88. Newark</b>	1,176	No	N/A	General Revenue	N/A	Yes	No	
<b>89. Norfolk</b>	511	Yes	1.00 cent	Earmarked Revenue	Water & Wastewater. 75 % Water & 25 % General	Yes	No	
<b>90. Oak Grove Heights</b>	889	Yes	1.00 cent	Earmarked Revenue	Water & Wastewater	Yes	Yes	

Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
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County General Fund	Sebastian/Scott Cty 2.625	Yes	Law Enforcement, Streets/Drainage, Parks/Recreation, Firefighting, Water/Wastewater, Solid Waste	Yes	No	No hotel/motel tax	No restaurant tax	No
County Jail	1.75 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	1.75 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	2.75 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
N/A	1.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
N/A	1.00 cent	Yes	Streets/Drainage, General Fund	No	No	No hotel/motel tax	No restaurant tax	No
	1.00 cent	Yes	Solid Waste Pick-up/disposal	No	No	No hotel/motel tax	No restaurant tax	No
	1.75 cent	Yes	General Fund Use	No	No	No hotel/motel tax	No restaurant tax	No
County General Fund	2.00 cent	Yes		No	Yes	2 cent	No restaurant tax	
General	1.50 cent	Yes	General	No	No	No hotel/motel tax	No restaurant tax	
N/A	2.00 cent	No	N/A	Yes	No	No hotel/motel tax	No restaurant tax	
County General Fund. Solid Waste/Landfill, County jail	1.75	Yes	Streets/Drainage, Firefighting, Water/Wastewater	No	No	No hotel/motel tax	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>Second Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>91. Ola</b>	1,281	Yes	2.00 cent	1 cent to General & 1 cent to Street	1 cent to General & 1 cent to Streets	Yes	Yes	
<b>92. Peach Orchard</b>	135	Yes	2.00 cent	General Revenue		Yes	No	
<b>93. Perryville</b>	1,460	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Firefighting, Water/Wastewater	Yes	No	
<b>94. Plumerville</b>	826	Yes	2.00 cent	Earmarked Revenue	Law Enforcement, Firefighting	Yes	No	
<b>95. Ratcliff</b>	202	No	N/A	N/A	na	No	Yes	
<b>96. Rector</b>	1,977	Yes	2.00 cent	25% goes to Street Fund	Streets & Drainage	Yes	No	
<b>97. Redfield</b>	1,297	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>98. Reyno</b>	456	No	N/A	N/A	N/A	Yes	Yes	
<b>99. Rison</b>	1,344	Yes	1.00 cent	General Revenue		No	Yes	
<b>100. Salesville</b>	450	Yes	1.00 cent	80% General 20% Street	Streets & Drainage	Yes	Yes	
<b>101. Shannon Hills</b>	3,143	Yes	1.00 cent		N/A	No	No	
<b>102. Smackover</b>	1,865	No	N/A	N/A	N/A	Yes	No	
<b>103. Sparkman</b>	427	Yes	1.00 cent	General Revenue	Streets & Drainage	Yes	No	
<b>104. St. Francis</b>	250	No	N/A	N/A		Yes	No	
<b>105. Stamps</b>	1,693	Yes	1.00 cent	Earmarked Revenue	Law Enforcement, Streets/ Drainage, Firefighting	Yes	Yes	
<b>106. Stephens</b>	891	Yes	1.00 cent	General Revenue	Law Enforcement, Streets/ Drainage, Firefighting	Yes	Yes	
<b>107. Strong</b>	558	Yes	1.00 cent	Earmarked Revenue	Streets/Drainage, Water/ Wastewater	Yes	No	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	County General Fund	1.875%	No	Not earmarked	No	No	No hotel/motel tax	No restaurant tax	No
		1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.75 cent	No		No	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date: 2022
	County General Fund. Solid Waste/Landfill, County jail, Hospitals	2.00 cent	N/A	na	No	No	No hotel/motel tax	No restaurant tax	No
		1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	1.25 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund	1.25 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	
	County General Fund. Solid Waste/Landfill	3.25%	N/A		No	No	No hotel/motel tax	No restaurant tax	No
	County Jail	2.00 cent	No	none	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	N/A	No	General	No	No	No hotel/motel tax	No restaurant tax	No
	Ad Valorem tax	2.00 cent	N/A	Streets/ Drainage	Yes	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.00 cent	Yes	Old Fire Pension & Streets	No	No	No hotel/motel tax	No restaurant tax	No
		1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	County Jail	2.25 cent	Yes	Solid Waste Pick-up/disposal	No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund. Solid Waste/Landfill	3.00 cent	Yes	Solid Waste Pick-up/disposal	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>Second Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>108. Subiaco</b>	572	No	N/A			Yes	No	
<b>109. Sulphur Springs</b>	511	Yes	2.00 cent	General Revenue	Water & Wastewater	Yes	No	
<b>110. Summit</b>	604	Yes	1.00 cent	General 30%, Earmarked 70%	Streets & Drainage. 30% Animal	Yes	No	
<b>111. Swifton</b>	798	Yes	1.00 cent	General Revenue		Yes	No	
<b>112. Taylor</b>	566	Yes	2% per \$1.00	Earmarked Revenue	1% for law enforcement & 1% for General	Yes	No	
<b>113. Thornton</b>	407	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>114. Tonitown</b>	2,460	Yes	2.75 cent	Earmarked Revenue	Water & Wastewater	Yes	Yes	
<b>115. Traskwood</b>	518	No	N/A	N/A	N/A	No	No	
<b>116. Turrell</b>	615	Yes	2.00 cent	Earmarked Revenue	Streets & Drainage	Yes	No	
<b>117. Tyronza</b>	762	Yes	1.00 cent	General Revenue	Not earmarked	No	Yes	
<b>118. Vilonia</b>	3,815	Yes	2.50 cent	1¢ General, 1.5¢ Earmarked	Streets/Drainage, Parks, Firefighting	No	No	
<b>119. Waldo</b>	1,372	No				No	No	
<b>120. Washington</b>	180	Yes	1.00 cent	Earmarked Revenue	Capitol Improvements	Yes	No	
<b>121. Watson</b>	211	No	N/A	N/A	n/a	No	Yes	
<b>122. Weiner</b>	716	Yes	1.00 cent	General Revenue		Yes	No	
<b>123. Wickes</b>	754	Yes	1.00 cent	General Revenue	N/A	Yes	Yes	
<b>124. Wilmar</b>	511	No	N/A	N/A	N/A	Yes	No	
<b>125. Wilmot</b>	550	Yes	1.00 cent	General Revenue		Yes	No	
<b>126. Wilson</b>	903	Yes	1.00 cent	Earmarked Revenue	Law Enforcement	Yes	No	



	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	
	Water	1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		1.75 cent	No		No	No	No hotel/motel tax	No restaurant tax	
		2.25 cent	No	Fire Fighting, General	No	No	No hotel/motel tax	No restaurant tax	
		1.50% County	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	Yes. Expiration date:
	N/A	N/A	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.75 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	
	County Jail	1.25 cent	N/A	not earmarked	No	No	No hotel/motel tax	No restaurant tax	No
		.50 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	
		1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	
	N/A	2.00 cent	Yes	Solid Waste Pick-up/disposal	No	Yes	2 cent	2 cent	No
		1.50 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund	2.00 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.20 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
<b>Second Class Cities</b>	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>127. Wilton</b>	374	Yes	1.00 cent	General Revenue		Yes	Yes	
<b>128. Winslow</b>	391	No	N/A	N/A	N/A	Yes	No	
<b>129. Wooster</b>	860	No	N/A	N/A	N/A	Yes	No	
<b>130. Wrightsville</b>	2,114	No	N/A	N/A	N/A	Yes	No	
<b>131. Yellville</b>	1,204	Yes	1.00 cent	1/4 is designated for fire	Fire Fighting	Yes	No	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	County General Fund. Solid Waste/Landfill, County jail	2.25 cent	No		No	No	No hotel/motel tax	No restaurant tax	
	N/A	1.25 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	
	N/A	1.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	
		1.75 cent	No		No	No	No hotel/motel tax	No restaurant tax	

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
Incorporated Towns	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
1. Alicia	124	No	0	N/A		Yes	No	
2. Allport	115	No	N/A	N/A	N/A	Yes	No	
3. Almyra	283	No	0	General Revenue	N/A	Yes	No	
4. Arkansas City	366	No	0			Yes	No	
5. Avoca	488	Yes	8.500%	General Revenue		Yes	No	
6. Banks	124	No	0	General Revenue		Yes	No	
7. Beaver	100	No	0			Yes	No	
8. Beedeville	107	Yes	.50 cent	General Revenue	N/A	Yes	Yes	
9. Big Flat	105	Yes	1.00 cent	General Revenue	N/A	Yes	No	
10. Biggers	347	No	0			Yes	No	
11. Blue Mountain	124	Yes	1.00 cent	General Revenue		Yes	No	
12. Bodcaw	138	No	N/A	N/A	N/A	Yes	No	
13. Burdette	191	No	0			Yes	No	
14. Cale	79	No	N/A	N/A	N/A	Yes	No	
15. Cove	382	Yes	2.00 cent	Earmarked Revenue	Wastewater plant	Yes	No	
16. Dell	223	No	0		N/A	Yes	No	
17. Denning	314	No	0			Yes	Yes	
18. Donaldson	301	No	0	Not Applicable		Yes	Yes	
19. Dyess	410	No	0	N/A		Yes	No	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	N/A	2.50 cent	Yes		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	1.00 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	
	N/A	1.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	
		1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		2.250 %	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	No		No	No	No hotel/motel tax	No restaurant tax	
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.00 cent	Yes	Streets/Drainage, General	No	No	No hotel/motel tax	No restaurant tax	No
		2.50 cent	Yes	General Revenue/Operation and Maintenance	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund	2.00 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	Yes
	N/A	2.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	Hospitals	1.50 cent	Yes	Solid Waste	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
Incorporated Towns	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>20. Egypt</b>	112	No	0	No Sales Tax		Yes	No	
<b>21. Enola</b>	338	No	N/A	N/A		Yes	No	
<b>22. Etowah</b>	351	Yes	1.00 cent	General Revenue		Yes	No	
<b>23. Felsenthal</b>	150	No	0			Yes	No	
<b>24. Fifty-Six</b>	173	No	N/A	N/A		Yes	Yes	
<b>25. Fountain Hill</b>	175	No	0			Yes	No	
<b>26. Friendship</b>	176	No	0			Yes	No	
<b>27. Fulton</b>	201	Yes	1.50 cent	Earmarked Revenue	Solid Waste Pick-up, disposal	No	Yes	
<b>28. Gilbert</b>	28	Yes	1.00 cent	General Revenue		Yes	No	
<b>29. Grannis</b>	554	No	0	N/A	N/A	Yes	Yes	
<b>30. Griffithville</b>	225	No	0	N/A	N/A	Yes	No	
<b>31. Gum Springs</b>	120	Yes	1.00 cent	General Revenue		No	Yes	
<b>32. Harrell</b>	254	No				Yes	No	
<b>33. Hatfield</b>	413	Yes	1.00 cent	Earmarked Revenue	Water/Wastewater	Yes	No	
<b>34. Jennette</b>	115	No	0			Yes	Yes	
<b>35. Jerome</b>	39	No	0	No Tax		Yes	No	
<b>36. Lexa</b>	286	No	0			No	Yes	
<b>37. Marie</b>	84	No				Yes	No	
<b>38. Maynard</b>	426	Yes	1.50 cent	General Revenue		Yes	No	
<b>39. McCaskill</b>	96	Yes	1.50 cent	General Revenue		Yes	Yes	

Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	1.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
N/A	.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	
	2.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	
N/A	1.00 cent	No	General	No	No	No hotel/motel tax	No restaurant tax	No
	1.50 cent	Yes	Streets/ Drainage	No	No	No hotel/motel tax	No restaurant tax	No
	1.50 cent	Yes	98% goes for SWA	No	No	No hotel/motel tax	No restaurant tax	No
Solid Waste/ Landfill	2.00 cent	N/A		No	No	No hotel/motel tax	No restaurant tax	No
	1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	
	2.00 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
N/A	1.75 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
County General Fund	1.50 cent	N/A		No	No	No hotel/motel tax	No restaurant tax	No
	2.50 cent	Yes	Solid Waste	No	No	No hotel/motel tax	No restaurant tax	No
	2.00 cent	Yes	Streets/ Drainage	No	No	No hotel/motel tax	No restaurant tax	No
	2.75 cent	Yes	Streets/ Drainage	No	No	No hotel/motel tax	No restaurant tax	No
County General Fund	2.25 cent	Yes	Community Center	No	No	No hotel/motel tax	No restaurant tax	No
County General Fund	2.00 cent	N/A		No	No	No hotel/motel tax	No restaurant tax	No
	2.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	1.25 cent	No		Yes	No	No hotel/motel tax	No restaurant tax	No
	2.00 cent	Yes	Solid Waste	No	No	No hotel/motel tax	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
Incorporated Towns	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>40. McNab</b>	68	No	0	N/A		Yes	No	
<b>41. Menifee</b>	302	Yes	3.00 cent	General Revenue	1% earmarked for Police & Sewer	Yes	No	
<b>42. Moorefield</b>	137	Yes	2.00 cent	General Revenue	General Fund	Yes	No	
<b>43. Morrison Bluff</b>	64	No	0			Yes	No	
<b>44. Norman</b>	378	Yes	1.00 cent	Earmarked Revenue	Fire Fighting, Water/Waste-water	Yes	Yes	
<b>45. Oak Grove</b>	369	Yes	N/A	General Revenue	General	Yes	Yes	
<b>46. Ogden</b>	180	No	0			Yes	No	
<b>47. Omaha</b>	169	Yes	1.00 cent	General Revenue		Yes	No	
<b>48. Pleasant Plains</b>	349	Yes	2.00 cent	General Revenue		Yes	No	
<b>49. Poyen</b>	290	No	0			Yes	No	
<b>50. Prattsville</b>	305	No	N/A	N/A		Yes	No	
<b>51. Ravenden</b>	470	No	N/A	N/A		Yes	No	
<b>52. Reed</b>	172	No	N/A	N/A		Yes	No	
<b>53. Roe</b>	114	Yes	1.00 cent	General Revenue		No	No	
<b>54. Rose Bud</b>	482	Yes	2.00 cent	Earmarked Revenue	Water & Wastewater	Yes	Yes	
<b>55. Sedgwick</b>	152	No	N/A	N/A		Yes	No	
<b>56. Sherrill</b>	84	Yes	1.00 cent	Earmarked Revenue	Streets & Drainage	Yes	Yes	
<b>57. Shirley</b>	291	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>58. St. Charles</b>	230	Yes	2.00 cent	General Revenue	N/A	No	Yes	
<b>59. St. Paul</b>	113	No	0			Yes	Yes	



	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	Solid Waste/Landfill	2.00 cent	Yes	Solid Waste	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	1.75 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	1.50 cent	No	Streets/Drainage, General	No	No	No hotel/motel tax	No restaurant tax	No
		2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	Hospitals	1.00 cent	Yes	Solid Waste	No	No	No hotel/motel tax	No restaurant tax	
	County General Fund	.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
		2.25 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	No	it is not	Yes	No	No hotel/motel tax	No restaurant tax	No
		1.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	N/A		No	No	No hotel/motel tax	No restaurant tax	
		1.25 cent	No	Parks & Recreation, General	No	No	No hotel/motel tax	No restaurant tax	
		1.25 cent	No	General	No	No	No hotel/motel tax	No restaurant tax	No
		2.25 cent	Yes	Streets/Drainage	No	No	No hotel/motel tax	No restaurant tax	
		N/A	N/A		No	No	No hotel/motel tax	No restaurant tax	No
	County General Fund	1.75 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	
		2.50 cent	No	General	No	No	No hotel/motel tax	No restaurant tax	No
		1.25 cent	No	General	No	No	No hotel/motel tax	No restaurant tax	No
		2.00 cent	Yes	Streets/Drainage	No	No	No hotel/motel tax	No restaurant tax	No
	Jail & Colleges	1.00 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	
	County General Fund	2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	No

City/Town		Q1:	Q2:	Q3:	Q4:	Q5:	Q6:	
Incorporated Towns	Popula- tion	Do you have a local (city) sales tax?	At what rate is your local (city only) sales tax?	Is your local (city) sales tax used for General Revenue or is it earmarked for a specific project?	If earmarked, to what specific purpose or project have you earmarked your local (city) sales tax?	Does your county have a county wide sales tax in which your city receives revenue?	Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?	
<b>60. Strawberry</b>	302	No	0	N/A	N/A	Yes	No	
<b>61. Sulphur Rock</b>	456	No	N/A	N/A	N/A	Yes	No	
<b>62. Tillar</b>	225	No	0			Yes	No	
<b>63. Tollette</b>	240	No	0			Yes	No	
<b>64. Tull</b>	448	Yes	1.00 cent	General Revenue	N/A	Yes	Yes	
<b>65. Tupelo</b>	180	No				Yes	No	
<b>66. Victoria</b>	37	No				Yes	No	
<b>67. Viola</b>	337	Yes	2.00 cent	1 cent general, 1 cent for sewer/water	Water & Wastewater	Yes	No	
<b>68. Wabbaseka</b>	255	Yes	1.00 cent	General Revenue		Yes	No	
<b>69. Wheatley</b>	355	Yes	1.00 cent	General Revenue	N/A	Yes	No	
<b>70. Whelen Springs</b>	92	No	N/A	N/A	N/A	Yes	No	
<b>71. Winchester</b>	167	No	N/A	N/A	N/A	Yes	No	
<b>72. Winthrop</b>	192	No	0	N/A	N/A	Yes	No	

	Q7:	Q8:	Q9:	Q10:	Q11:	Q12:	Q13:	Q14:	Q15:
	If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?	At what rate is your (county) sales tax?	Is the revenue you receive from your (county) wide sales tax earmarked for a specific purpose or project?	If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?	Does your city have outstanding bonds that are being financed by city sales tax revenue?	Does your municipality have a Hotel/Motel and Restaurant tax (Advertising & Promotion)?	At what rate is your Hotel/Motel tax?	At what rate is your Restaurant tax?	Is there a "sunset clause?"
	N/A	2.50 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	1.50 cent	Yes	Streets/ Drainage	No	No	No hotel/motel tax	No restaurant tax	No
		2.25 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
		2.75 cent	No		No	No	No hotel/motel tax	No restaurant tax	No
	County Jail	1.25 cent	No	N/A	No	No	No hotel/motel tax	No restaurant tax	
		2.25 cent	No		No	No	No hotel/motel tax	No restaurant tax	
		2.50 cent	No		No	No	No hotel/motel tax	No restaurant tax	
	County General Fund. Hospitals	2.00 cent	No		No	No	No hotel/motel tax	No restaurant tax	
		1.25 cent	No	Solid Waste	Yes	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.00 cent	Yes	Solid Waste	No	No	No hotel/motel tax	No restaurant tax	No
	Streets & Fire	1.50 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.25 cent	No	General	No	No	No hotel/motel tax	No restaurant tax	No
	N/A	2.25 cent	N/A	N/A	No	No	No hotel/motel tax	No restaurant tax	No

# ARKANSAS LOCAL SALES TAX SURVEY - 2018

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

Yes  No

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

<input type="checkbox"/> No city sales tax	<input type="checkbox"/> 2.00 cent
<input type="checkbox"/> .25 cent	<input type="checkbox"/> 2.25 cent
<input type="checkbox"/> .50 cent	<input type="checkbox"/> 2.50 cent
<input type="checkbox"/> .75 cent	<input type="checkbox"/> 2.75 cent
<input type="checkbox"/> 1.00 cent	<input type="checkbox"/> 3.00 cent
<input type="checkbox"/> 1.25 cent	<input type="checkbox"/> More than 3.00
<input type="checkbox"/> 1.50 cent	(specify)
<input type="checkbox"/> 1.75 cent	

3. Is your local (city) sales tax used for general revenue or earmarked for a specific project?

General Revenue  Earmarked Revenue

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

<input type="checkbox"/> Law Enforcement	<input type="checkbox"/> Water & Wastewater
<input type="checkbox"/> Streets & Drainage	<input type="checkbox"/> City Jail
<input type="checkbox"/> Parks & Recreation	<input type="checkbox"/> Solid Waste Pick-up and/or disposal
<input type="checkbox"/> Community Center	<input type="checkbox"/> Other (please specify)
<input type="checkbox"/> Fire Fighting	

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

Yes  
 No

6. Does your county have a county wide sales tax and NOT DISTRIBUTE the sales tax revenue to your city?

Yes  
 No

7. If your county DOES NOT distribute county sales tax revenue to your city, on what do they spend the county sales tax revenue?

County General Fund  
 Solid Waste/Landfill  
 County Jail  
 Educational facilities  
 Hospitals  
 Other (please specify)

**8. At what rate is your (county) sales tax?**

- No county sales tax
- .25 cent
- .50 cent
- .75 cent
- 1.00 cent
- 1.25 cent
- 1.50 cent
- 1.75 cent
- 2.00 cent
- 2.25 cent
- 2.50 cent
- 2.75 cent
- 3.00 cent
- More than 3.00 (specify)

**9. Is the revenue you receive from (county) wide sales tax earmarked for a specific purpose or project?**

- Yes
- No
- Our city/town does not receive a portion of the county sales tax

**10. If earmarked, to what specific purpose or project have you earmarked your revenue from (county) sales tax?**

- Law Enforcement
- Streets & Drainage
- Parks & Recreation
- Community Center
- Fire Fighting
- Water & Wastewater
- City Jail
- Solid Waste Pick-up/disposal
- Other (please specify)

**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 and Restaurant tax (Advertising & Promotion?)**

- Yes
- No

**13. At what rate is your Hotel/Motel tax?**

- 1 ¢
- 2 ¢
- 3 ¢
- Our city does not have a Hotel/Motel tax

**14. At what rate is your Restaurant tax?**

- 1 ¢
- 2 ¢
- 3 ¢
- Our City does not have a Restaurant tax

**15. Is there a “sunset clause?”**

- Yes (if yes, please answer question 16 stating the expiration date)
- No

**16. What is the expiration date of the “sunset clause?” \_\_\_\_\_**

**17. Contact information**

- \_\_\_\_\_ Name and Title
- \_\_\_\_\_ City/Town
- \_\_\_\_\_ Email address
- \_\_\_\_\_ Phone number







## 2018 Sales Tax Survey of Arkansas Cities and Towns

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