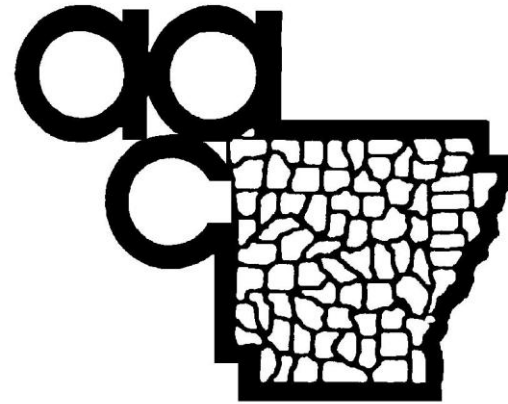


2009 County Sales & Use Tax



Compiled by:

Association of Arkansas Counties

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COUNTY SALES AND USE TAXES

COUNTY	General	Percentage	Use	Capitol Improvement/Special Purpose	Percentage	Use	Sunset Clause	Additional Capital Improvement/Special Purpose	Percentage	Use	Sunset Clause
Arkansas	No			Yes	1%	0.5% Jail Maintenance & Operation 0.5% Community College	No				
Ashley	Yes	1%	85% Road 10% Solid Waste, 5% Law Enforcement	Yes	0.75%	0.5% Detention Center Construction 0.25% Maintenance & Operation of Jail	0.5% when bonds are retired. 0.25% perpetual for Maintenance & Operation	Yes	0.25%	Maintenance & Operation of Hospital	No
Baxter	Yes	1%	County General Fund	No				No			
Benton	Yes	1%	90% General Fund 10% County Road	No				No			
Boone	Yes	1%	County General	Yes	0.25%	Construction & Operation of Jail	2015	No			
Bradley	Yes	1%	50% County Road 50% Solid Waste	Yes	1%	100% Operation of Hospital	No	No			
Calhoun	Yes	1%	100% Solid Waste	Yes	0.5%	100% Jail Maintenance & Operation	No	No			
Carroll	Yes	1%	100% Detention Center & Central Dispatch	No				No			
Chicot	Yes	1%	50% General Fund 50% County Road	Yes	1%	Build New Hospital	No	Yes	1%	Operation & maintenance of county hospital	2013
Clark	Yes	1%	47% County Road 47% General Fund 5% Sanitation Fund 1% Rural Fire Dept.	Yes	0.5%	Economic Development	2014	No			
Clay	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%	Community College	No
Cleveland	Yes	1%	75% County Road 25% County General	Yes	0.25%	Ambulance Service	No	No			
Columbia	Yes	0.5%	2/3 Jail (Maintenance & Operation) 1/3 County General	Yes	1%	Solid Waste	No	No			
Conway	Yes	1%	45% County General 38% County Road 15% County Fire Dept. 2% Contingency Fund	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			

COUNTY SALES AND USE TAXES

COUNTY	General	Percentage	Use	Capitol Improvement/Special Purpose	Percentage	Use	Sunset Clause	Additional Capital Improvement/Special Purpose	Percentage	Use	Sunset Clause
Crawford	Yes	1%	45% County Road 40% Public Safety 15% County General	No				No			
Crittenden	Yes	1%	70% County General 30% County Roads	Yes	0.75%	Maintenance & Operation of Jail	No	No			
Cross	Yes	1%	100% County General	Yes	1%	100% Operation of Hospital	September 30, 2012	No			
Dallas	No			Yes	1%	Solid Waste		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%	County Road	2013	No			
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	No	No			
Fulton	Yes	1%	60% County Road 40% County General	No				No			
Garland	Yes	0.5%	80% County General 20% Solid Waste	No				No			
Grant	Yes	1%	40% County Roads 20% Sheriff Department 20% 911 System 20% County General	Yes	0.25%	Ambulance Service	December 2019	No			
Greene	Yes	1%	First \$175,000 to County General Fund 60% County Roads 20% Law Enforcement 10% Capital Improvements 5% Incorporated Towns 5% Senior Bees, Parks & Recreation & Library	Yes	0.5%	To retire Road & Bridge Bonds from 2001	June 2010	No			
Hempstead	Yes	1%	Reimburses County General for Solid Waste expenditures with remaining proceeds going to County Road Dept.	Yes	1%	.75% Build College Auditorium .25% College	.75% upon completion of auditorium. Remaining .25% going towards perpetual maintenance	Yes	0.5%	Jail Maintenance & Operation	No
Hot Spring	No			Yes	1%	Solid Waste	No	Yes	0.5%	Hospital	October 31, 2013

COUNTY SALES AND USE TAXES

COUNTY	General	Percentage	Use	Capitol Improvement/Special Purpose	Percentage	Use	Sunset Clause	Additional Capital Improvement/Special Purpose	Percentage	Use	Sunset Clause
Howard	Yes	1%	50% County Road 50% Solid Waste	Yes	1%	Bond issue for construction of new hospital	Upon retirement of bonds in approximately 25 years	Yes	0.5% and 1%	Of the 0.5%: 50% goes to County General and 50% goes to Jail Maintenance & Operation. The 1 % goes to Community College	No
Independence	Yes	1%	12% Law Enforcement 12% Fire Department 8% Recreation 8% Solid Waste 45% County Road 15% County General	Yes	0.25%	Economic Development	April 2014	Yes	0.25%	Community College	No
Izard	Yes	0.5%	County Jail	No				No			
Jackson	Yes	1%	25% County Road 75% County General	Yes	0.5%	Community College	No	No			
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	0.5%	Hospital (Operation & Maintenance)	2018	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		60% Law Enforcement 24% County Roads 2% Senior Citizens 7% EMS 7% Rural Fire Dept.	No				No			
Lonoke	Yes	1%	75% County Road 23% Solid Waste 2% Library	No				No			
Madison	Yes	1%	65% EMS 35% County General	Yes	1%	Road and Bridge Construction	No	No			

COUNTY SALES AND USE TAXES

COUNTY	General	Percentage	Use	Capitol Improvement/Special Purpose	Percentage	Use	Sunset Clause	Additional Capital Improvement/Special Purpose	Percentage	Use	Sunset Clause
Marion	Yes	1%	55% Road 22% Solid Waste 16% Law Enforcement 7% Fire Dept.	No				No			
Miller	Yes	1%	45% County Genral 45% County Road 5% Rural Fire Protection 5% Capitol Improvements	Yes	0.25%	Construction of New Jail	2025 or when project is paid for	Yes	0.25%	Maintenance and Operation of Jail	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, 2013	No			
Monroe	No			No				No			
Montgomery	No			Yes	1%	Solid Waste Disposal	No	No			
Nevada	Yes	1%	County Landfill	No				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			
Ouachita	Yes	1%	Solid Waste	Yes	1%	Construction & Operation of new county detention facility & other law enforcement purposes	No	No			
Perry	Yes	1%	County General	Yes	0.5%	.25% Construction of Jail .25% Maintenance & Operation of Jail	.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 citites 70% County General (75%) and County Road (25%)	No	1%	.5% Construction of Jail .5% Maintenance and Operation of Jail	.5% for construction ends upon payoff of jail	No			
Pike	Yes	1%	County General	Yes	1%	Landfill	No	Yes	0.375%	County Hospital	No
Poinsett	Yes	1%	County General	Yes	0.25%	Jail Operation	No	No			
Polk	Yes	1%	County General	Yes	1%	Road Improvement	September 2014	No			
Pope	Yes	1%	County General	No				No			
Prairie	Yes	1%	50% County General 50% County Road	No				No			
Pulaski	Yes	1%	County General	No				No			
Randolph	Yes	1%	63% County General 33% County Road 4% Solid Waste	Yes	0.25%	Maintenance & Operation of Law Enforcement Complex	No	No			
Saline	No			No				No			
Scott	Yes	1%	Solid Waste	Yes	0.625%	Construction of Jail	Upon Retirement of Bonds	Yes	0.5%	Jail Maintenance & Operation	No

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COUNTY	General	Percentage	Use	Capitol Improvement/Special Purpose	Percentage	Use	Sunset Clause	Additional Capital Improvement/Special Purpose	Percentage	Use	Sunset Clause
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	No			