

Arkansas Department of Higher Education
Survey of Sales Tax/Millage Information

2003 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (#mills or %)	Amt Collected FY2002-03	Allowable Use for Tax	Date Tax Expires
LOCAL TAXES					
ANC*	Millage	1.2 mills	486,181	No restrictions exist	No Expiration
ASU/Heber Springs	County Sales Tax	0.5%	350,000	Capital and Operating	No Expiration
ASUMH	Millage	1.8 mills	791,258	Capital and Operating	No Expiration
ASUN*	County Sales Tax	0.5%	224,944	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	348,931	Capital or Operating, excluding salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	303,167	Capital or Operating, excluding salary	No Expiration
EACC	Millage	1.3 mills	253,583	Debt service then operating	No Expiration
				Capital & operating after debt service obligations	
MSCC	Millage	4 mills	1,588,927		No Expiration
NPCC	Millage	0.8 mills	704,889	No restrictions exist	No Expiration
NWACC*	Millage	2.7 mills	3,808,218	2/3 Operating; 1/3 Debt Retirement	No Expiration
				Capital & operating after debt service obligations	
NAC*	Millage	1.7 mills	515,115		No Expiration
OZC-Ash Flat	City Sales Tax	0.375%	122,881	Capital and Operating	No Expiration
PCCUA	Millage	1.7 mills	251,235	Operating 100%	No Expiration
Stuttgart/Dewitt	County Sales Tax	0.5%	1,215,549	Operating 100%	No Expiration
RMCC	Millage	1.9 mills	270,680	No restrictions exist	No Expiration
				Committed for debt service & capital; no restrictions for operating	
SACC	Millage	0.5 mills	224,237		No Expiration
UACCB*	County Sales Tax	0.25%	967,502	Capital and Operating	No Expiration
UACCH	Sales Tax	0.25%	571,800	Bonds, Capital & Operating	No Expiration
UACCM	Sales Tax	0.25%	476,489	Capital and Operating	No Expiration
				Committed for debt service & capital; no restrictions for operating	
UAFS	County Sales Tax	0.25%	4,323,658		Dec-2022
NO LOCAL TAXES					
ASUB	NA				
BRTC	NA				
OTC	NA				
OZC-Melbourne	NA				
PTC	NA				
SAUT	NA				
SEAC	NA				

***Notes:**

(ANC) Primarily used for debt service, capital & equipment.

(ASUN) Reflects amount collected for 4 months.

(NWACC) 2/3rds is used for college operations and 1/3 for debt retirement. Board of Trustees may vote to transfer funds. not needed for debt retirement to pay for capital improvement (buildings/equipment) purchases.

(NAC) The millage has always been intended and used for capital type projects - or for debt service of capital type projects. However, with Board approval any uncommitted portion may be used for operations.

Through 2016 about \$270,000 per year is restricted for debt service for an outstanding general obligation bond issue - the proceed of which funded a capital project.

(UACCB) Commitment that no sales tax revenues will be used for salary expenses.