

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

2004 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (#mills or %)	Amt Collected FY 2003-04	Allowable Use for Tax	Date Tax Expires
LOCAL TAXES					
ANC*	Millage	1.2 mills	435,881	No restrictions exist	No Expiration
ASU/Heber Springs	County Sales Tax	0.5%	1,146,140	Capital and Operating	No Expiration
ASUMH	Millage	1.8 mills	876,862	No restrictions exist	No Expiration
ASUN*	County Sales Tax	0.5%	622,819	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	400,020	Capital or Operating, excluding Salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	317,682	Capital or Operating, excluding Salary	No Expiration
EACC	Millage	1.3 mills	246,433	Debt service then Operating	No Expiration
MSCC	Millage	4 mills	1,670,687	Capital and Operating after Debt Service	No Expiration
NPCC	Millage	0.8 mills	724,156	No restrictions exist	No Expiration
NWACC*	Millage	3 mills	4,177,221	2/3 Operating; 1/3 Debt Retirement	No Expiration
NAC	Millage	1.7 mills	527,312	Capital and Operating after Debt Service	No Expiration
OZC-Ash Flat	City Sales Tax	0.375%	221,466	Capital, Maintenance and Operating	No Expiration
PCCUA	Millage	1.7 mills	220,824	Operating 100%	No Expiration
Stuttgart/Dewitt	County Sales Tax	0.5%	1,292,222	Operating 100%	No Expiration
RMCC	Millage	1.9 mills	250,000	No restrictions exist	No Expiration
SACC	Millage	0.5 mills	222,727	Committed for Debt Service and Capital; no restrictions for Operating	No Expiration
UACCB*	County Sales Tax	0.25%	1,005,690	Capital and Operating	No Expiration
UACCH	Sales Tax	0.25%	488,552	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	477,263	Capital and Operating	No Expiration
UAFS	County Sales Tax	0.25%	4,545,892	Committed for Debt Service and Capital; no restrictions for Operating	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 and equipment.

(ASUN) Reflects amount collected for full 12 months.

(NWACC) Two-thirds is used for college operations and one-third is restricted for debt retirement. NWACC's Board of Trustees can approve the transfer of excess debt retirement funds to be used for capital improvements.

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