

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

2005 Update

<b>Institution</b>	<b>Type of Tax</b> (Millage and/or Sales)	<b>Tax Rate</b> (# mills or %)	<b>Amt Collected</b> <b>FY 2004-05</b>	<b>Allowable Use for Tax</b>	<b>Date Tax Expires</b>
<b>LOCAL TAXES</b>					
ANC <sup>1</sup>	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	\$913,617	No restrictions exist	No Expiration
ASUN <sup>2</sup>	County Sales Tax	0.5%	\$773,696	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	\$255,878	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 <sup>3</sup>	Millage	2.7 mills	\$4,207,802	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	\$252,744	Operating 100%	No Expiration
Stuttgart/Dewitt	County Sales Tax	0.5%	\$1,305,483	Operating 100%	No Expiration
RMCC	Millage	1.9 mills	\$250,000	No restrictions exist	No Expiration
SACC	Millage	0.5 mills	\$241,278	Support and/or Capital Outlay	No Expiration
UACCB	County Sales Tax	0.25%	1,050,000 <sup>4</sup>	Capital and Operating <sup>5</sup>	No Expiration
UACCH	Sales Tax	0.25%	\$544,787	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
<b>NO LOCAL TAXES</b>					
ASUB	NA				
BRTC	NA				
OTC	NA				
OZC-Melbourne	NA				
PTC	NA				
SAUT	NA				
SEAC	NA				

Notes:

<sup>1</sup> Primarily used for debt service, capital and equipment

<sup>2</sup> Reflects amount collected for 12 months

<sup>3</sup> 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.

<sup>4</sup> Estimate (revenue collects for May and June not yet received)

<sup>5</sup> Commitment that no sales tax revenues will be used for salary expenses