

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

2006 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2005-06	Allowable Use for Tax	Date Tax Expires
LOCAL TAXES					
ANC ¹	Millage	1.2 mills	\$615,536	No restrictions exist	No Expiration
ASU/Heber Springs	County Sales Tax	0.5%	\$1,348,178	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$956,465	No restrictions exist	No Expiration
ASUN ²	County Sales Tax	0.5%	\$801,800	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$417,374	Capital or Operating, excluding Salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$337,696	Capital or Operating, excluding Salary	No Expiration
EACC	Millage	1.3 mills	\$253,027	Debt service then Operating	No Expiration
MSCC	Millage	4 mills	\$1,961,838	Capital and Operating after Debt Service	No Expiration
NPCC	Millage	0.8 mills	\$848,380	No restrictions exist	No Expiration
NWACC ³	Millage	2.6 mills	\$4,861,678	2/3 Operating; 1/3 Debt Retirement	No Expiration
NAC	Millage	1.7 mills	\$598,273	Capital and Operating after Debt Service	No Expiration
OZC-Ash Flat	City Sales Tax	0.375%	\$226,500	Capital, Maintenance and Operating	No Expiration
PCCUA	Millage	1.7 mills	\$256,882	Operating 100%	No Expiration
Stuttgart/Dewitt	County Sales Tax	0.5%	\$1,349,476	Operating 100%	No Expiration
RMCC	Millage	1.9 mills	\$299,782	No restrictions exist	No Expiration
SACC	Millage	0.5 mills	\$251,259	Support and/or Capital Outlay	No Expiration
UACCB	County Sales Tax	0.25%	\$1,169,747	Capital and Operating ⁴	No Expiration
UACCH	Sales Tax	0.25%	\$569,808	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$528,752	Capital and Operating	No Expiration
UAFS	County Sales Tax	0.25%	\$5,166,260	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:

¹ Primarily used for debt service, capital and equipment

² Reflects amount collected for 12 months

³ 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.

⁴ Commitment that no sales tax revenues will be used for salary expenses