

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

2011 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 2010-11</b>	<b>Allowable Use for Tax</b>	<b>Date Tax Expires</b>
<b>LOCAL TAXES</b>					
ANC <sup>1</sup>	Millage	1.2 mills	\$606,411	No restrictions exist	No Expiration
ASU/Heber Springs	County Sales Tax	0.5%	\$1,788,065	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,260,788	No restrictions exist	No Expiration
ASUN <sup>2</sup>	County Sales Tax	0.5%	\$922,152	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$415,084	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$406,691	Capital or Operating, excluding Salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$383,436	Capital or Operating, excluding Salary	No Expiration
EACC	Millage	1.3 mills	\$274,273	Debt service then Operating	No Expiration
MSCC	Millage	4 mills	\$2,585,562	Capital and Operating after Debt Service	No Expiration
NPCC	Millage	0.8 mills	\$1,105,413	No restrictions exist	No Expiration
NWACC <sup>3</sup>	Millage	2.6 mills	\$8,570,766	2/3 Operating; 1/3 Debt Retirement	No Expiration
NAC	Millage	1.7 mills	\$768,145	Capital and Operating after Debt Service	No Expiration
OZC-Ash Flat	City Sales Tax	0.375%	\$248,595	Capital, Maintenance and Operating	No Expiration
PCCUA	Millage	1.7 mills	\$252,330	Operating 100%	No Expiration
Stuttgart/Dewitt	County Sales Tax	0.5%	\$1,723,620	Operating 100%	No Expiration
RMCC	Millage	1.9 mills	\$350,069	No restrictions exist	No Expiration
SACC	Millage	0.5 mills	\$296,770	Committed for Debt Service and Capital; no restrictions for Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,251,458	Capital and Operating <sup>4</sup>	No Expiration
UACCH	Sales Tax	0.38%	\$1,069,024	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$687,030	Capital and Operating	No Expiration
UAFS	County Sales Tax	0.25%	\$5,396,507	Committed for Debt Service and Capital; no restrictions for Operating	Dec-2021
<b>NO LOCAL TAXES</b>					
ASUB	NA				
BRTC	NA				
COTO	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. Only Bentonville and Rogers School Districts provide millage for NWACC not all of Benton County.

<sup>4</sup> Commitment that no sales tax revenues will be used for salary expenses