

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

2012 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2011-12	Allowable Use for Tax	Date Tax Expires
LOCAL TAXES					
ANC ¹	Millage	1.2 mills	\$650,588	No restrictions exist	No Expiration
ASU/Heber Springs	County Sales Tax	0.5%	\$1,835,847	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,338,678	No restrictions exist	No Expiration
ASUN ²	County Sales Tax	0.5%	\$962,617	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$321,339	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$457,800	Capital or Operating, excluding Salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$440,515	Capital or Operating, excluding Salary	No Expiration
EACC	Millage	1.3 mills	\$312,489	Debt service then Operating	No Expiration
MSCC	Millage	4 mills	\$2,554,775	Capital and Operating after Debt Service	No Expiration
NPCC	Millage	0.8 mills	\$1,293,497	No restrictions exist	No Expiration
NWACC ³	Millage	2.6 mills	\$8,319,777	2/3 Operating; 1/3 Debt Retirement	No Expiration
NAC	Millage	1.7 mills	\$781,405	Capital and Operating after Debt Service	No Expiration
OZC-Ash Flat	City Sales Tax	0.375%	\$253,820	Capital, Maintenance and Operating	No Expiration
PCCUA	Millage	1.7 mills	\$296,601	Operating 100%	No Expiration
Stuttgart/Dewitt	County Sales Tax	0.5%	\$1,727,341	Operating 100%	No Expiration
RMCC	Millage	1.9 mills	\$375,787	No restrictions exist	No Expiration
SACC	Millage	0.5 mills	\$315,819	Committed for Debt Service and Capital; no restrictions for Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,271,172	Capital and Operating ⁴	No Expiration
UACCH	Sales Tax	0.38%	\$1,147,689	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$873,634	Capital and Operating	No Expiration
UAFS	County Sales Tax	0.25%	\$5,658,795	Committed for Debt Service and Capital; no restrictions for Operating	Dec-2021
NO LOCAL TAXES					
ASUB	NA				
BRTC	NA				
COTO	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. Only Bentonville and Rogers School Districts provide millage for NWACC not all of Benton County.

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