

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

2013 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2012-13	Allowable Use for Tax	Date Tax Expires
LOCAL TAXES					
ANC ¹	Millage	1.2 mills	\$689,145	No restrictions exist	No Expiration
ASU/Heber Springs	County Sales Tax	0.5%	\$1,832,878	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,285,901	No restrictions exist	No Expiration
ASUN ²	County Sales Tax	0.5%	\$988,628	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$433,707	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$275,808	Capital or Operating, excluding Salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$378,696	Capital or Operating, excluding Salary	No Expiration
EACC	Millage	1.3 mills	\$311,583	Debt service then Operating	No Expiration
MSCC	Millage	4 mills	\$2,312,811	Capital and Operating after Debt Service	No Expiration
NPCC	Millage	0.8 mills	\$1,321,275	No restrictions exist	No Expiration
NWACC ³	Millage	2.6 mills	\$8,479,926	2/3 Operating; 1/3 Debt Retirement	No Expiration
NAC	Millage	1.7 mills	\$804,839	Capital and Operating after Debt Service	No Expiration
OZC-Ash Flat	City Sales Tax	0.375%	\$260,786	Capital, Maintenance and Operating	No Expiration
OZC-Melbourne	City Sales Tax	0.375%	\$100,927	Capital, Maintenance and Operating	No Expiration
PCCUA (Phillips County)	Millage	1.7 mills	\$281,319	Operating and Maintenance	No Expiration
Stuttgart/Dewitt (Arkansas County)	County Sales Tax	0.5%	\$1,662,931	Operating and Maintenance	No Expiration
RMCC	Millage	1.9 mills	\$376,014	No restrictions exist	No Expiration
SACC	Millage	0.5 mills	\$302,248	Committed for Debt Service and Capital; no restrictions for Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,237,699	Capital and Operating ⁴	No Expiration
UACCH	Sales Tax	0.38%	\$1,162,727	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$733,004	Capital and Operating	No Expiration
UAFS	County Sales Tax	0.25%	\$5,508,890	Committed for Debt Service and Capital; no restrictions for Operating	Dec-2021
NO LOCAL TAXES					
ASUB	NA				
BRTC	NA				
COTO	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