

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

2014 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2013-14	Allowable Use for Tax	Date Tax Expires
<b>LOCAL TAXES</b>					
ANC <sup>1</sup>	Millage	1.2 mills	\$702,000	No restrictions exist	No Expiration
ASU/Heber Springs	County Sales Tax	0.5%	\$1,779,744	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,333,345	No restrictions exist	No Expiration
ASUN <sup>2</sup>	County Sales Tax	0.5%	\$975,001	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$432,251	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$324,389	Capital or Operating, excluding Salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$396,944	Capital or Operating, excluding Salary	No Expiration
EACC	Millage	1.3 mills	\$283,791	Debt service then Operating	No Expiration
MSCC	Millage	4 mills	\$2,741,058	Capital and Operating after Debt Service	No Expiration
NPCC	Millage	0.8 mills	\$1,344,524	No restrictions exist	No Expiration
NWACC <sup>3</sup>	Millage	2.6 mills	\$8,928,340	2/3 Operating; 1/3 Debt Retirement	No Expiration
NAC	Millage	1.7 mills	\$817,588	Capital and Operating after Debt Service	No Expiration
OZC-Ash Flat	City Sales Tax	0.375%	\$272,212	Capital, Maintenance and Operating	No Expiration
OZC-Melbourne	City Sales Tax	0.375%	\$144,170	Capital, Maintenance and Operating	No Expiration
PCCUA (Phillips County)	Millage	1.7 mills	\$294,470	Operating and Maintenance	No Expiration
PCCUA - Stuttgart/Dewitt (Arkansas County)	County Sales Tax	0.5%	\$1,858,549	Operating and Maintenance	No Expiration
RMCC	Millage	1.9 mills	\$383,799	No restrictions exist	No Expiration
SACC	Millage	0.5 mills	\$293,163	Committed for Debt Service and Capital; no restrictions for Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,240,673	Capital and Operating <sup>4</sup>	No Expiration
UACCH	Sales Tax	0.38%	\$1,290,371	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$810,926	Capital and Operating	No Expiration
UAFS	County Sales Tax	0.25%	\$5,654,987	Committed for Debt Service and Capital; no restrictions for Operating	Dec-2021
<b>NO LOCAL TAXES</b>					
ASUB	NA				
BRTC	NA				
COTO	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