

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

2015 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2014-15	Allowable Use for Tax	Date Tax Expires
LOCAL TAXES					
ANC ¹	Millage	1.2 mills	\$746,211	No restrictions exist	No Expiration
ASU/Heber Springs	County Sales Tax	0.5%	\$1,754,306	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,316,279	No restrictions exist	No Expiration
ASUMS	Millage	4 mills	\$2,959,974	Capital and Operating after Debt Service	No Expiration
ASUN ²	County Sales Tax	0.5%	\$996,809	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$466,392	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$284,857	Capital or Operating, excluding Salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$403,007	Capital or Operating, excluding Salary	No Expiration
CCCUA	Lockesburg City Sales Tax	0.25%	\$4,161	Capital or Critical Maintenance	No Expiration
EACC	Millage	1.3 mills	\$300,886	Debt service then Operating	No Expiration
NAC	Millage	1.7 mills	\$838,958	Capital and Operating after Debt Service	No Expiration
NPC	Millage	0.8 mills	\$1,371,825	No restrictions exist	No Expiration
NWACC ³	Millage	2.6 mills	\$8,866,758	2/3 Operating; 1/3 Debt Retirement	No Expiration
OZC - Ash Flat	City Sales Tax	0.375%	\$279,642	Capital, Maintenance and Operating	No Expiration
OZC - Melbourne	City Sales Tax	0.375%	\$146,983	Capital, Maintenance and Operating	No Expiration
PCCUA (Phillips County)	Millage	1.7 mills	\$334,209	Operating and Maintenance	No Expiration
PCCUA - Stuttgart/Dewitt (Arkansas County)	County Sales Tax	0.5%	\$1,800,457	Operating and Maintenance	No Expiration
RMCC	Millage	1.9 mills	\$406,938	No restrictions exist	No Expiration
SACC	Millage	0.5 mills	\$333,071	Committed for Debt Service and Capital; no restrictions for Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,278,331	Capital and Operating ⁴	No Expiration
UACCH	Sales Tax	0.38%	\$1,388,892	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$731,238	Capital and Operating	No Expiration
UAFS	County Sales Tax	0.25%	\$5,839,679	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