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

2018 Update

Institution (Millage and/or Sales) (# mills or %) FY 2017-18 Allowable Use for Tax	Date Tax		Amt Collected	Tax Rate	Type of Tax	
Millage	Expires	Allowable Use for Tax	FY 2017-18	(# mills or %)		Institution
ASUM+beer Springs	·			,	, ,	LOCAL TAXES
ASUMH	No Expiration	No restrictions exist	\$737,842	1.2 mills	Millage	ANC ¹
ASUMH	No Expiration		\$1,766,891	0.5%	County Sales Tax	ASU/Heber Springs
ASUMS Millage 4 mills \$2,922,410 Capital and Operating after Debt Service N ASUN² County Sales Tax 0.5% \$1,098,278 Capital and Operating N CCCUA Howard Cty Sales Tax 0.25% \$513,345 Capital or Operating, excluding Salary N CCCUA Little River County 0.25% \$464,129 Capital or Operating, excluding Salary N CCCUA Lockesburg City Sales Tax 0.25% \$19,071 Capital or Operating, excluding Salary N CCCUA Lockesburg City Sales Tax 0.25% \$19,071 Capital or Operating, excluding Salary N CCCUA Lockesburg City Sales Tax 0.25% \$19,071 Capital or Operating, excluding Salary N CCCUA Lockesburg City Sales Tax 0.25% \$19,071 Capital or Operating, excluding Salary N CCCUA Millage 1.7 mills \$3317,478 Debt service then Operating N NAC Millage 1.7 mills \$863,013 Capital and Operating after Debt Service on Capital, Maintenance N N <td< td=""><td>No Expiration</td><td></td><td></td><td>2 mills</td><td></td><td></td></td<>	No Expiration			2 mills		
CCCUA Howard Cty Sales Tax 0.25% \$513,345 Capital or Operating, excluding Salary N CCCUA Little River County 0.25% \$342,946 Capital or Operating, excluding Salary N CCCUA Sevier Cty Sales Tax 0.25% \$464,129 Capital or Operating, excluding Salary N CCCUA Lockesburg City Sales Tax 0.25% \$19,071 Capital or Operating, excluding Salary N CACCUA Lockesburg City Sales Tax 0.25% \$19,071 Capital or Operating, excluding Salary N CCUA Lockesburg City Sales Tax 0.25% \$19,071 Capital or Operating, excluding Salary N NAC Millage 1.7 mills \$317,478 Debt service then Operating N NAC Millage 1.7 mills \$863,013 Capital and Operating after Debt Service N NWACC3 Millage 2.6 mills \$1,075,648 No restrictions exist N NWACC3 Millage 2.6 mills \$1,079,767 2/3 Operating 1/3 Debt Retirement N O2C - Melbourne City	No Expiration			4 mills	Millage	ASUMS
CCCUA	No Expiration	Capital and Operating	\$1,098,278	0.5%	County Sales Tax	ASUN ²
Sevier Cty Sales Tax	No Expiration	Capital or Operating, excluding Salary	\$513,345	0.25%	Howard Cty Sales Tax	CCCUA
CCCUA Lockesburg City Sales Tax 0.25% \$19,071 Capital or Critical Maintenance N EACC NAC Millage 1.3 mills \$317,478 Debt service then Operating N NAC NPC Millage 0.8 mills \$1,475,648 No restrictions exist N restrictions exist N No restrictions exist N Restrictions for Operating N Restrictions for Operating N Restrictions for Operating	No Expiration	Capital or Operating, excluding Salary	\$342,946	0.25%	Little River County	CCCUA
EACC Millage 1.3 mills \$317,478 Debt service then Operating NAC Millage 1.7 mills \$863,013 Capital and Operating after Debt Service NPC Millage 0.8 mills \$1,475,648 No restrictions exist NAC NPC Millage 2.6 mills \$1,079,767 2/3 Operating; 1/3 Debt Retirement NACC Ash Flat City Sales Tax 0.375% \$307,971 Capital, Maintenance and Operating NACC Allobourne City Sales Tax 0.375% \$159,494 Capital, Maintenance and Operating NACC Melbourne Millage 1.7 mills \$319,782 Operating and Maintenance NACC Millage 0.5 mills \$380,927 Capital and Operating NACCM Millage 0.25% \$1,476,156 Debt service, Capital, or Maintenance And Operating NACCM Millage 0.25% \$747,084 Capital and Operating NACCM Millage 0.25% \$6,089,618 Committed for Debt Service and Capital; no restrictions exist NACCM Millage 0.25% \$6,089,618 Committed for Debt Service and Capital; no restrictions for Operating NACCM NAA CAPTC NAA NAA CAPTC NAA NAA NAA NAA NAA NAA NAA NAA NAA NA	No Expiration	Capital or Operating, excluding Salary	\$464,129	0.25%	Sevier Cty Sales Tax	CCCUA
NAC Millage 1.7 mills \$863,013 Capital and Operating after Debt Service NEC NEC Millage 0.8 mills \$1,475,648 No restrictions exist Noure and Operating after Debt Service Nex Acc Nex Accc Nelbourne City Sales Tax 0.375% Sales Tax 0.5% Millage 0.5 mills Sales Tax 0.50% Sa	No Expiration	Capital or Critical Maintenance	\$19,071	0.25%	Lockesburg City Sales Tax	
NPC Millage 0.8 mills \$1,475,648 No restrictions exist N Millage 2.6 mills \$1,475,648 No restrictions exist N Millage 2.6 mills \$1,0,079,767 2/3 Operating; 1/3 Debt Retirement N OZC - Ash Flat City Sales Tax 0.375% \$307,971 Capital, Maintenance and Operating N OZC - Melbourne City Sales Tax 0.375% \$159,494 Capital, Maintenance and Operating N Millage 1.7 mills \$319,782 Operating and Maintenance N P OCUA - Stuttgart/Dewitt (Arkansas County) County Sales Tax 0.5% \$1,716,279 Operating and Maintenance N Millage 0.5 mills \$380,927 Committed for Debt Service and Capital; no restrictions for Operating N OLOCAL TAXES NA COUNTY Sales Tax 0.25% \$747,084 Capital and Operating N OLOCAL TAXES NA SUB NA NA COUNTY NA	No Expiration	Debt service then Operating	\$317,478	1.3 mills	Millage	EACC
NWACC3 Millage 2.6 mills \$10,079,767 2/3 Operating; 1/3 Debt Retirement NOZC - Ash Flat City Sales Tax 0.375% \$307,971 Capital, Maintenance and Operating NOZC - Melbourne City Sales Tax 0.375% \$159,494 Capital, Maintenance and Operating NozCC - Melbourne City Sales Tax 0.375% \$159,494 Capital, Maintenance and Operating NozCCC Millage 1.7 mills \$319,782 Operating and Maintenance NozCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC	No Expiration		\$863,013	1.7 mills	Millage	NAC
OZC - Ash Flat City Sales Tax 0.375% \$307,971 Capital, Maintenance and Operating National Processing National Proce	No Expiration	No restrictions exist	\$1,475,648	0.8 mills	Millage	NPC
OZC - Melbourne City Sales Tax 0.375% \$159,494 Capital, Maintenance and Operating N N PCCUA (Phillips County) Millage 1.7 mills \$319,782 Operating and Maintenance N PCCUA - Stuttgart/Dewitt (Arkansas County) County Sales Tax 0.5% \$1,716,279 Operating and Maintenance N SACC Millage 0.5 mills \$380,927 Committed for Debt Service and Capital; no restrictions for Operating N UACCB County Sales Tax 0.25% \$1,435,527 Capital and Operating ⁴ N UACCH Sales Tax 0.50% \$1,476,156 Debt service, Capital, or Maintenance and Operating and Maintenance and Capital; no restrictions for Operating and Maintenance and Operating and Maintenance and Capital; no restrictions for Operating and Maintenance and Operating and Maintenance and Operating and Operatin	No Expiration		\$10,079,767	2.6 mills	Millage	NWACC ³
OZC - Melbourne City Sales Tax 0.375% \$159,494 Capital, Maintenance and Operating N N PCCUA (Phillips County) Millage 1.7 mills \$319,782 Operating and Maintenance N PCCUA - Stuttgart/Dewitt (Arkansas County) County Sales Tax 0.5% \$1,716,279 Operating and Maintenance N SACC Millage 0.5 mills \$380,927 Committed for Debt Service and Capital; no restrictions for Operating N UACCB County Sales Tax 0.25% \$1,435,527 Capital and Operating ⁴ N UACCH Sales Tax 0.50% \$1,476,156 Debt service, Capital, or Maintenance and Operating and Maintenance and Capital; no restrictions for Operating and Maintenance and Capital; no restrictions for Operating and Maintenance and Operating and Maintenance and Operating and Maintenance and Capital; no restrictions for Operating and Maintenance and Operating and Operat	No Expiration	Capital, Maintenance and Operating	\$307,971	0.375%	City Sales Tax	OZC - Ash Flat
PCCUA - Stuttgart/Dewitt (Arkansas County) SACC Millage 0.5 mills \$380,927 Committed for Debt Service and Capital; no restrictions for Operating N County Sales Tax 0.25% \$1,476,156 UACCH Sales Tax 0.50% \$1,476,156 Debt service, Capital, or Maintenance and Operating N N UACCM Sales Tax 0.25% \$1,476,156 Debt service, Capital, or Maintenance and Operating N UACCRM Sales Tax 0.25% \$747,084 Capital and Operating N UACCRM Millage 1.9 mills \$434,573 No restrictions exist N County Sales Tax 0.25% \$6,089,618 Committed for Debt Service and Capital; no restrictions for Operating N Committed for Debt Service and Capital; no restrictions for Operating N NO LOCAL TAXES ASUB NA BRTC NA COTO NA UA-PTC NA NA SAUT	No Expiration		\$159,494	0.375%	City Sales Tax	OZC - Melbourne
SACC Millage 0.5 mills \$380,927 Committed for Debt Service and Capital; no restrictions for Operating N UACCB County Sales Tax 0.25% \$1,435,527 Capital and Operating N UACCH Sales Tax 0.50% \$1,476,156 Debt service, Capital, or Maintenance and Operating N UACCM Sales Tax 0.25% \$747,084 Capital and Operating N UACCRM Millage 1.9 mills \$434,573 No restrictions exist N UAFS County Sales Tax 0.25% \$6,089,618 Committed for Debt Service and Capital; no restrictions for Operating N NO LOCAL TAXES ASUB NA SASUB NA NA UA-PTC NA NA NA NA NA NA SAUT	No Expiration	Operating and Maintenance	\$319,782	1.7 mills	Millage	PCCUA (Phillips County)
SACC Millage 0.5 mills \$380,927 Capital; no restrictions for Operating N UACCB UACCH Sales Tax 0.50% \$1,435,527 Capital and Operating N Debt service, Capital, or Maintenance and Operating N UACCM UACCM Sales Tax 0.25% \$747,084 Capital and Operating N No restrictions exist N Committed for Debt Service and Capital; no restrictions for Operating NO LOCAL TAXES ASUB NA BRTC NA COTO NA UA-PTC NA NA NA	No Expiration	Operating and Maintenance	\$1,716,279	0.5%	County Sales Tax	PCCUA - Stuttgart/Dewitt (Arkansas County)
UACCH Sales Tax 0.50% \$1,476,156 Debt service, Capital, or Maintenance and Operating N UACCM Sales Tax 0.50% \$1,476,156 Debt service, Capital, or Maintenance and Operating N UACCM Sales Tax 0.25% \$747,084 Capital and Operating N UACCRM Millage 1.9 mills \$434,573 No restrictions exist N County Sales Tax 0.25% \$6,089,618 Committed for Debt Service and Capital; no restrictions for Operating NO LOCAL TAXES ASUB BRTC NA COTO NA UA-PTC NA NA SAUT	No Expiration		\$380,927	0.5 mills	Millage	SACC
UACCM Sales Tax 0.50% \$1,476,156 and Operating N UACCM Sales Tax 0.25% \$747,084 Capital and Operating N UACCRM Millage 1.9 mills \$434,573 No restrictions exist N UAFS County Sales Tax 0.25% \$6,089,618 Committed for Debt Service and Capital; no restrictions for Operating NO LOCAL TAXES ASUB NA COTO NA COTO NA NA COTO NA NA SAUT NA	No Expiration	Capital and Operating ⁴	\$1,435,527	0.25%	County Sales Tax	UACCB
UACCRM Millage 1.9 mills \$434,573 No restrictions exist N UAFS County Sales Tax 0.25% \$6,089,618 Committed for Debt Service and Capital; no restrictions for Operating NO LOCAL TAXES ASUB NA COTO N	No Expiration		\$1,476,156	0.50%	Sales Tax	UACCH
UACCRM Millage 1.9 mills \$434,573 No restrictions exist N UAFS County Sales Tax 0.25% \$6,089,618 Committed for Debt Service and Capital; no restrictions for Operating NO LOCAL TAXES ASUB NA COTO N	No Expiration	Capital and Operating	\$747,084	0.25%	Sales Tax	UACCM
UAFS County Sales Tax 0.25% \$6,089,618 Committed for Debt Service and Capital; no restrictions for Operating NO LOCAL TAXES ASUB NA Image: Constant of the constant of th	No Expiration			1.9 mills		UACCRM
ASUB	Dec-2021			0.25%	County Sales Tax	UAFS
BRTC NA COTO NA UA-PTC NA SAUT NA						NO LOCAL TAXES
COTO NA					NA	ASUB
UA-PTC NA SAUT NA						
SAUT NA .					NA	
					NA	UA-PTC
					NA	
SEAC NA L					NA	SEAC

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.

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