

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

2018 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2017-18	Allowable Use for Tax	Date Tax Expires
LOCAL TAXES					
ANC ¹	Millage	1.2 mills	\$737,842	No restrictions exist	No Expiration
ASU/Heber Springs	County Sales Tax	0.5%	\$1,766,891	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,405,434	No restrictions exist	No Expiration
ASUMS	Millage	4 mills	\$2,922,410	Capital and Operating after Debt Service	No Expiration
ASUN ²	County Sales Tax	0.5%	\$1,098,278	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$513,345	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$342,946	Capital or Operating, excluding Salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$464,129	Capital or Operating, excluding Salary	No Expiration
CCCUA	Lockesburg City Sales Tax	0.25%	\$19,071	Capital or Critical Maintenance	No Expiration
EACC	Millage	1.3 mills	\$317,478	Debt service then Operating	No Expiration
NAC	Millage	1.7 mills	\$863,013	Capital and Operating after Debt Service	No Expiration
NPC	Millage	0.8 mills	\$1,475,648	No restrictions exist	No Expiration
NWACC ³	Millage	2.6 mills	\$10,079,767	2/3 Operating; 1/3 Debt Retirement	No Expiration
OZC - Ash Flat	City Sales Tax	0.375%	\$307,971	Capital, Maintenance and Operating	No Expiration
OZC - Melbourne	City Sales Tax	0.375%	\$159,494	Capital, Maintenance and Operating	No Expiration
PCCUA (Phillips County)	Millage	1.7 mills	\$319,782	Operating and Maintenance	No Expiration
PCCUA - Stuttgart/Dewitt (Arkansas County)	County Sales Tax	0.5%	\$1,716,279	Operating and Maintenance	No Expiration
SACC	Millage	0.5 mills	\$380,927	Committed for Debt Service and Capital; no restrictions for Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,435,527	Capital and Operating ⁴	No Expiration
UACCH	Sales Tax	0.50%	\$1,476,156	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$747,084	Capital and Operating	No Expiration
UACCRM	Millage	1.9 mills	\$434,573	No restrictions exist	No Expiration
UAFS	County Sales Tax	0.25%	\$6,089,618	Committed for Debt Service and Capital; no restrictions for Operating	Dec-2021
NO LOCAL TAXES					
ASUB	NA				
BRTC	NA				
COTO	NA				
UA-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