

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

2019 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2018-19	Allowable Use for Tax	Date Tax Expires
LOCAL TAXES					
ANC ¹	Millage	1.2 mills	\$841,684	No restrictions exist	No Expiration
ASU/Heber Springs	County Sales Tax	0.5%	\$1,791,708	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,454,816	No restrictions exist	No Expiration
ASUMS	Millage	4 mills	\$2,935,242	Capital and Operating after Debt Service	No Expiration
ASUN ²	County Sales Tax	0.5%	\$1,060,410	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$516,100	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$349,222	Capital or Operating, excluding Salary	No Expiration
CCCUA	Lockesburg City Sales Tax	0.25%	\$20,450	Capital or Critical Maintenance	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$492,160	Capital or Operating, excluding Salary	No Expiration
EACC	Millage	1.3 mills	\$316,550	Debt service then Operating	No Expiration
NAC	Millage	1.7 mills	\$898,777	Capital and Operating after Debt Service	No Expiration
NPC	Millage	0.8 mills	\$1,493,881	No restrictions exist	No Expiration
NWACC ³	Millage	2.6 mills	\$11,003,333	2/3 Operating; Up to 1/3 Debt Retirement	No Expiration
OZC - Ash Flat	City Sales Tax	0.375%	\$314,275	Capital, Maintenance and Operating	No Expiration
OZC - Melbourne	City Sales Tax	0.375%	\$163,464	Capital, Maintenance and Operating	No Expiration
PCCUA (Phillips County)	Millage	1.7 mills	\$277,217	Operating and Maintenance	No Expiration
PCCUA - Stuttgart/Dewitt (Arkansas County)	County Sales Tax	0.5%	\$1,938,574	Operating and Maintenance	No Expiration
SACC	Millage	0.5 mills	\$484,475	Committed for Debt Service and Capital; no restrictions for Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,502,001	Capital and Operating ⁴	No Expiration
UACCH-T	Sales Tax	0.50%	\$1,501,702	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$744,688	Capital and Operating	No Expiration
UACCRM	Millage	1.9 mills	\$441,316	No restrictions exist	No Expiration
UAFS	County Sales Tax	0.25%	\$6,247,185	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