

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

2020 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2019-20	Allowable Use for Tax	Date Tax Expires
<b>LOCAL TAXES</b>					
ANC <sup>1</sup>	Millage	1.2 mills	\$827,886	No restrictions exist	No Expiration
ASUB/Heber Springs (Cleburne County)	County Sales Tax	0.5%	\$1,914,899	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,490,600	No restrictions exist	No Expiration
ASUMS	Millage	4 mills	\$3,042,764	Capital and Operating after Debt Service	No Expiration
ASUN <sup>2</sup>	County Sales Tax	0.5%	\$1,054,289	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$547,606	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$381,982	Capital or Operating, excluding Salary	No Expiration
CCCUA	Lockesburg City Sales Tax	0.25%	\$23,563	Capital or Critical Maintenance	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$532,319	Capital or Operating, excluding Salary	No Expiration
EACC	Millage	1.3 mills	\$406,049	Debt service then Operating	No Expiration
NAC	Millage	1.7 mills	\$895,198	Capital and Operating after Debt Service	No Expiration
NPC	Millage	0.8 mills	\$1,466,725	No restrictions exist	No Expiration
NWACC <sup>3</sup>	Millage	2.6 mills	\$11,623,323	2/3 Operating; Up to 1/3 Capital/Debt Retirement	No Expiration
OZC - Ash Flat	City Sales Tax	0.375%	\$362,947	Capital, Maintenance and Operating	No Expiration
OZC - Melbourne	City Sales Tax	0.375%	\$157,582	Capital, Maintenance and Operating	No Expiration
PCCUA (Phillips County)	Millage	1.7 mills	\$198,495	Operating and Maintenance	No Expiration
PCCUA - Stuttgart/Dewitt (Arkansas County)	County Sales Tax	0.5%	\$1,993,054	Operating and Maintenance	No Expiration
SACC	Millage	0.5 mills	\$402,179	Committed for Debt Service and Capital; No restrictions for Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,623,662	Capital and Operating <sup>4</sup>	No Expiration
UACCH-T	Sales Tax	0.50%	\$1,522,782	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$806,103	Capital and Operating	No Expiration
UACCRM	Millage	1.9 mills	\$449,840	No restrictions exist	No Expiration
UAFS	County Sales Tax	0.25%	\$6,398,392	Committed for Debt Service and Capital; no restrictions for Operating	Dec-2021
<b>NO LOCAL TAXES</b>					
ASUTR (Formerly CoTO)	NA				
BRTC	NA				
SAUT	NA				
SEAC	NA				
UA-PTC	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