

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

2021 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2020-21	Allowable Use for Tax	Date Tax Expires
LOCAL TAXES					
ANC ¹	Millage	1.2 mills	\$846,473	No restrictions exist	No Expiration
ASUB/Heber Springs (Clebume County)	County Sales Tax	0.5%	\$2,292,974	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,592,529	No restrictions exist	No Expiration
ASUMS	Millage	4 mills	\$3,087,368	Capital and Operating after Debt Service	No Expiration
ASUN ²	County Sales Tax	0.5%	\$1,190,965	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$494,583	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$371,389	Capital or Operating, excluding Salary	No Expiration
CCCUA	Lockesburg City Sales Tax	0.25%	\$21,511	Capital or Critical Maintenance	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$464,920	Capital or Operating, excluding Salary	No Expiration
EACC	Millage	1.3 mills	\$370,073	Debt service then Operating	No Expiration
NAC (Boone County)	Millage	1.7 mills	\$946,561	Capital and Operating after Debt Service	No Expiration
NPC	Millage	0.8 mills	\$1,695,833	No restrictions exist	No Expiration
NWACC ³	Millage	2.6 mills	\$11,984,504	2/3 Operating; Up to 1/3 Capital/Debt Retirement	No Expiration
OZC - Ash Flat	City Sales Tax	0.375%	\$417,327	Capital, Maintenance and Operating	No Expiration
OZC - Melbourne	City Sales Tax	0.375%	\$174,067	Capital, Maintenance and Operating	No Expiration
PCCUA (Phillips County)	Millage	1.7 mills	\$154,244	Operating and Maintenance	No Expiration
PCCUA - Stuttgart/Dewitt (Arkansas County)	County Sales Tax	0.5%	\$1,926,725	Operating and Maintenance	No Expiration
SACC	Millage	0.5 mills	\$477,165	Committed for Debt Service and Capital; No restrictions for Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,765,284	Capital and Operating ⁴	No Expiration
UACCHT	Sales Tax	0.50%	\$1,561,687	Debt service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$891,469	Capital and Operating	No Expiration
UACCRM	Millage	1.9 mills	\$484,757	No restrictions exist	No Expiration
UAFS	County Sales Tax	0.25%	\$7,246,839	Committed for Debt Service and Capital; no restrictions for Operating	Dec-2021
NO LOCAL TAXES					
ASUTR (Formerly CoTO)	N/A				
BRTC	N/A				
SAUT	N/A				
SEAC	N/A				
UAPTC	N/A				

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