

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

2022 Update

| Institution | Type of Tax (Millage and/or Sales) | Tax Rate (# mills or %) | Amt Collected FY 2021-22 | Allowable Use for Tax | Date Tax Expires |
|--|---------------------------------------|----------------------------|-----------------------------|---|---------------------|
| LOCAL TAXES | | | | | |
| ANC ¹ | Millage | 1.2 mills | \$897,741 | No restrictions exist | No Expiration |
| ASUB/Heber Springs (Cleburne County) | County Sales Tax | 0.5% | \$2,403,995 | Capital and Operating | No Expiration |
| ASUMH | Millage | 2 mills | \$1,529,329 | No restrictions exist | No Expiration |
| ASUMS | Millage | 4 mills | \$3,147,435 | Capital and Operating after Debt Service | No Expiration |
| ASUN ² (Jackson County) | County Sales Tax | 0.5% | \$1,272,090 | Capital and Operating | No Expiration |
| CCCUA | Howard Cty Sales Tax | 0.25% | \$648,766 | Capital or Operating, excluding Salary | No Expiration |
| CCCUA | Little River County | 0.25% | \$456,023 | Capital or Operating, excluding Salary | No Expiration |
| CCCUA | Lockesburg City Sales Tax | 0.25% | \$28,593 | Capital or Critical Maintenance | No Expiration |
| CCCUA | Sevier Cty Sales Tax | 0.25% | \$645,307 | Capital or Operating, excluding Salary | No Expiration |
| EACC | Millage | 1.3 mills | \$361,992 | Debt service then Operating | No Expiration |
| NAC (Boone County) | Millage | 1.7 mills | \$971,299 | Capital and Operating after Debt Service | No Expiration |
| NPC | Millage | 0.8 mills | \$1,751,496 | No restrictions exist | No Expiration |
| NWACC ³ | Millage | 2.6 mills | \$12,090,450 | 2/3 Operating; Up to 1/3 Capital/Debt Retirement | No Expiration |
| OZC - Ash Flat | City Sales Tax | 0.375% | \$441,080 | Capital, Maintenance and Operating | No Expiration |
| OZC - Melbourne | City Sales Tax | 0.375% | \$182,088 | Capital, Maintenance and Operating | No Expiration |
| PCCUA (Phillips County) | Millage | 1.7 mills | \$551,042 | Operating and Maintenance | No Expiration |
| PCCUA - Stuttgart/Dewitt (Arkansas County) | County Sales Tax | 0.5% | \$2,031,647 | Operating and Maintenance | No Expiration |
| SACC | Millage | 0.5 mills | \$470,201 | Committed for Debt Service and Capital; No restrictions for Operating | No Expiration |
| UACCB | County Sales Tax | 0.25% | \$1,877,142 | Capital and Operating ⁴ | No Expiration |
| UACCHT | Sales Tax | 0.5% | \$1,796,267 | Debt service, Capital, or Maintenance and Operating | No Expiration |
| UACCM | Sales Tax | 0.25% | \$926,519 | Capital and Operating | No Expiration |
| UACCRM | Millage | 1.9 mills | \$495,803 | No restrictions exist | No Expiration |
| NO LOCAL TAXES | | | | | |
| UAFS | N/A | | | | |
| 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