

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

2023 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2022-23	Allowable Use for Tax	Date Tax Expires
<b>LOCAL TAXES</b>					
ANC <sup>1</sup>	Millage	1.2 mills	\$891,940	No restrictions exist	No Expiration
ASUB/Heber Springs (Cleburne County)	County Sales Tax	0.5%	\$2,608,231	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,716,346	No restrictions exist	No Expiration
ASUMS	Millage	4 mills	\$3,615,269	Capital and Operating after Debt Service	No Expiration
ASUN <sup>2</sup> (Jackson County)	County Sales Tax	0.5%	\$1,358,155	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$665,864	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$488,673	Capital or Operating, excluding Salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$672,814	Capital or Operating, excluding Salary	No Expiration
EACC	Millage	1.3 mills	\$382,683	Debt service then Operating	No Expiration
NAC (Boone County)	Millage	1.7 mills	\$1,040,660	Capital and Operating after Debt Service	No Expiration
NPC	Millage	0.8 mills	\$1,775,337	No restrictions exist	No Expiration
NWACC <sup>3</sup>	Millage	2.6 mills	\$13,836,114	2/3 Operating; Up to 1/3 Capital/Debt Retirement	No Expiration
OZC - Ash Flat	City Sales Tax	0.375%	\$477,903	Capital, Maintenance and Operating	No Expiration
OZC - Melbourne	City Sales Tax	0.375%	\$197,691	Capital, Maintenance and Operating	No Expiration
PCCUA (Phillips County)	Millage	1.7 mills	\$942,143	Operating and Maintenance	No Expiration
PCCUA - Stuttgart/Dewitt (Arkansas County)	County Sales Tax	0.5%	\$2,265,655	Operating and Maintenance	No Expiration
SAC (Formerly SACC)	Millage	0.5 mills	\$487,684	Committed for Debt Service and Capital; No restrictions for Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,941,958	Capital and Operating <sup>4</sup>	No Expiration
UACCHT	Sales Tax	0.5%	\$1,918,822	Debt Service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$985,411	Capital and Operating	No Expiration
UACCRM	Millage	1.9 mills	\$537,215	No restrictions exist	No Expiration
<b>NO LOCAL TAXES</b>					
UAFS	N/A				
ASUTR (Formerly CoTO)	N/A				
BRTC	N/A				
SAUT	N/A				
SEAC	N/A				
UAPTC	N/A				

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