

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

2025 Update

Institution	Type of Tax (Millage and/or Sales)	Tax Rate (# mills or %)	Amt Collected FY 2024-25	Allowable Use for Tax	Date Tax Expires
LOCAL TAXES					
ANC ¹	Millage	1.2 mills	\$895,825	No restrictions exist	No Expiration
ASUB/Heber Springs (Cleburne County)	County Sales Tax	0.5%	\$2,718,557	Capital and Operating	No Expiration
ASUMH	Millage	2 mills	\$1,914,490	No restrictions exist	No Expiration
ASUMS	Millage	4 mills	\$3,917,663	Capital and Operating after Debt Service	No Expiration
ASUN ² (Jackson County)	County Sales Tax	0.5%	\$1,443,720	Capital and Operating	No Expiration
CCCUA	Howard Cty Sales Tax	0.25%	\$645,595	Capital or Operating, excluding Salary	No Expiration
CCCUA	Little River County	0.25%	\$473,445	Capital or Operating, excluding Salary	No Expiration
CCCUA	Sevier Cty Sales Tax	0.25%	\$667,828	Capital or Operating, excluding Salary	No Expiration
NAC (Boone County)	Millage	1.7 mills	\$1,139,646	Capital and Operating after Debt Service	No Expiration
NPC	Millage	0.8 mills	\$1,978,549	No restrictions exist	No Expiration
NWACC ³	Millage	2.6 mills	\$17,131,897	2/3 Operating; Up to 1/3 Capital/Debt Retirement	No Expiration
OZC - Ash Flat	City Sales Tax	0.375%	\$474,264	Capital, Maintenance and Operating	No Expiration
OZC - Melbourne	City Sales Tax	0.375%	\$205,896	Capital, Maintenance and Operating	No Expiration
PCCUA (Phillips County)	Millage	1.7 mills	\$191,850	Operating and Maintenance	No Expiration
PCCUA - Stuttgart/Dewitt (Arkansas County)	County Sales Tax	0.5%	\$2,610,718	Operating and Maintenance	No Expiration
SAC (Formerly SACC)	Millage	0.5 mills	\$618,099	Committed for Debt Service and Capital; No restrictions for Operating	No Expiration
UA-EACC	Millage	1.3 mills	\$416,465	Debt service then Operating	No Expiration
UACCB	County Sales Tax	0.25%	\$1,972,406	Capital and Operating ⁴	No Expiration
UACCHT	Sales Tax	0.5%	\$1,942,485	Debt Service, Capital, or Maintenance and Operating	No Expiration
UACCM	Sales Tax	0.25%	\$1,067,574	Capital and Operating	No Expiration
UACCRM	Millage	1.9 mills	\$582,802	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