

ORDINANCE NO. O-21-36

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF GARLAND, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

“AN ORDINANCE PROVIDING FOR THE LEVY OF A FIVE-EIGHTHS OF ONE PERCENT (0.625%) SALES AND USE TAX WITHIN GARLAND COUNTY, ARKANSAS FOR A PERIOD OF FIVE YEARS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.”

WHEREAS, the Quorum Court of Garland County, Arkansas (the "County") has determined that the County and the municipalities in the County are greatly in need of improvements to and replacement of existing roads, streets, and related structures, including particularly, without limitation, overpasses, underpasses, bridges and sidewalks, and any necessary land, easements, rights of way and related intersection improvements, drainage and traffic control devices and equipment therefor (collectively, the "Road Improvements"); and

WHEREAS, Title 26, Chapter 74, Subchapter 3 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") provides for the levy of county-wide sales and use taxes at the rate of 0.125%, 0.25%, 0.5%, 0.75% or 1%, or any combination thereof; and

WHEREAS, the purpose of this Ordinance is to levy a County-wide sales and use tax at the rate of 0.625%, the net collections of which will be distributed to the County and the municipalities in the County and used to acquire, construct, improve and maintain Road Improvements ("Road Purposes");

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF GARLAND COUNTY, ARKANSAS:

Article 1. Under the authority of the Authorizing Legislation, there is hereby levied a 0.625% tax on the gross receipts from the sale at retail within the County of all items which are subject to the Arkansas Gross Receipts Act of 1941, as amended (A.C.A. §§26-52-101, et seq.), and the imposition of an excise (or use) tax on the storage, use, distribution or other consumption within the County of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. §§26-53-101, et seq.), at a rate of 0.625% of the sale price of the property or, in the case of leases or rentals, of the lease or rental price (collectively, the "Sales and Use Tax").

Article 2. The Sales and Use Tax shall be levied, and the net collections received after deduction of the administrative charges of the State of Arkansas and required rebates (the "Net Collections") shall be used for Road Purposes. The Sales and Use Tax shall be levied and collected on the gross receipts, gross proceeds or sales price in the maximum amount allowed from time to time under Arkansas law, subject to rebates and limitations as from time to time required by Arkansas statutes for certain single transactions.

Article 3. The Net Collections shall be distributed to the County and to the municipalities therein on a per capita basis in accordance with the Authorizing Legislation.


Article 4. The Sales and Use Tax shall be levied for a period of five (5) years with a commencement date of July 1, 2022 and a termination date of June 30, 2027.

Article 5. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Article 6. This Ordinance shall not take effect until an election is held on the question of levying the Sales and Use Tax at which a majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.


PASSED: November 22, 2021.

ATTEST:



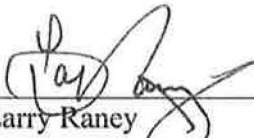
Sarah Smith
Garland County Clerk

APPROVED:



Darryl Mahoney
Garland County Judge

SPONSER:



Larry Raney
Justice of the Peace

CERTIFICATE

The undersigned, County Clerk of Garland County, Arkansas, hereby certifies that the foregoing pages are a true and perfect copy of Ordinance No. O-21-36, passed at a regular session of the Quorum Court, held at the regular meeting place of the Quorum Court at 6 o'clock p.m., on the 22nd day of November, 2021, and that the Ordinance is of record in Ordinance Record Book No. 2, Page 469, now in my possession.

GIVEN under my hand and seal this 22nd day of November, 2021.

(SEAL)





Sarah Smith
County Clerk

