

Garland County Resolution R-19-11

RESOLUTION NO. 9459

A RESOLUTION EXPRESSING SUPPORT FOR IMPROVED REPORTING INFORMATION FROM THE ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION REGARDING LOCAL SALES TAX COLLECTION INFORMATION.

WHEREAS, the Arkansas Department of Finance and Administration (DF&A) collects sales taxes levied by cities and counties under the same tax administration system used to collect State of Arkansas sales taxes; and

WHEREAS, local taxes are collected as an add on to the State of Arkansas sales taxes although an administrative fee of three (3) percent which totaled \$36 million in 2018 is withheld from local collections to fund the collection cost; and that

WHEREAS, local sales taxes provide important revenues to support government services that are provided to their citizenry, such as public safety, street and bridge maintenance; and

WHEREAS, taxing entities are entitled to have information about the collections produced by their tax levies in order to monitor, evaluate, and budget effectively for management and service delivery; and that

WHEREAS, existing Arkansas statutes do not authorize or require DF&A to provide any useful sales tax collection information to local governments; and

WHEREAS, Advertising and Promotion Commissions already have the authority to collect and administer tax levies and have access to specific taxpayer information pursuant to A.C.A. 26-75-603; and that

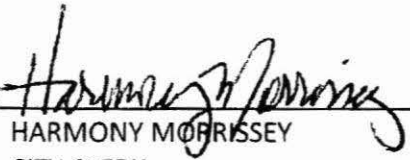
WHEREAS, neighboring states authorize and require the release of sales tax collection information that is satisfactory to serve the needs of local governments; and

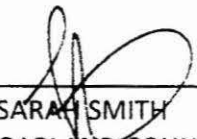
NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the City of Hot Springs, Arkansas:

That the governments of both the Garland County Quorum Court and City of Hot Springs support such legislation to amend Arkansas laws to authorize and require information be provided to designated representatives of local government that will allow for more efficient and transparent reporting of local tax collections. Provided further, Garland County delegates

to the Arkansas General Assembly should make this legislative action a high priority for upcoming legislative sessions until such change comes about.

PASSED: June 18, 2019

ATTEST: 
HARMONY MORRISSEY
CITY CLERK

ATTEST: 
SARAH SMITH
GARLAND COUNTY CLERK

APPROVED: 
PAT McCABE
MAYOR

APPROVED: 
DARRYL MAHONEY
GARLAND COUNTY JUDGE