

ORDINANCE NO. _____

AN ORDINANCE TO CALL A SPECIAL ELECTION IN THE CITY OF LITTLE ROCK, ARKANSAS, FOR JULY 13, 2021, ON THE QUESTION OF WHETHER TO LEVY A 1% SALES AND USE TAX WITHIN THE CITY OF LITTLE ROCK, ARKANSAS, TO PROVIDE THAT THE LEVY SHALL COMMENCE ON JANUARY 1, 2022; TO PRESCRIBE OTHER MATTERS THAT PERTAIN TO THE ELECTION; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

WHEREAS, the Board of Directors of the City of Little Rock, Arkansas (the “City”), passed Little Rock, Ark., Ordinance No. _____ (April __, 2021) which, if approved by the City electors, levies a 1% Sales and Use Tax within the City; and,

WHEREAS, pursuant to Ark. Code Ann. § 26-75-308 a municipality, on once an ordinance which levies a Sales and Use Tax is adopted, must, by ordinance provide for the calling and holding of a special election on the question of whether to approve the levy; and,

WHEREAS, the purpose of this ordinance is to call a special election on the question of the levy of the Sales and Use Tax.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY OF LITTLE ROCK, ARKANSAS:

Section 1. A special election is also hereby called to be held on July 13, 2021, at which special election there shall be submitted to the electors of the City the question of the levy of a 1% Sales and Use Tax pursuant to Little Rock, Ark., Ordinance No. _____ (April __, 2021), and which shall start collection on January 1, 2022, and shall be levied on the receipts from the sale at retail of all items and services that are subject to taxation under the Arkansas Gross Receipts Tax Act of 1941, as amended, as set out in Title 26, Chapter 52, and the Arkansas Compensating Use Tax of 1949, as amended, as set out in Title 26, Chapter 53.

Section 2. On the ballot at the special election on the question referred to in Section 3 of this ordinance the question of whether to levy a Sales and Compensating Use Tax referred to above in substantially the following form:

Vote on measure by placing an “X” in the square opposite the measure either for or
against:

1 FOR Adoption of a 1% local Sales and Compensating Use Tax within the
2 City of Little Rock, Arkansas, for which collections of the levy will begin
3 on January 1, 2022.

4 AGAINST adoption of a 1% local Sales and Compensating Use Tax
5 within the City of Little Rock, Arkansas for which collections of the levy
6 will commence on January 1, 2022.

7 **Section 3.** The election shall be held and conducted and the vote canvassed and the results declared
8 under the law and in the manner now provided for municipal elections unless otherwise provided in Title
9 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the “Authorizing Legislation”) and
10 only qualified voters of the City shall have the right to vote at the election.

11 **Section 4.** The results of the election shall be proclaimed by the Mayor, and his Proclamation shall be
12 published one (1)-time in a newspaper having a general circulation in the City, which Proclamation shall
13 advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty (30) days
14 after the date of publication.

15 **Section 5.** A certified copy of this ordinance shall be filed with the Pulaski County Clerk at least sixty
16 (60) days prior to the election date.

17 **Section 6.** A certified copy of this ordinance shall be provided to the County Board of Election
18 Commissioners so that the necessary Election Officials and supplies may be provided.

19 **Section 7.** A certified copy of this ordinance shall also be provided to the Commissioner of Revenues
20 of the State of Arkansas as soon as practical.

21 **Section 8.** A copy of this ordinance shall be given to the County Board of Election Commissioners so
22 that the necessary Election Officials and supplies may be provided.

23 **Section 9.** The Mayor and City Clerk or Recorder, for and on behalf of the City, be, and they are
24 hereby authorized and directed to do any and all things necessary to call and hold the special election as
25 herein provided and, if the levy of the Sales and Use Tax is approved by the electors, to cause the Sales and
26 Use Tax to be collected in accordance with the Authorizing Legislation, and to perform all acts of whatever
27 nature necessary in a timely fashion to carry out the authority conferred by this ordinance.

28 **Section 10.** Any other required steps not expressly set forth in this ordinance shall also be conducted
29 in a timely fashion in order to accomplish the purposes set out within this ordinance.

30 **Section 11.** Because the 3/8-Cent (\$0.00375 cents) Sales and Compensating Use Tax authorized in
31 Little Rock, Ark., Ordinance No. 20,450 (July 11, 2011), approved by vote of the people, shall expire and
32 collection shall cease on December 31, 2021, the aggregate increase in the levy of a Sales and Compensating
33 Use Tax upon the successful implementation of the tax authorized in this ordinance, is only 5/8-Cent
34 (.00625 cents) when the levy commences on January 1, 2022.

1 **Section 9. Severability.** In the event any section, subsection, subdivision, paragraph, subparagraph,
2 item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or
3 unconstitutional, such declaration or adjudication shall not affect the remaining provisions of this
4 ordinance, as if such invalid or unconstitutional provision was not originally a part of this ordinance.

5 **Section 10. Repealer.** All ordinances, resolutions, bylaws, and other matters inconsistent with this
6 ordinance, including but not limited to Little Rock, Ark., Ordinance No. 20,449 (July 11, 2011) and, Little
7 Rock, Ark., Ordinance No. 20,450 (July 11, 2011), are hereby repealed to the extent of such inconsistency.

8 **Section 11. Emergency Clause.** *The ability to properly fund necessary improvements, programs,*
9 *and operations of the City, and to properly budget for them as part of the process to adopt a 2022 Annual*
10 *Budget, and to have a timely election on the question of whether to impose the additional sales and*
11 *compensating use tax levy called for in this ordinance is essential to the public health, safety, and welfare;*
12 *an emergency is, therefore, declared to exist and this ordinance shall be in full force and effect from and*
13 *after the date of its passage and publication.*

14 **PASSED: April 20, 2021**

15 **ATTEST:**

APPROVED:

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17 _____
18 **Susan Langley, City Clerk**

_____ **Frank Scott, Jr., Mayor**

19 **APPROVED AS TO LEGAL FORM:**

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21 _____
22 **Thomas M. Carpenter, City Attorney**

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