

1 **ORDINANCE NO. _____**

2
3 **AN ORDINANCE TO LEVY AN ADDITIONAL 3/8-CENT SALES AND**
4 **COMPENSATING USE TAX WITHIN THE CITY OF LITTLE ROCK,**
5 **ARKANSAS, TO BE USED FOR GENERAL OPERATIONAL PURPOSES;**
6 **TO PROVIDE THAT THE LEVY SHALL COMMENCE ON JANUARY 1,**
7 **2025; TO PRESCRIBE OTHER MATTERS THAT PERTAIN TO THE**
8 **MATTER; AND FOR OTHER PURPOSES.**

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10 **WHEREAS**, the Board of Directors of the City of Little Rock, Arkansas (the "City"), have determined
11 that it is appropriate to levy an additional 3/8-Cent (\$0.00375%) Sales and Compensating Use Tax within
12 the City to be used for general operational purposes; and,

13 **WHEREAS**, pursuant to Ark. Code Ann. § 26-75-208, once an ordinance which levies a Sales and
14 Compensating Use Tax is adopted, a municipality must by ordinance provide for the calling and holding of
15 a special election on the question of whether to approve the levy; and,

16 **WHEREAS**, the purpose of this ordinance is to levy an additional 3/8-Cent (\$0.00375%) Sales and
17 Compensating Use Tax.

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

20 **Section 1.** The Board of Directors of the City of Little Rock hereby levies an additional 3/8-Cent
21 (\$0.00375%) Sales and Compensating Use Tax, to be used for general operational purposes, the collection
22 of which shall start on January 1, 2025, and which shall be levied on the receipts from the sale at retail of
23 all items and services that are subject to taxation under the Arkansas Gross Receipts Tax Act of 1941, as
24 amended, as set out in Title 26, Chapter 52 of the Arkansas Code of 1987 Annotated, and the Arkansas
25 Compensating Use Tax of 1949, as amended, as set out in Title 26, Chapter 53 of the Arkansas Code of
26 1987 Annotated.

27 **Section 2.** On the date of this ordinance, the City, by separate ordinance, shall call for a special election
28 on whether to approve the levy to be held on November 5, 2024, as required by Ark. Code Ann. § 26-75-
29 208 (a) (1).

30 **Section 3.** The ballot title at the special election on the question of whether to levy the additional Sales
31 and Compensating Use Tax referred to above shall be in substantially the following form:

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

1 FOR Adoption of an additional $\frac{3}{8}$ -Cent (\$0.00375%) local Sales and Compensating
2 Use Tax within the City of Little Rock, Arkansas, for which collections of the levy
3 will begin on January 1, 2025, to be used for general operational purposes.

4 AGAINST Adoption of an additional $\frac{3}{8}$ -Cent (\$0.00375%) local Sales and
5 Compensating Use Tax within the City of Little Rock, Arkansas for which
6 collections of the levy will commence on January 1, 2025, to be used for general
7 operational purposes.

8 **Section 4.** The special election shall be held and conducted and the vote canvassed and the results
9 declared under the law and in the manner now provided for municipal elections unless otherwise provided
10 in Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing
11 Legislation") and only qualified voters of the City shall have the right to vote at the election.

12 **Section 5.** The results of the election shall be proclaimed by the Mayor, and his Proclamation shall be
13 published one (1)-time in a newspaper having a general circulation in the City, which Proclamation shall
14 advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty (30) days
15 after the date of publication.

16 **Section 6.** The Mayor and City Clerk or Recorder, for and on behalf of the City, be, and they are hereby
17 authorized and directed to do any and all things necessary to call and hold the special election as herein
18 provided and, if the levy of the Sales and Compensating Use Tax is approved by the electors, to cause the
19 Sales and Compensating Use Tax to be collected in accordance with the Authorizing Legislation, and to
20 perform all acts of whatever nature necessary in a timely fashion to carry out the authority conferred by this
21 ordinance.

22 **Section 7.** Any other required steps not expressly set forth in this ordinance shall also be conducted in
23 a timely fashion in order to accomplish the purposes set out within this ordinance.

24 **Section 8. Severability.** In the event any section, subsection, subdivision, paragraph, subparagraph,
25 item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or
26 unconstitutional, such declaration or adjudication shall not affect the remaining portions of the ordinance,
27 which shall remain in full force and effect as if the portion so declared or adjudged invalid or
28 unconstitutional was not originally a part of the ordinance.

29 **Section 9. Repealer.** All ordinances, resolutions, bylaws, and other matters inconsistent with this
30 ordinance, are hereby repealed to the extent of such inconsistency.

31 **PASSED: July 16, 2024**

32 **ATTEST:**

APPROVED:

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35 **Susan Langley, City Clerk**

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35 **Frank Scott, Jr., Mayor**

1 **APPROVED AS TO LEGAL FORM:**

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4 **Thomas M. Carpenter, City Attorney**

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