1	ORDINANCE NO
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3	AN ORDINANCE TO CALL A SPECIAL ELECTION IN THE CITY OF
4	LITTLE ROCK, ARKANSAS, FOR NOVEMBER 5, 2024, ON THE
5	QUESTION OF WHETHER TO LEVY AN ADDITIONAL 3/8-CENT SALES
6	AND COMPENSATING USE TAX WITHIN THE CITY OF LITTLE
7	ROCK, ARKANSAS, TO BE USED FOR GENERAL OPERATIONAL
8	PURPOSES; TO PROVIDE THAT THE LEVY SHALL COMMENCE ON
9	JANUARY 1, 2025; TO PRESCRIBE OTHER MATTERS THAT PERTAIN
	TO THE ELECTION; AND FOR OTHER PURPOSES.
10	TO THE ELECTION; AND FOR OTHER FURFOSES.
11	WHEREAS A D. L. CD. A. C.A. CL. CL. D. L. A.L. (AL. HOLLE). LILLIAN
12	WHEREAS, the Board of Directors of the City of Little Rock, Arkansas (the "City"), passed Little
13	Rock, Ark., Ordinance No (July 16, 2024) which, if approved by the City electors, levies an
14	additional ³ / ₈ -Cent (\$0.00375 cent) Sales and Compensating Use Tax within the City to be used for general
15	operational purposes and which shall expire on December 31, 2034; and,
16	WHEREAS, pursuant to Ark. Code Ann. § 26-75-208, once an ordinance which levies a Sales and
17	Compensating Use Tax is adopted, a municipality must by ordinance provide for the calling and holding of
18	a special election on the question of whether to approve the levy; and,
19	WHEREAS, the purpose of this ordinance is to call a special election on the question of the levy of
20	additional ³ / ₈ -Cent (\$0.00375%) Sales and Compensating Use Tax.
21	NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY
22	OF LITTLE ROCK, ARKANSAS:
23	Section 1. A special election is hereby called to be held on November 5, 2024, at which special election
24	there shall be submitted to the electors of the City the question of the levy of an additional 3/8-Cent
25	(\$0.00375 cent) Sales and Use Tax to be used for general operational purposes pursuant to Little Rock,
26	Ark., Ordinance No (July 16, 2024), which shall start collection on January 1, 2025, and shall be
27	levied on the receipts from the sale at retail of all items and services that are subject to taxation under the
28	Arkansas Gross Receipts Tax Act of 1941, as amended, as set out in Title 26, Chapter 52 of the Arkansas
29	Code of 1987 Annotated, and the Arkansas Compensating Use Tax of 1949, as amended, as set out in Title
30	26, Chapter 53 of the Arkansas Code of 1987 Annotated.
31	Section 2. The ballot title at the special election on the question of whether to levy the Sales and
32	Compensating Use Tax referred to above shall be in substantially the following form:
33	Vote on measure by placing an "X" in the square opposite the measure either for or against:

1		FOR Adoption of an additional 3/8-Cent (\$0.00375 cent) local Sales and		
2		Compensating Use Tax within the City of Little Rock, Arkansas, for which		
3		collections of the levy will begin on January 1, 2025, to be used for general		
4		operational purposes.		
5		AGAINST Adoption of an additional 3/8-Cent (\$0.00375 cent) local Sales and		
6		Compensating Use Tax within the City of Little Rock, Arkansas for which		
7		collections of the levy will commence on January 1, 2025, to be used for general		
8		operational purposes.		
9	Section	on 3. The special election shall be held and conducted and the vote canvassed and the results		
10	declared under the law and in the manner now provided for municipal elections unless otherwise provided			
11	in Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing			
12	Legislation") and only qualified voters of the City shall have the right to vote at the election.			
13	Section 4. The results of the election shall be proclaimed by the Mayor, and his Proclamation shall be			
14	published one (1)-time in a newspaper having a general circulation in the City, which Proclamation shall			
15	advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty (30) days			
16	after the date of publication.			
17	Section 5. The Mayor and City Clerk or Recorder, for and on behalf of the City, be, and they are hereby			
18	authorized and directed to do any and all things necessary to call and hold the special election as herei			
19	provided and, if the levy of the Sales and Compensating Use Tax is approved by the electors, to cause the			
20	Sales and Compensating Use Tax to be collected in accordance with the Authorizing Legislation, and t			
21	perform all acts of whatever nature necessary in a timely fashion to carry out the authority conferred by this			
22	ordinance.			
23	Section	on 6. Any other required steps not expressly set forth in this ordinance shall also be conducted in		
24	a timely f	ashion in order to accomplish the purposes set out within this ordinance.		
25	Section 7. Severability. In the event any section, subsection, subdivision, paragraph, subparagraph			
26	item, sen	tence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or		
27	unconstit	utional, such declaration or adjudication shall not affect the remaining portions of the ordinance,		
28	which shall remain in full force and effect as if the portion so declared or adjudged invalid			
29	unconstitutional was not originally a part of the ordinance.			
30	Section	on 8. Repealer. All ordinances, resolutions, bylaws, and other matters inconsistent with this		
31	ordinance, including but not limited to Little Rock, Ark., Ordinance No (Date), are hereb			
32	repealed to the extent of such inconsistency.			
33	PASSED	: July 16, 2024		

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ATTEST:	APPROVED:	
Susan Langley, City Clerk	Frank Scott, Jr., Mayor	
APPROVED AS TO LEGAL FORM:		
Thomas M. Carpenter, City Attorney		
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