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 5/8-CENT SALES
6	AND COMPENSATING USE TAX WITHIN THE CITY OF LITTLE
7	ROCK, ARKANSAS, TO BE USED FOR GENERAL CAPITAL
8	PURPOSES; TO PROVIDE THAT THE LEVY SHALL COMMENCE ON
9	JANUARY 1, 2025; AND TO PROVIDE THAT THE LEVY SHALL EXPIRE
10	ON DECEMBER 31, 2034; TO PRESCRIBE OTHER MATTERS THAT
11	PERTAIN TO THE ELECTION; AND FOR OTHER PURPOSES.
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13	WHEREAS, the Board of Directors of the City of Little Rock, Arkansas (the "City"), passed Little
14	Rock, Ark., Ordinance No (July 16, 2024) which, if approved by the City electors, levies an
15	additional ⁵ / ₈ -Cent (\$0.00625 cent) Sales and Compensating Use Tax within the City to be used for general
16	capital purposes and which shall expire on December 31, 2034; and,
17	WHEREAS, pursuant to Ark. Code Ann. § 26-75-208, once an ordinance which levies a Sales and
18	Compensating Use Tax is adopted, a municipality must by ordinance provide for the calling and holding of
19	a special election on the question of whether to approve the levy; and,
20	WHEREAS, the purpose of this ordinance is to call a special election on the question of the levy of an
21	additional ⁵ / ₈ -Cent (\$0.00625 cent) Sales and Compensating Use Tax.
22	NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY
23	OF LITTLE ROCK, ARKANSAS:
24	Section 1. A special election is hereby called to be held on November 5, 2024, at which special election
25	there shall be submitted to the electors of the City the question of the levy of an additional 5/8-Cent
26	(\$0.00625 cent) Sales and Use Tax to be used for general capital purposes pursuant to Little Rock, Ark.,
27	Ordinance No (July 16, 2024), which shall start collection on January 1, 2025, and shall be levied
28	on the receipts from the sale at retail of all items and services that are subject to taxation under the Arkansas
29	Gross Receipts Tax Act of 1941, as amended, as set out in Title 26, Chapter 52 of the Arkansas Code of
30	1987 Annotated and the Arkansas Compensating Use Tax of 1949, as amended, as set out in Title 26,
31	Chapter 53 of the Arkansas Code of 1987 Annotated, and which shall expire on December 31, 2034.
32	Section 2. For purposes of this levy, proceeds from the ⁵ / ₈ -Cent (\$0.00625 cent) Sales and
33	Compensating Use Tax may be used to acquire, construct, equip, or lease capital improvements of a public
34	nature.

1	(A)	"Capital improvements of a public nature" means:
2		(1) Street Facilities
3		(2) Roads Facilities
4		(3) Public Parks and other Recreational Facilities
5		(4) Port Facilities
6		(5) Tourism Facilities
7		(6) Fire Protection Facilities
8		(7) Municipal Buildings
9		(8) Courthouses (District Court Facilities)
10		(8) Police Facilities
11		(9) Facilities for the Securing and Developing of Industry
12		(10) Drainage Facilities
13		(11) Pedestrian Facilities
14		(12) Research Parks
15	(B) "F	acilities" means real property, personal property or mixed property of any and every
16	kir	nd, including, without limitation, rights-of-way, utilities, vehicles, materials, equipment,
17	fix	ctures, machinery, furniture, furnishings, buildings and other improvements of every
18	kir	nd.
19	(C) "A	acquire" means to obtain at any time by gift, purchase or other arrangement any capital
20	im	provements of a public nature, or any portion thereof, whether theretofore constructed
21	an	d equipped, theretofore partially constructed and equipped, or being constructed and
22	eq	uipped at the time of the acquisition for such consideration and pursuant to such terms
23	an	d conditions as the governing body of the municipality shall determine.
24	(D) "C	construct" means to build, in whole or in part, in such manner and by such method,
25	inc	cluding contracting therefor, and if the latter, by negotiation or bidding upon such terms
26	and	d pursuant to such advertising as determined by the governing body of the municipality,
27	un	der the circumstances existing at the time, as will most effectively serve the purposes of
28	thi	s Section.
29	(E) "E	quip" means to install or place in or on any building or structure equipment of any and
30	eve	ery kind, whether or not affixed, including, without limitations, building service
31	eq	uip-ment, fixtures, heating equipment, air conditioning equipment, machinery, furniture,
32	fur	rnishings, vehicles, and personal property of every kind.
33	(F) "L	ease" means a lease of capital improvements of a public nature by and between a City
34	as	lessee and another person as lessor.
35	(G) "C	Calendar quarter" means the three (3)-month period beginning on January 1st, April 1st,

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1 July 1st or October 1st. 2 Section 3. The ballot title at the special election on the question of whether to levy the Sales and 3 Compesating Use Tax referred to above shall be in substantially the following form: 4 Vote on measure by placing an "X" in the square opposite the measure either for or against: 5 FOR Adoption of an additional ⁵/₈-Cent (\$0.00625 cent) local Sales and Compensating Use Tax within the City of Little Rock, Arkansas, for which 6 7 collections of the levy will begin on January 1, 2025, to be used for general capital 8 purposes, and which shall expire on December 31, 2034. 9 AGAINST Adoption of an additional 5/8-Cent (\$0.00625 cent) local Sales and П 10 Compensating Use Tax within the City of Little Rock, Arkansas for which 11 collections of the levy will commence on January 1, 2025, to be used for general 12 capital purposes, and which shall expire on December 31, 2034. 13 **Section 4.** The special election shall be held and conducted and the vote canvassed and the results 14 declared under the law and in the manner now provided for municipal elections unless otherwise provided 15 in Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing 16 Legislation") and only qualified voters of the City shall have the right to vote at the election. 17 Section 5. The results of the election shall be proclaimed by the Mayor, and his Proclamation shall be 18 published one (1)-time in a newspaper having a general circulation in the City, which Proclamation shall 19 advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty (30) days 20 after the date of publication. 21 **Section 6.** The Mayor and City Clerk or Recorder, for and on behalf of the City, be, and they are hereby 22 authorized and directed to do any and all things necessary to call and hold the special election as herein 23 provided and, if the levy of the Sales and Compensating Use Tax is approved by the electors, to cause the 24 Sales and Compensating Use Tax to be collected in accordance with the Authorizing Legislation, and to 25 perform all acts of whatever nature necessary in a timely fashion to carry out the authority conferred by this 26 ordinance. 27 Section 7. Any other required steps not expressly set forth in this ordinance shall also be conducted in 28 a timely fashion in order to accomplish the purposes set out within this ordinance. 29 Section 8. Severability. In the event any section, subsection, subdivision, paragraph, subparagraph, 30 item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or 31 unconstitutional, such declaration or adjudication shall not affect the remaining portions of the ordinance, 32 which shall remain in full force and effect as if the portion so declared or adjudged invalid or 33 unconstitutional was not originally a part of the ordinance.

ordinance, are hereby repealed to the extent of such inconsistency.

Section 9. Repealer. All ordinances, resolutions, bylaws, and other matters inconsistent with this

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1	PASSED: July 16, 2024		
2	ATTEST:	APPROVED:	
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4 5	Susan Langley, City Clerk	Fronk Coatt In Marian	
		Frank Scott, Jr., Mayor	
6	APPROVED AS TO LEGAL FORM:		
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8 9	Thomas M. Carpenter, City Attorney		
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