

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE TO CALL A SPECIAL ELECTION IN THE CITY OF LITTLE ROCK, ARKANSAS, FOR NOVEMBER 5, 2024, ON THE QUESTION OF WHETHER TO LEVY AN ADDITIONAL <sup>3</sup>/<sub>8</sub>-CENT SALES AND COMPENSATING USE TAX WITHIN THE CITY OF LITTLE ROCK, ARKANSAS, TO BE USED FOR GENERAL OPERATIONAL PURPOSES; TO PROVIDE THAT THE LEVY SHALL COMMENCE ON JANUARY 1, 2025; TO PRESCRIBE OTHER MATTERS THAT PERTAIN TO THE ELECTION; AND FOR OTHER PURPOSES.**

**WHEREAS**, the Board of Directors of the City of Little Rock, Arkansas (the "City"), passed Little Rock, Ark., Ordinance No. 22,485 (July 16, 2024) which, if approved by the City electors, levies an additional <sup>3</sup>/<sub>8</sub>-Cent (\$0.00375 cent) Sales and Compensating Use Tax within the City to be used for general operational purposes and which shall expire on December 31, 2034; and,

**WHEREAS**, pursuant to Ark. Code Ann. § 26-75-208, once an ordinance which levies a Sales and Compensating Use Tax is adopted, a municipality 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 additional <sup>3</sup>/<sub>8</sub>-Cent (\$0.00375%) Sales and Compensating 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 hereby called to be held on November 5, 2024, at which special election there shall be submitted to the electors of the City the question of the levy of an additional <sup>3</sup>/<sub>8</sub>-Cent (\$0.00375 cent) Sales and Use Tax to be used for general operational purposes pursuant to Little Rock, Ark., Ordinance No. 22,485 (July 16, 2024), which shall start collection on January 1, 2025, 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 of the Arkansas Code of 1987 Annotated, and the Arkansas Compensating Use Tax of 1949, as amended, as set out in Title 26, Chapter 53 of the Arkansas Code of 1987 Annotated.

**Section 2.** The ballot title at the special election on the question of whether to levy the Sales and Compensating Use Tax referred to above shall be 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 an additional  $\frac{3}{8}$ -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  $\frac{3}{8}$ -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 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 herein  
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 to  
21            perform all acts of whatever nature necessary in a timely fashion to carry out the authority conferred by this  
22            ordinance.

23            **Section 6.** Any other required steps not expressly set forth in this ordinance shall also be conducted in  
24            a timely fashion 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, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or  
27            unconstitutional, 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 or  
29            unconstitutional was not originally a part of the ordinance.

30            **Section 8. Repealer.** All ordinances, resolutions, bylaws, and other matters inconsistent with this  
31            ordinance, including but not limited to Little Rock, Ark., Ordinance No. 22,485 (July 16, 2024), are hereby  
32            repealed to the extent of such inconsistency.

33        **PASSED: July 30, 2024**

1 **ATTEST:**

**APPROVED:**

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Susan Langley, City Clerk

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5 **APPROVED AS TO LEGAL FORM:**

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Thomas M. Carpenter, City Attorney

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