

**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 5/8-CENT SALES AND COMPENSATING USE TAX WITHIN THE CITY OF LITTLE ROCK, ARKANSAS, TO BE USED FOR GENERAL CAPITAL PURPOSES; TO PROVIDE THAT THE LEVY SHALL COMMENCE ON JANUARY 1, 2025; AND TO PROVIDE THAT THE LEVY SHALL EXPIRE ON DECEMBER 31, 2034; 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. 22,487 (July 16, 2024) which, if approved by the City electors, levies an additional 5/8-Cent (\$0.00625 cent) Sales and Compensating Use Tax within the City to be used for general capital 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 an additional 5/8-Cent (\$0.00625 cent) 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 5/8-Cent (\$0.00625 cent) Sales and Use Tax to be used for general capital purposes pursuant to Little Rock, Ark., Ordinance No. 22,487 (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, and which shall expire on December 31, 2034.

**Section 2.** For purposes of this levy, proceeds from the 5/8-Cent (\$0.00625 cent) Sales and Compensating Use Tax may be used to acquire, construct, equip, or lease capital improvements of a public nature.

(A) "Capital improvements of a public nature" means:

- 1 (1) Street Facilities
- 2 (2) Roads Facilities
- 3 (3) Public Parks and other Recreational Facilities
- 4 (4) Port Facilities
- 5 (5) Tourism Facilities
- 6 (6) Fire Protection Facilities
- 7 (7) Municipal Buildings
- 8 (8) Courthouses (District Court Facilities)
- 9 (8) Police Facilities
- 10 (9) Facilities for the Securing and Developing of Industry
- 11 (10) Drainage Facilities
- 12 (11) Pedestrian Facilities
- 13 (12) Research Parks

14 (B) "Facilities" means real property, personal property or mixed property of any and every  
15 kind, including, without limitation, rights-of-way, utilities, vehicles, materials, equipment,  
16 fixtures, machinery, furniture, furnishings, buildings and other improvements of every  
17 kind.

18 (C) "Acquire" means to obtain at any time by gift, purchase or other arrangement any capital  
19 improvements of a public nature, or any portion thereof, whether theretofore constructed  
20 and equipped, theretofore partially constructed and equipped, or being constructed and  
21 equipped at the time of the acquisition for such consideration and pursuant to such terms  
22 and conditions as the governing body of the municipality shall determine.

23 (D) "Construct" means to build, in whole or in part, in such manner and by such method,  
24 including contracting therefor, and if the latter, by negotiation or bidding upon such terms  
25 and pursuant to such advertising as determined by the governing body of the municipality,  
26 under the circumstances existing at the time, as will most effectively serve the purposes of  
27 this Section.

28 (E) "Equip" means to install or place in or on any building or structure equipment of any and  
29 every kind, whether or not affixed, including, without limitations, building service  
30 equip-ment, fixtures, heating equipment, air conditioning equipment, machinery, furniture,  
31 furnishings, vehicles, and personal property of every kind.

32 (F) "Lease" means a lease of capital improvements of a public nature by and between a City  
33 as lessee and another person as lessor.

34 (G) "Calendar quarter" means the three (3)-month period beginning on January 1<sup>st</sup>, April 1<sup>st</sup>,  
35 July 1<sup>st</sup> or October 1<sup>st</sup>.

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

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

4          FOR Adoption of an additional  $\frac{5}{8}$ -Cent (\$0.00625 cent) local Sales and  
5       Compensating Use Tax within the City of Little Rock, Arkansas, for which  
6       collections of the levy will begin on January 1, 2025, to be used for general capital  
7       purposes, and which shall expire on December 31, 2034.

8          AGAINST Adoption of an additional  $\frac{5}{8}$ -Cent (\$0.00625 cent) local Sales and  
9       Compensating Use Tax within the City of Little Rock, Arkansas for which  
10       collections of the levy will commence on January 1, 2025, to be used for general  
11       capital purposes, and which shall expire on December 31, 2034.

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

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

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

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

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

33       **Section 9. Repealer.** All ordinances, resolutions, bylaws, and other matters inconsistent with this  
34 ordinance, including, but not limited to Little Rock, Ark., Ordinance No. 22,485 (July 16, 2024), are hereby  
35 repealed to the extent of such inconsistency.

1 **PASSED: July 30, 2024**

2 **ATTEST:**

**APPROVED:**

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Susan Langley, City Clerk

\_\_\_\_\_ **Frank Scott, Jr., Mayor**

6 **APPROVED AS TO LEGAL FORM:**

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Thomas M. Carpenter, City Attorney

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