



STATE OF ARKANSAS  
DEPARTMENT OF FINANCE  
AND ADMINISTRATION

REVENUE DIVISION  
SALES AND USE TAX SECTION  
P.O. BOX 1272  
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JANUARY - MARCH 2018

LIST OF CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	<b>- CITY LIST -</b>					
* (1)	<b>Alexander</b>	60-02	10/01/05	2.000%	Pulaski	
	Alma	17-01	01/01/99	2.000%	Crawford	
	Almyra	01-05	01/01/05	1.000%	Arkansas	
* (1)	<b>Alpena</b>	05-02	01/01/06	1.000%	Boone	
	Altheimer	35-05	08/01/88	1.000%	Jefferson	
	Altus	24-04	01/01/89	1.000%	Franklin	
	Amity	10-04	10/01/96	1.500%	Clark	
	Anthonyville	18-12	10/01/10	2.000%	Crittenden	
	Arkadelphia	10-02	11/01/05	1.000%	Clark	
* (1)	<b>Ash Flat</b>	67-02	10/01/02	1.375%	Sharp	
	Ashdown	41-01	01/01/98	2.000%	Little River	
	Atkins	58-02	10/01/07	2.000%	Pope	
	Augusta	74-02	10/01/95	1.000%	Woodruff	
	Austin	43-02	01/01/13	2.000%	Lonoke	
	Avoca	04-13	05/01/88	1.000%	Benton	
	Bald Knob	73-17	04/01/17	1.500%	White	
	Barling	65-04	04/01/15	2.000%	Sebastian	
	Batesville	32-01	07/01/12	2.000%	Independence	
	Bauxite	62-04	10/01/10	1.500%	Saline	
	Bay	16-01	10/01/11	1.000%	Craighead	
	Bearden	52-04	03/01/90	1.000%	Ouachita	
	Beebe	73-02	09/01/86	1.000%	White	
	Beedeville	34-05	01/01/07	0.500%	Jackson	
	Bella Vista	04-23	04/01/10	1.000%	Benton	
	Belleville	75-06	10/01/04	1.000%	Yell	
	Benton (city)	62-03	04/01/14	2.500%	Saline	
	Bentonville	04-03	10/01/03	2.000%	Benton	
	Berryville	08-02	10/01/11	2.000%	Carroll	
	Bethel Heights	04-04	10/01/07	2.500%	Benton	
* (1)	<b>Big Flat</b>	03-06	07/01/16	1.000%	Baxter	
	Black Rock	38-03	10/01/92	1.000%	Lawrence	
	Blevins	29-02	01/01/09	1.500%	Hempstead	
	Blue Mountain	42-01	10/01/92	1.000%	Logan	
	Blytheville	47-05	10/01/17	1.500%	Mississippi	
	Bonanza	65-06	01/01/02	1.000%	Sebastian	
	Bono	16-03	10/01/11	1.000%	Craighead	
	Booneville	42-10	10/01/10	2.000%	Logan	
	Bradford	73-03	07/01/14	2.000%	White	
	Bradley (city)	37-01	01/01/11	1.000%	Lafayette	
	Branch	24-02	01/01/89	1.000%	Franklin	
	Briarcliff	03-09	07/01/08	1.000%	Baxter	
	<b>Brinkley</b>	<b>48-02</b>	<b>01/01/18</b>	<b>3.000%</b>	<b>Monroe</b>	<b>INCREASED BY 1%</b>
	Brookland	16-04	04/01/16	3.000%	Craighead	
	Bryant	62-01	10/01/06	3.000%	Saline	
	<b>Bull Shoals</b>	<b>45-01</b>	<b>01/01/18</b>	<b>2.000%</b>	<b>Marion</b>	<b>INCREASED BY 1%</b>
	Cabot	43-11	05/01/99	2.000%	Lonoke	
	Caddo Valley	10-01	10/01/10	2.000%	Clark	
	Calico Rock	33-03	10/01/97	2.000%	Izard	
	Camden	52-01	01/01/08	1.750%	Ouachita	
	Caraway	16-05	04/01/12	1.000%	Craighead	
	Carlisle	43-04	01/01/12	2.125%	Lonoke	
	Cash	16-06	04/01/16	1.000%	Craighead	
* (1)	<b>Cave City</b>	67-03	04/01/14	1.000%	Sharp	
	Cave Springs	04-11	01/01/85	1.000%	Benton	
	Cedarville	17-10	04/01/17	1.000%	Crawford	
	Centerton	04-09	10/01/99	2.000%	Benton	
	Charleston	24-05	04/01/04	1.500%	Franklin	
* (1)	<b>Cherokee Village</b>	67-08	01/01/12	1.000%	Sharp	
	Cherry Valley	19-01	04/01/15	1.000%	Cross	
	Chidester	52-05	01/01/02	2.000%	Ouachita	
	Clarendon	48-01	10/01/11	3.000%	Monroe	
	Clarksville	36-01	04/01/12	2.000%	Johnson	
	Clinton	71-03	01/01/97	1.000%	Van Buren	

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Coal Hill	36-02	04/01/13	1.000%	Johnson	
	Conway (city)	23-01	10/01/01	1.750%	Faulkner	
	Corning	11-01	10/01/08	1.750%	Clay	
	Cotter	03-02	10/01/99	2.000%	Baxter	
	Cotton Plant	74-01	11/01/84	1.000%	Woodruff	
	Cove	57-02	04/01/09	2.000%	Polk	
	Crawfordsville	18-04	10/01/14	2.000%	Crittenden	
	Crossett	02-01	01/01/14	2.250%	Ashley	
*(1)	<b>Damascus</b>	23-05	10/01/12	1.000%	Faulkner	
	Danville	75-04	01/01/17	1.500%	Yell	
	Dardanelle	75-02	09/01/99	2.000%	Yell	
	De Queen	66-01	07/01/05	1.000%	Sevier	
	Decatur	04-05	03/01/83	1.000%	Benton	
	Delight	55-03	04/01/11	1.000%	Pike	
	Dermott	09-03	04/01/15	2.000%	Chicot	
	Des Arc	59-03	09/01/93	1.000%	Prairie	
	DeValls Bluff	59-04	04/01/13	3.000%	Prairie	
	<b>DeWitt</b>	<b>01-02</b>	<b>01/01/18</b>	<b>2.000%</b>	<b>Arkansas</b>	<b>DECREASED BY 1.5%</b>
	Diamond City	05-15	10/01/97	1.000%	Boone	
	Diaz	34-07	04/01/09	1.000%	Jackson	
	Dierks	31-02	09/01/88	1.000%	Howard	
	Dover	58-03	06/01/93	1.000%	Pope	
	Dumas	21-03	01/01/07	2.500%	Desha	
	Dyer	17-07	04/01/95	1.000%	Crawford	
	Earle	18-03	01/01/01	2.000%	Crittenden	
	East Camden	52-03	12/01/87	1.000%	Ouachita	
	El Dorado	70-02	10/01/15	1.250%	Union	
	Elkins	72-02	10/01/14	2.750%	Washington	
*(1)	<b>Elm Springs</b>	72-03	04/01/04	1.000%	Washington	
	England	43-06	10/01/06	3.000%	Lonoke	
	Etowah	47-17	01/01/00	1.000%	Mississippi	
	Eudora	09-02	10/01/96	2.000%	Chicot	
	Eureka Springs	08-01	10/01/17	2.375%	Carroll	
	Evening Shade	67-04	04/01/15	1.000%	Sharp	
*(1)	<b>Fairfield Bay</b>	71-04	04/01/01	1.500%	Van Buren	
	Farmington	72-16	01/01/15	2.000%	Washington	
	Fayetteville	72-14	01/01/07	2.000%	Washington	
	Flippin	45-02	08/01/93	1.000%	Marion	
	Fordyce	20-02	11/01/04	1.500%	Dallas	
	Foreman	41-07	07/01/95	1.000%	Little River	
	Forrest City	68-02	04/01/14	1.875%	St. Francis	
	Fort Smith	65-01	05/01/01	2.000%	Sebastian	
	Fouke	46-02	05/01/82	1.000%	Miller	
	Fountain Hill	02-02	01/01/95	1.000%	Ashley	
	Franklin (city)	33-05	01/01/89	1.000%	Izard	
	Garfield	04-14	07/01/01	1.000%	Benton	
	Garland (city)	46-01	09/01/81	1.000%	Miller	
	Gassville	03-03	01/01/15	1.000%	Baxter	
	Gentry	04-06	01/01/10	1.125%	Benton	
	Gilbert	64-01	12/01/93	1.000%	Searcy	
	Gillett	01-04	04/01/10	3.000%	Arkansas	
	Gillham	66-03	01/01/16	2.000%	Sevier	
	Gilmore	18-06	01/01/98	1.000%	Crittenden	
	Glenwood	55-04	01/01/98	1.500%	Pike	
	Gosnell	47-09	07/01/03	1.500%	Mississippi	
	Gould	40-02	04/01/16	3.000%	Lincoln	
	Grady	40-03	07/01/98	1.000%	Lincoln	
	Gravette	04-07	10/01/09	2.000%	Benton	
	Green Forest	08-03	10/01/13	2.250%	Carroll	
	Greenbrier	23-03	01/01/07	2.000%	Faulkner	
	Greenland	72-06	10/01/17	3.000%	Washington	
	Greenwood	65-05	04/01/14	2.000%	Sebastian	
	Greers Ferry	12-02	10/01/14	1.000%	Cleburne	
	Guion	33-07	04/01/92	1.000%	Izard	
	Gum Springs	10-05	04/01/13	1.000%	Clark	
	Gurdon	10-03	01/01/12	1.500%	Clark	
	Guy	23-07	04/01/14	1.500%	Faulkner	
	Hackett	65-09	01/01/03	1.000%	Sebastian	
	<b>Hamburg</b>	<b>02-03</b>	<b>01/01/18</b>	<b>2.000%</b>	<b>Ashley</b>	<b>INCREASED BY 1%</b>
*(1)	<b>Hardy</b>	67-01	09/01/81	1.000%	Sharp	
	Harrisburg	56-03	01/01/16	2.000%	Poinsett	
	Harrison	05-12	01/01/15	1.250%	Boone	
	Hartford	65-10	10/01/16	2.000%	Sebastian	

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Haskell	62-05	04/01/17	2.000%	Saline	
	Hatfield	57-04	07/01/93	1.000%	Polk	
	Havana	75-07	10/01/04	1.000%	Yell	
	Hazen	59-01	10/01/10	3.000%	Prairie	
	Heber Springs	12-03	07/01/06	1.000%	Cleburne	
	Helena-West Helena	54-07	07/01/07	2.000%	Phillips	
	Hermitage	06-02	10/01/95	1.000%	Bradley	
	Higginson	73-09	04/01/15	1.000%	White	
	Highfill	04-16	10/01/02	2.000%	Benton	
	Highland	67-09	10/01/02	1.500%	Sharp	
	Holly Grove	48-03	10/01/10	3.000%	Monroe	
	Hope	29-01	02/01/88	1.000%	Hempstead	
	Horatio	66-04	07/01/14	1.000%	Sevier	
* (1)	<b>Horseshoe Bend</b>	33-01	01/01/99	2.000%	Izard	
	Hot Springs (city)	26-01	06/01/07	1.500%	Garland	
	Hoxie	38-05	01/01/92	1.000%	Lawrence	
	Hughes	68-01	01/01/82	1.000%	St. Francis	
* (1)	<b>Humphrey</b>	01-03	12/01/87	1.000%	Arkansas	
	Huntington	65-02	01/01/98	1.500%	Sebastian	
	Huntsville	44-01	01/01/14	2.000%	Madison	
	Imboden	38-06	04/01/10	1.000%	Lawrence	
	Jacksonville	60-04	01/01/04	2.000%	Pulaski	
	Jasper	51-01	01/01/04	2.000%	Newton	
* (1)	<b>Jennette</b>	18-08	07/01/99	1.000%	Crittenden	
	Johnson (city)	72-07	10/01/05	2.000%	Washington	
	Joiner	47-10	01/01/08	1.250%	Mississippi	
	Jonesboro	16-11	01/01/15	1.000%	Craighead	
	Judsonia	73-10	04/01/17	1.000%	White	
	Junction City	70-05	04/01/13	1.000%	Union	
	Keiser	47-02	04/01/14	2.000%	Mississippi	
	Keo	43-08	01/01/99	1.000%	Lonoke	
	Kibler	17-05	05/01/92	1.000%	Crawford	
	Kingsland	13-02	07/01/99	1.000%	Cleveland	
	Lake City	16-09	04/01/11	1.000%	Craighead	
	Lake Village	09-01	01/01/98	2.000%	Chicot	
	Lakeview	03-05	08/01/84	1.000%	Baxter	
	Lamar	36-05	07/01/17	2.000%	Johnson	
	Lead Hill	05-07	04/01/15	1.000%	Boone	
	Lepanto	56-01	04/01/14	2.250%	Poinsett	
	Leslie	64-02	01/01/01	1.000%	Searcy	
	Lewisville	37-04	10/01/02	1.000%	Lafayette	
	Lincoln	72-15	07/01/12	2.000%	Washington	
	Little Flock	04-17	01/01/05	1.000%	Benton	
	Little Rock	60-05	01/01/12	1.500%	Pulaski	
	Lockesburg	66-05	04/01/15	0.750%	Sevier	
	Lonoke (city)	43-09	07/01/17	1.500%	Lonoke	
	Lowell	04-08	01/01/04	2.000%	Benton	
	Luxora	47-12	07/01/98	1.000%	Mississippi	
	Madison (city)	68-05	12/01/89	1.000%	St. Francis	
	Magazine	42-04	01/01/09	2.000%	Logan	
	Magnolia	14-03	01/01/13	2.375%	Columbia	
	<b>Malvern</b>	<b>30-01</b>	<b>01/01/18</b>	<b>2.000%</b>	<b>Hot Spring</b>	<b>INCREASED BY 1%</b>
	Mammoth Spring	25-01	06/01/82	1.000%	Fulton	
	Manila	47-13	07/01/15	1.250%	Mississippi	
* (1)	<b>Mansfield</b>	65-03	01/01/07	2.500%	Sebastian	
	Marianna	39-01	07/01/07	2.000%	Lee	
	Marion (city)	18-01	09/01/91	2.000%	Crittenden	
	Marked Tree	56-04	10/01/07	2.000%	Poinsett	
	Marmaduke	28-03	01/01/12	1.250%	Greene	
	Marshall	64-03	10/01/99	0.500%	Searcy	
	Marvell	54-05	10/01/08	2.000%	Phillips	
	Maumelle	60-06	04/01/04	1.000%	Pulaski	
	Mayflower	23-02	10/01/08	2.000%	Faulkner	
	Maynard	61-02	04/01/12	1.500%	Randolph	
	McCrary	74-04	10/01/03	1.000%	Woodruff	
	McGehee	21-01	07/01/07	3.000%	Desha	
	McRae	73-12	04/01/13	1.000%	White	
	Melbourne	33-02	10/01/12	2.000%	Izard	
	Mena	57-01	05/01/97	1.000%	Polk	
	Menifee	15-02	01/01/09	3.000%	Conway	
	Mineral Springs	31-03	08/01/90	1.000%	Howard	
	Monette	16-10	10/01/13	1.000%	Craighead	
	Monticello	22-01	08/01/87	1.000%	Drew	
	Moorefield	32-05	07/01/15	2.000%	Independence	



	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Moro	39-05	08/01/91	1.000%	Lee	
	Morrilton	15-01	04/01/87	1.000%	Conway	
	Mount Ida	49-05	12/01/94	1.000%	Montgomery	
	<b>Mountain Home</b>	<b>03-01</b>	<b>01/01/18</b>	<b>1.375%</b>	<b>Baxter</b>	<b>INCREASED BY .375%</b>
	Mountain View	69-01	09/01/05	2.000%	Stone	
	Mountainburg	17-04	01/01/00	2.500%	Crawford	
	Mulberry	17-03	01/01/98	2.000%	Crawford	
	Murfreesboro	55-05	10/01/99	1.500%	Pike	
	Nashville	31-01	01/01/86	1.000%	Howard	
	Newport	34-01	04/01/12	1.500%	Jackson	
	Norfolk	03-04	07/01/03	1.000%	Baxter	
	Norman	49-03	07/01/08	1.000%	Montgomery	
	<b>North Little Rock</b>	<b>60-01</b>	<b>01/01/18</b>	<b>2.000%</b>	<b>Pulaski</b>	<b>INCREASED BY 1%</b>
	Oak Grove	08-13	02/01/95	1.000%	Carroll	
	Oak Grove Heights	28-04	07/01/16	1.000%	Greene	
	Ola	75-03	04/01/13	2.000%	Yell	
	Oppelo	15-03	01/01/93	1.000%	Conway	
	Osceola	47-01	10/01/13	1.000%	Mississippi	
	Oxford	33-06	04/01/91	1.000%	Izard	
	Ozark	24-07	07/01/16	2.000%	Franklin	
	Palestine	68-04	10/01/12	2.000%	St. Francis	
	Pangburn	73-13	07/01/13	1.000%	White	
	Paragould	28-05	01/01/12	0.750%	Greene	
	Paris	42-06	01/01/14	1.500%	Logan	
	Patmos	29-08	10/01/93	1.000%	Hempstead	
	Patterson	74-05	07/01/06	1.000%	Woodruff	
	Pea Ridge	04-10	06/01/84	1.000%	Benton	
	Perla	30-02	01/01/84	1.000%	Hot Spring	
	Perryville	53-07	01/01/03	1.000%	Perry	
	Piggott	11-03	10/01/10	2.000%	Clay	
	Pine Bluff	35-01	10/01/17	2.250%	Jefferson	
	Pineville	33-04	01/01/89	1.000%	Izard	
	Plainview	75-01	10/01/17	1.500%	Yell	
	Pleasant Plains	32-08	04/01/17	2.000%	Independence	
	Plumerville	15-04	10/01/17	2.000%	Conway	
	Pocahontas	61-04	10/01/13	2.000%	Randolph	
	Portia	38-09	10/01/99	1.000%	Lawrence	
	Portland	02-06	01/01/14	1.000%	Ashley	
	Pottsville	58-06	04/01/09	1.500%	Pope	
	Prairie Grove	72-09	01/01/12	2.250%	Washington	
	Prescott	50-01	07/01/09	1.000%	Nevada	
	Pyatt	45-03	07/01/09	0.500%	Marion	
*(1)	<b>Quitman</b>	12-05	10/01/07	1.500%	Cleburne	
	Ravenden	38-11	01/01/03	1.000%	Lawrence	
	Rector	11-02	07/01/04	2.000%	Clay	
	Redfield	35-04	04/01/99	1.000%	Jefferson	
	Rison	13-01	02/01/88	1.000%	Cleveland	
	Rockport	30-03	01/01/12	2.000%	Hot Spring	
	Roe	48-04	03/01/93	1.000%	Monroe	
	Rogers	04-02	04/01/12	2.000%	Benton	
	Rose Bud	73-01	04/01/09	2.000%	White	
	Rudy	17-09	07/01/16	0.500%	Crawford	
	Russellville	58-01	01/01/98	1.500%	Pope	
	Salem	25-02	09/01/83	1.000%	Fulton	
	Salesville	03-07	07/01/12	1.000%	Baxter	
	Searcy (city)	73-15	07/01/14	1.500%	White	
	Shannon Hills	62-02	11/01/83	1.000%	Saline	
	Sheridan	27-01	01/01/98	2.000%	Grant	
	Sherrill	35-07	04/01/03	1.000%	Jefferson	
	Sherwood	60-07	04/01/05	1.000%	Pulaski	
	Shirley	71-01	09/01/87	1.000%	Van Buren	
	Siloam Springs	04-01	07/01/06	2.000%	Benton	
	Sparkman	20-01	01/01/85	1.000%	Dallas	
*(1)	<b>Springdale</b>	72-10	10/01/03	2.000%	Washington	
	Springtown	04-21	07/01/05	1.000%	Benton	
	St. Charles	01-06	07/01/03	2.000%	Arkansas	
	Stamps	37-02	01/01/98	1.000%	Lafayette	
	Star City	40-01	06/01/99	2.000%	Lincoln	
	Stephens	52-02	11/01/86	1.000%	Ouachita	
	Strong	70-08	04/01/13	1.000%	Union	
	Stuttgart	01-01	07/01/14	3.000%	Arkansas	
	Sulphur Springs	04-12	01/01/85	1.000%	Benton	
	Summit	45-04	09/01/93	1.000%	Marion	

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Sunset	18-10	04/01/07	3.000%	Crittenden	
	Swifton	34-09	04/01/01	1.000%	Jackson	
	Taylor	14-04	07/01/05	2.000%	Columbia	
*(2)	Texarkana	46-13	01/01/08	2.500%	Miller	
	Thornton	07-03	01/01/96	1.000%	Calhoun	
	<b>Tontitown</b>	<b>72-11</b>	<b>01/01/18</b>	<b>2.750%</b>	<b>Washington</b>	<b>INCREASED BY .75%</b>
	Trumann	56-05	01/01/17	2.000%	Poinsett	
	Tuckerman	34-02	10/01/06	1.250%	Jackson	
	Turrell	18-11	04/01/99	2.000%	Crittenden	
	Tyronza	56-06	10/01/07	1.000%	Poinsett	
	Van Buren (city)	17-02	01/01/13	2.000%	Crawford	
	Vandervoort	57-05	01/01/07	1.000%	Polk	
	Vilonia	23-04	01/01/14	2.500%	Faulkner	
	Viola	25-03	01/01/16	2.000%	Fulton	
	Wabbaseka	35-02	01/01/85	1.000%	Jefferson	
	Waldenburg	56-09	09/01/06	2.000%	Poinsett	
	Waldron	63-01	01/01/17	2.000%	Scott	
	Walnut Ridge	38-01	04/01/89	1.000%	Lawrence	
	Ward	43-10	04/01/15	2.000%	Lonoke	
	Warren	06-03	09/01/94	1.000%	Bradley	
	Washington (city)	29-10	09/01/93	1.000%	Hempstead	
	Weiner	56-08	04/01/01	1.000%	Poinsett	
	West Fork	72-12	01/01/17	3.000%	Washington	
	West Memphis	18-02	01/01/02	1.500%	Crittenden	
	Western Grove	51-02	10/01/15	1.000%	Newton	
	Wheatley	68-03	12/01/91	1.000%	St. Francis	
	White Hall	35-03	03/01/85	1.000%	Jefferson	
	Wickes	57-07	02/01/95	1.000%	Polk	
	Widener	68-08	04/01/12	1.750%	St. Francis	
	Wiederkehr Village	24-03	01/01/89	1.000%	Franklin	
	Wilmot	02-07	04/01/15	1.000%	Ashley	
	Wilson	47-16	10/01/16	1.000%	Mississippi	
	Wilton	41-04	01/01/91	1.000%	Little River	
	Wynne	19-04	10/01/11	1.000%	Cross	
	Yellville	45-05	01/01/13	2.000%	Marion	

- COUNTY LIST -

Arkansas County	01-00	01/01/98	1.000%	
Ashley County	02-00	07/01/10	1.500%	
Baxter County	03-00	07/01/90	1.000%	
Benton County	04-00	08/01/98	1.000%	
Boone County	05-00	01/01/07	1.250%	
Bradley County	06-00	07/01/09	2.000%	
Calhoun County	07-00	07/01/14	2.500%	
Carroll County	08-00	10/01/00	0.500%	
Chicot County	09-00	04/01/16	2.000%	
Clark County	10-00	10/01/07	1.500%	
Clay County	11-00	04/01/14	1.500%	
Cleburne County	12-00	10/01/07	1.625%	
Cleveland County	13-00	10/01/14	3.250%	
Columbia County	14-00	01/01/99	1.500%	
Conway County	15-00	10/01/00	1.750%	
Craighead County	16-00	01/01/08	1.000%	
Crawford County	17-00	10/01/14	1.750%	
Crittenden County	18-00	01/01/16	2.750%	
Cross County	19-00	07/01/02	2.000%	
Dallas County	20-00	10/01/08	2.000%	
Desha County	21-00	02/01/05	1.500%	
Drew County	22-00	07/01/16	2.250%	
Faulkner County	23-00	04/01/00	0.500%	
<b>Franklin County</b>	<b>24-00</b>	<b>01/01/18</b>	<b>2.000%</b>	<b>INCREASED BY .5%</b>
Fulton County	25-00	04/01/12	2.000%	
Garland County	26-00	07/01/17	1.500%	
Grant County	27-00	01/01/09	1.250%	
Greene County	28-00	04/01/12	1.750%	
Hempstead County	29-00	10/01/13	2.000%	
Hot Spring County	30-00	01/01/09	1.500%	
Howard County	31-00	05/01/07	2.750%	
Independence County	32-00	04/01/14	1.750%	
Izard County	33-00	10/01/07	0.500%	
Jackson County	34-00	07/01/13	2.250%	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Jefferson County	35-00	07/01/11	1.625%		
Johnson County	36-00	10/01/87	1.000%		
Lafayette County	37-00	04/01/07	2.250%		
Lawrence County	38-00	04/01/16	2.500%		
Lee County	39-00	09/01/81	1.000%		
Lincoln County	40-00	09/01/85	1.000%		
Little River County	41-00	07/01/07	2.250%		
Logan County	42-00	01/01/17	2.000%		
Lonoke County	43-00	10/01/09	1.000%		
Madison County	44-00	10/01/03	2.000%		
Marion County	45-00	04/01/17	1.750%		
Miller County	46-00	10/01/12	1.250%		
Mississippi County	47-00	04/01/15	2.500%		
Monroe County	48-00	09/01/89	0.000%		NO COUNTY TAX
Montgomery County	49-00	04/01/07	1.000%		
Nevada County	50-00	01/01/14	2.000%		
Newton County	51-00	10/01/09	1.500%		
Ouachita County	52-00	07/01/15	3.000%		
Perry County	53-00	01/01/08	2.500%		
Phillips County	54-00	07/01/00	2.000%		
Pike County	55-00	07/01/12	2.000%		
Poinsett County	56-00	09/01/00	1.250%		
Polk County	57-00	07/01/07	2.000%		
Pope County	58-00	10/01/94	1.000%		
Prairie County	59-00	04/01/14	1.500%		
Pulaski County	60-00	04/01/82	1.000%		
Randolph County	61-00	01/01/99	1.250%		
Saline County	62-00	08/01/07	0.000%		NO COUNTY TAX
Scott County	63-00	10/01/09	2.625%		
Searcy County	64-00	04/01/17	1.500%		
Sebastian County	65-00	01/01/02	1.250%		
Sevier County	66-00	01/01/06	2.375%		
Sharp County	67-00	01/01/06	1.000%		
St. Francis County	68-00	04/01/17	2.500%		
Stone County	69-00	05/01/87	1.000%		
Union County	70-00	01/01/06	2.000%		
Van Buren County	71-00	01/01/01	2.000%		
Washington County	72-00	12/01/04	1.250%		
White County	73-00	04/01/17	1.750%		
<b>Woodruff County</b>	<b>74-00</b>	<b>01/01/18</b>	<b>2.000%</b>		<b>INCREASED BY 1%</b>
Yell County	75-00	10/01/16	1.875%		

\*(1) Following cities **WITH** a Sales and Use Tax ACROSS county lines:

The City of ALEXANDER - Pulaski Co. and Saline Co.  
The City of ALPENA - Boone Co. and Carroll Co.  
The City of ASH FLAT - Sharp Co. and Fulton Co.  
The City of BIG FLAT - Baxter Co. and Searcy Co.  
The City of CAVE CITY - Sharp Co. and Independence Co.  
The City of CHEROKEE VILLAGE - Sharp Co. and Fulton Co.  
The City of DAMASCUS- Faulkner Co. and Van Buren Co.  
The City of ELM SPRINGS - Washington Co. and Benton Co.  
The City of FAIRFIELD BAY - Van Buren Co. and Cleburne Co.  
The City of HARDY - Sharp Co. and Fulton Co.  
The City of HORSESHOE BEND - Izard Co., Fulton Co. and Sharp Co.  
The City of HUMPHREY - Arkansas Co. and Jefferson Co.  
The City of JENNETTE - Crittenden Co. and St. Francis Co.  
The City of MANSFIELD - Sebastian Co. and Scott Co.  
The City of QUITMAN - Cleburne Co., Faulkner Co. and Van Buren Co.  
The City of SPRINGDALE - Washington Co. and Benton Co.

\*(2) Beginning JANUARY 1, 2008 the Texarkana reporting code (46-09 AND 46-12) has been changed to (46-13) and the rate adjusted to 2.50%

#### ADDITIONAL INFORMATION

See the instructions for the excise tax reporting forms for special taxes such as:

Special taxes include Tourism tax, Beer Excise tax, Short Term Rental tax (non vehicle), Aviation Sales tax, Aviation Use tax, Liquor Excise tax, Residential Moving tax, Wholesale Vending tax, Short Term Rental Vehicle tax, Long Term Rental Vehicle tax, 10% Mixed Drink tax, and 4% Additional Mixed Drink tax.

#### SALES TAX PHONE NUMBERS:

501-682-7104 General Information

501-682-1895 Apply for a Permit

501-682-7924 Accounts Receivable Unit

501-682-7904 FAX - Sales & Use Tax

501-682-7105 Electronic Fund Transfers/Prepayments

SEE OUR INTERNET PAGE: <http://www.dfa.arkansas.gov>



# Local Option Sales and Use Tax in Arkansas



KEY: Counties not collecting sales tax

Source: Rachel Garrett, Office of State Treasurer

See also: [www.dfa.arkansas.gov](http://www.dfa.arkansas.gov)

## 2017 Elections

NEWTON Co., Feb. 14	Failed. 1%
BLYTHEVILLE, May 9	Passed. .5%
BULL SHOALS, May 9	Passed. 1%
GREENLAND, June 12	Passed. 1%
PINE BLUFF, June 12	Passed. 5/8%
TONTITOWN, July 11	Passed. 0.75%
NORTH LITTLE ROCK, Aug. 8	Passed. 1%
BAXTER Co., Sept. 12	Passed. .25%
CENTERTON, Sept. 12	Passed. 1%
MOUNTAIN HOME, Sept. 12	Passed. .375%
ALEXANDER, Nov. 14	Passed. 1%
CONWAY, Nov. 14	Passed. 3/8%
LONOKE, Nov. 14	Passed. 1.25%
	Passed. .25%

Sales and Use Tax Year-to-Date 2017 with 2016 Comparison (shaded gray)

Month	Municipal Tax		County Tax		Total Tax		Interest	
January	\$51,749,675	\$49,037,009	\$46,139,133	\$43,720,229	\$97,888,807	\$92,757,238	\$15,903	\$15,812
February	\$60,007,416	\$59,477,239	\$52,583,090	\$51,693,904	\$112,590,506	\$111,171,143	\$17,386	\$20,455
March	\$48,225,282	\$45,484,389	\$42,723,485	\$41,503,958	\$90,948,767	\$86,988,347	\$18,863	\$17,357
April	\$50,349,075	\$51,278,433	\$44,591,728	\$46,543,122	\$94,940,803	\$97,821,554	\$15,747	\$19,032
May	\$55,441,606	\$51,716,750	\$48,861,910	\$46,509,945	\$104,303,516	\$98,226,695	\$17,059	\$16,799
June	\$50,977,784	\$48,045,270	\$45,261,893	\$42,836,823	\$96,239,677	\$90,882,093	\$17,534	\$17,947
July	\$55,472,881	\$52,527,961	\$49,248,601	\$47,321,806	\$104,721,482	\$99,849,766	\$18,995	\$17,750
August	\$54,840,523	\$52,254,925	\$49,357,901	\$47,594,177	\$104,198,425	\$99,849,102	\$15,982	\$17,169
September	\$53,692,981	\$53,746,167	\$48,991,616	\$49,430,573	\$102,684,597	\$103,176,740	\$45,866	\$18,913
October	\$53,796,257	\$52,105,594	\$49,299,660	\$47,384,899	\$103,095,917	\$99,490,493	\$79,279	\$17,666
November	\$53,815,854	\$53,632,182	\$49,290,527	\$48,831,434	\$103,106,380	\$102,463,617	\$78,491	\$17,523
December	\$52,730,085	\$51,969,068	\$48,086,258	\$46,917,820	\$100,816,343	\$98,886,888	\$72,999	\$17,198
Total	\$641,099,418	\$621,274,986	\$574,435,802	\$560,288,690	\$1,215,535,220	\$1,181,563,676	\$414,105	\$213,621
Averages	\$53,424,951	\$51,772,916	\$47,869,650	\$46,690,724	\$101,294,602	\$98,463,640	\$34,509	\$17,802