

State of Arkansas

77th General Assembly

Regular Session, 1989

S.R.

11

By: Senators Brandon and Hoofman

SENATE RESOLUTION

PROVIDING FOR A STUDY OF A PROPOSAL ALLOWING THE STATE TO
LEVY A ONE PERCENT (1%) COUNTY SALES TAX IN LIEU OF THE
COUNTY "LOCAL OPTION" SALES TAX.

WHEREAS, Arkansas law provides that counties have the option of levying a one percent (1%) sales tax within the county; and

WHEREAS, since the levying of the tax is optional, the administration and collection is burdensome on the state; and

WHEREAS, a study is needed to be conducted in order to determine the feasibility of such a study,

NOW THEREFORE,

BE IT RESOLVED BY THE SENATE OF THE SEVENTY-SEVENTH GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

THAT the Joint Interim Committee on City, County and Local Affairs is requested to conduct a study to determine the feasibility of allowing the state to levy a one percent (1%) county sales tax for all counties in lieu of the "local option" sales tax.