

**Garland County, Arkansas**  
**Public Health, Welfare & Safety Committee Meeting**  
**Courtroom 200**  
**November 15, 2021 – 5:30 PM**

**Agenda**

Committee Members: Chairman Larry Raney, Vice Chairman Jimmy Young, Justices Esther Dixon, Jim Sorrells, Matt McKee, Jason Braziel, and Thomas Anderson

All Justices of the Peace and the public are welcome and encouraged to attend.

1. Call to order
2. Invocation
3. Consideration of an ordinance calling a special election in Garland County on the question of levying a county-wide five-eighths of one percent (0.625%) sales and use tax for a period of five years.
4. Consideration of an ordinance providing for the levy of a five-eighths of one percent (0.625%) sales and use tax within Garland County for a period of five years.
5. Adjourned

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

**BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF GARLAND, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:**

“AN ORDINANCE CALLING A SPECIAL ELECTION IN GARLAND COUNTY, ARKANSAS ON THE QUESTION OF LEVYING A COUNTY-WIDE FIVE-EIGHTHS OF ONE PERCENT (0.625%) SALES AND USE TAX FOR A PERIOD OF FIVE YEARS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.”

**WHEREAS**, the Quorum Court of Garland County, Arkansas (the "County") has passed on \_\_\_\_\_, 2021, Ordinance No. \_\_\_\_\_ (the "Tax Ordinance") providing for the levy of a 0.625% sales and use tax within the County (the "Sales and Use Tax") for a period of five (5) years; and

**WHEREAS**, the purpose of this Ordinance is to call a special election on the question of the levy of the Sales and Use Tax;

**NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF GARLAND COUNTY, ARKANSAS:**

**Article 1.** There is hereby called a special election to be held on February 8, 2022, at which election there shall be submitted to the electors of the County the question of the levy of the Sales and Use Tax.

**Article 2.** The question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

0.625% SALES AND USE TAX

Adoption of a 0.625% local sales and use tax within Garland County for a period of five (5) years (the "Tax"), the net collections of which remaining after deduction of the administrative charges of the State of Arkansas ("State") and required rebates will be distributed to the County and the municipalities therein on a per capita basis in accordance with applicable State law and used to acquire, construct, improve and maintain Road Improvements. "Road Improvements" include improvements to and replacement of existing roads, streets, and related structures, including particularly, without limitation, overpasses, underpasses, bridges and sidewalks, and any necessary land, easements, rights of way and related intersection improvements, drainage and traffic control devices and equipment therefor. The levy of the Tax shall commence on July 1, 2022 and expire on June 30, 2027.

FOR.....

AGAINST.....

**Article 3.** The election shall be held and conducted and the vote canvassed and the results declared under the law and in the manner now provided for county elections and only qualified voters of the County shall have the right to vote at the election.

**Article 4.** The results of the election shall be proclaimed by the County Court, and such Proclamation shall be published one time in a newspaper published in the County and having a general circulation therein, which Proclamation shall advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty days after the date of publication.

**Article 5.** A copy of this Ordinance shall be (a) filed with the Garland County Clerk at least 70 days prior to the election date and (b) given to the Garland County Board of Election Commissioners so that the necessary election officials and supplies may be provided. A certified copy of this Ordinance and the Tax Ordinance shall also be provided to the Commissioner of Revenues of the State of Arkansas as soon as practical.

**Article 6.** The County Judge and County Clerk, for and on behalf of the County, are hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided and, if the levy of the Sales and Use Tax is approved by the electors, to cause the Sales and Use Tax to be collected, and to perform all acts of whatever nature necessary to carry out the authority conferred by this Ordinance.

**Article 7.** All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

**Article 8.** The provisions of this Ordinance are separable and if an article, phrase or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of the Ordinance.

PASSED: \_\_\_\_\_, 2021.

ATTEST: \_\_\_\_\_  
Sarah Smith  
Garland County Clerk

APPROVED: \_\_\_\_\_  
Darryl Mahoney  
Garland County Judge

SPONSER: \_\_\_\_\_  
Larry Raney  
Justice of the Peace

CERTIFICATE

The undersigned, County Clerk of Garland County, Arkansas, hereby certifies that (a) the foregoing pages are a true and perfect copy of Ordinance No. \_\_\_\_\_, passed at a regular session of the Quorum Court, held at the regular meeting place of the Quorum Court at \_\_\_\_\_ o'clock p.m., on the \_\_\_\_\_ day of \_\_\_\_\_, 2021, and that the Ordinance is of record in Ordinance Record Book No. \_\_\_\_\_, Page \_\_\_\_\_, now in my possession and (b) this Ordinance has been filed in my office as of the date hereof.

GIVEN under my hand and seal this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

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Sarah Smith  
County Clerk

(SEAL)



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

**BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF GARLAND, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:**

“AN ORDINANCE PROVIDING FOR THE LEVY OF A FIVE-EIGHTHS OF ONE PERCENT (0.625%) SALES AND USE TAX WITHIN GARLAND COUNTY, ARKANSAS FOR A PERIOD OF FIVE YEARS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.”

**WHEREAS**, the Quorum Court of Garland County, Arkansas (the "County") has determined that the County and the municipalities in the County are greatly in need of improvements to and replacement of existing roads, streets, and related structures, including particularly, without limitation, overpasses, underpasses, bridges and sidewalks, and any necessary land, easements, rights of way and related intersection improvements, drainage and traffic control devices and equipment therefor (collectively, the "Road Improvements"); and

**WHEREAS**, Title 26, Chapter 74, Subchapter 3 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") provides for the levy of county-wide sales and use taxes at the rate of 0.125%, 0.25%, 0.5%, 0.75% or 1%, or any combination thereof; and

**WHEREAS**, the purpose of this Ordinance is to levy a County-wide sales and use tax at the rate of 0.625%, the net collections of which will be distributed to the County and the municipalities in the County and used to acquire, construct, improve and maintain Road Improvements ("Road Purposes");

**NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF GARLAND COUNTY, ARKANSAS:**

**Article 1.** Under the authority of the Authorizing Legislation, there is hereby levied a 0.625% tax on the gross receipts from the sale at retail within the County of all items which are subject to the Arkansas Gross Receipts Act of 1941, as amended (A.C.A. §§26-52-101, et seq.), and the imposition of an excise (or use) tax on the storage, use, distribution or other consumption within the County of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. §§26-53-101, et seq.), at a rate of 0.625% of the sale price of the property or, in the case of leases or rentals, of the lease or rental price (collectively, the "Sales and Use Tax").

**Article 2.** The Sales and Use Tax shall be levied, and the net collections received after deduction of the administrative charges of the State of Arkansas and required rebates (the "Net Collections") shall be used for Road Purposes. The Sales and Use Tax shall be levied and collected on the gross receipts, gross proceeds or sales price in the maximum amount allowed from time to time under Arkansas law, subject to rebates and limitations as from time to time required by Arkansas statutes for certain single transactions.

**Article 3.** The Net Collections shall be distributed to the County and to the municipalities therein on a per capita basis in accordance with the Authorizing Legislation.

**Article 4.** The Sales and Use Tax shall be levied for a period of five (5) years with a commencement date of July 1, 2022 and a termination date of June 30, 2027.

**Article 5.** All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

**Article 6.** This Ordinance shall not take effect until an election is held on the question of levying the Sales and Use Tax at which a majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.

PASSED: \_\_\_\_\_, 2021.

ATTEST: \_\_\_\_\_  
Sarah Smith  
Garland County Clerk

APPROVED: \_\_\_\_\_  
Darryl Mahoney  
Garland County Judge

SPONSER: \_\_\_\_\_  
Larry Raney  
Justice of the Peace

CERTIFICATE

The undersigned, County Clerk of Garland County, Arkansas, hereby certifies that the foregoing pages are a true and perfect copy of Ordinance No. \_\_\_\_\_, passed at a regular session of the Quorum Court, held at the regular meeting place of the Quorum Court at \_\_\_\_ o'clock p.m., on the \_\_\_\_ day of \_\_\_\_\_, 2021, and that the Ordinance is of record in Ordinance Record Book No. \_\_\_\_\_, Page \_\_\_\_\_, now in my possession.

GIVEN under my hand and seal this \_\_\_\_ day of \_\_\_\_\_, 2021.

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Sarah Smith  
County Clerk

(SEAL)