

**BOONE COUNTY**                      **CODE OF ORDINANCES**  
**Chapter 4 - Taxes**

**Chapter 4:            TAXES**

**Article**

**I.    ADMINISTRATION**

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**Article I. ADMINISTRATION**

**Section**

400.00 Preparer of the tax books; designation.

**§ 400.00 PREPARER OF THE TAX BOOKS; DESIGNATION.**

- 1) AFFIRMATION OF THE COURT. A.C.A. §§ 26-26-2001, et seq., and special language in Section 10 of Act 1218 of 2007 require the county official that is the preparer of the tax books to annually report, by February 15<sup>th</sup> of each calendar year, information as required by the Rules of the Assessment Coordination Department (hereinafter “Rules”).
- 2) The special language in Section 10 of Act 1218 of 2007 further mandates that failure by the preparer of the tax books to report the information necessary to comply with the Rules of the Assessment Coordination Department by February 15<sup>th</sup> of each calendar year shall result in forfeiture of reappraisal funding.
- 3) A.C.A. § 6-20-2202(g) further mandates that the preparer of the tax books shall provide by March 15<sup>th</sup> of each calendar year, information concerning the annual abstract of assessment that reflects the aggregate value of the real and personal property for each school district located wholly or in part of the County; and the Treasurer of the State of Arkansas is mandated to withhold the monthly distribution of county aid from any county that fails to comply with A.C.A. § 6-20-2202(g).
- 4) To insure compliance with the above referenced laws and Rules of the Assessment Coordination Department it is necessary for the County to designate unto an elected county office the vital function of the preparer of the tax books for the County. The Quorum Court hereby designates the Boone County Clerk’s Office as the preparer of the tax books to annually report the information required by the above-referenced laws and Rules.
- 5) The County Clerk, Assessor, Collector, and Treasurer shall each cooperate in the accumulation, exchange, transmission, certification and storage of data contained in their respective offices which may be used or is requested by the preparer of the tax books in making the reports mandated by the above referenced laws and rules.
- 6) LEGISLATIVE INTENT. It is the intent of the Boone County Quorum Court that this Ordinance be enacted and discharged as prescribed in order to protect and preserve the state funding sources of general county aid and real property reappraisal.

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([Ord. 2007-020](#), passed 7-9-07; Am. [Ord. 2007-024](#), passed 9-10-07)

**Article II. ASSESSMENT**

**A.C.A. §§ 26-74-201-223. Sales and use tax for capital improvements.**

- (a) This subchapter is intended to supplement all constitutional provisions and other acts adopted for the acquiring, constructing and equipping of capital improvements of a public nature and the issuance of bonds for the financing of capital improvements of a public nature.
- (b) When applicable, in accordance with the provisions of this subchapter, this subchapter may be used by any county as an alternative, notwithstanding and without the necessity of compliance with any constitutional provision or any other act authorizing the county, or any commission or agency of the county, to issue bonds for the purpose of financing the acquisition, construction, and equipment of capital improvements of a public nature.
- (c) (1) This subchapter is intended to supplement and be levying authority in addition to all other statutes authorizing countywide sale and use taxes.  
  
(2) Collections of a tax levied by this subchapter may be used to secure the payment of bonds or for any purpose for which the general fund of a municipality or county may be used, or a combination thereof, except as may be expressly limited by the ballot for the election at which the tax was approved or by the ballot for a subsequent election on the purposes for the tax.

**A.C.A. § 26-73-103(a)-(b). Local governments levying taxes.**

- (a) (1) In addition to all other authority of local governments to levy taxes provided by law, any county acting through its quorum court or any municipality acting through its governing body may levy any tax not otherwise prohibited by law.  
  
(2) However, no ordinance levying an income tax authorized by this subchapter or any other tax not authorized shall be valid until adopted at a special or general election by the qualified electors of the city or in the area of the county where the tax is to be imposed, as the case may be.
- (b) A local government shall not levy a tax on fuel, tobacco, or alcoholic beverages except as authorized by law.

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**A.C.A. § 26-36-201. Dates taxes due and payable.**

- (a) (1) All taxes levied on real estate and personal property for the county courts of this state, when assembled for the purpose of levying taxes, are due and payable at the county collector's office between the first business day of March and October 15 inclusive.
- (2) All taxes unpaid after October 15 are delinquent.
- (b) (1) The county collector shall extend a penalty of ten percent (10%) against all delinquent taxpayers that have not paid their taxes within the time limit specified.
- (3) The county collector shall collect the penalty provided in subdivision (b)(1)(A) of this section.
- (c) The county collector shall extend an additional penalty of ten percent (10%) upon all delinquent taxpayers if the taxpayers' delinquent personal property taxes are not satisfied or paid in full by October 15 following the purchase of a business or the assets, goods, chattels, inventory, or equipment of a business not in the ordinary course of business.
- (d) A penalty shall not be assessed against a taxpayer who is a member of the United States armed forces, reserve component of the armed forces, or the National Guard during the taxpayer's deployment plus one (1) tax year after the deployment ends.
- (e) When October 15 falls on a Saturday, Sunday, or a holiday observed by the United States Postal Service, the taxes shall become due and payable the following business day that is not a holiday observed by the United States Postal Service.

**A.C.A. § 26-52-523. Rebates on local sales and use tax.**

(a) As used in this section:

- (1) "Qualifying purchase" means a purchase of tangible personal property or a taxable service:
  - (A) For which the purchaser may take a business expense deduction pursuant to 26 U.S.C. § 167, as in effect on January 1, 2007;
  - (B) For which the purchaser may take a depreciation deduction pursuant to 26 U.S.C. § 167, as in effect on January 1, 2007;
  - (C) By an exempt organization under 26 U.S.C. § 501, as in effect on January 1, 2007, if the purchase would be subject to a business expense deduction

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or depreciation deduction if the purchaser were not an exempt organization under 26 U.S.C. § 501, as in effect on January 1, 2007; or

(D) By a state or any county, city, municipality, school district, state-supported college or university, or any other political subdivision of a state, if the purchase would be subject to a business expense deduction or depreciation deduction if the purchaser were not one (1) of the entities enumerated in this subdivision (a)(1)(D);

(2) "Single Transaction" means any sale of tangible personal property or a taxable service reflected on a single invoice, receipt, or statement for which an aggregate sales or use tax amount has been reported and remitted to the state for a single local taxing jurisdiction; and

(3) "Travel trailer" means a trailer that:

(A) Provides temporary living quarters for travel, recreation, or camping;

(B) Includes a chassis having wheels and a trailer hitch or fifth wheel for towing; and

(C) Is required to be licensed for highway use under Arkansas law.

**Section**

*General*

Reserved.

*Personal Property*

Reserved.

*Real Property*

Reserved.

*Local Option*

480.00 Election for a 1% sales and use tax.

480.01 Levy of a 1% county sales and use tax; rebate system.

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- 480.03 Levy of a 0.25% sales and use tax for criminal justice purposes.
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- 480.08 Levy of a 1% sales and use tax.
- 480.09 Election for a 1% sales and use tax.

*General*

*Personal Property*

*Real Property*

*Local Option*

**§ 480.00 ELECTION FOR A 1% SALES AND USE TAX.**

- 1) The levy of a one percent (1%) sales and use tax in Boone County, Arkansas, as authorized by Act 991, 1981 Acts of Arkansas, as amended by Act 26 of the 1981 Special Legislative Session, shall be submitted by special election to the qualified electors of Boone County, Arkansas for approval or disapproval.
- 2) The ballot title to be submitted to the electors of Boone County, Arkansas, for vote shall be set out as follows:

FOR adoption of a one percent sales and use tax within Boone County.

AGAINST adoption of a one percent sales and use tax within Boone County.

- 3) Pursuant to Section 10 (a) of Act 26 of the 1981 Special Legislative Session, the County shall provide a rebate from the County for taxes collected in excess of twenty-five dollars (\$25.00) paid to the County on a single transaction. (See Act 802 of 1983 for details).
- 4) The special election on the said question shall be held on Tuesday, the 26<sup>th</sup> day of September 1989, between the hours of 8:00 a.m. and 7:30 p.m.; and, the Boone County

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Election Commission is directed to do all things legally necessary and required under the law to prepare for, and set up the special election on the said question.

- 5) The County Clerk of Boone County shall forthwith certify a copy of the Ordinance, upon its approval by the Quorum Court, to the Boone County Election Commission in order that the question may be timely put on the ballot of such election.  
([Ord. 1989-019](#), passed 8-14-89)<sup>2</sup>

**§ 480.01 LEVY OF A 1% COUNTY SALES AND USE TAX; REBATE SYSTEM.**

- 1) There is hereby levied a county-wide (excise) sales tax of one per centum (1%) upon the gross receipts from the sale at retail within the county on or after November 1, 1989, of all items which are not subject to, or may hereafter be subject to, the Arkansas Gross Receipts Tax, as provided by Arkansas Act 26 of 1981, First Extraordinary Session.
- 2) There is hereby levied a county-wide (excise) use tax upon the storage, use or consumption within Boone County, Arkansas of tangible personal property purchased, leased, or rented from any retailer outside the State on or after November 1, 1989, for storage, use or other consumption in Boone County, Arkansas, at the rate of one percent (1%) of the sale price of the property or, in the case of leases or rentals, of said lease or rental price, as provided by Arkansas Act 26 of 1981, First Extraordinary Session.
- 3) The levy, exemption from and collection of the county-wide sales tax and the county-wide use tax imposed by this Ordinance shall be made in accordance with:
  - a) All applicable definitions and other provisions of the Arkansas Gross Receipts Tax Act, as amended, and the Arkansas Compensating Tax Act (Use Tax), as amended, except that the definition of single transaction as set out herein shall apply;
  - b) The existing rules and regulations pertaining to the Arkansas Gross Receipts Tax and the Arkansas Compensating Tax as promulgated by the Department of Finance and Administration Division of Revenues, State of Arkansas; and
  - c) The provisions of Act 26 of 1981, First Extraordinary Session.
- 4) Taxes levied by this Ordinance shall be collected only to a maximum on the first two thousand five hundred dollars (\$2,500.00) of gross receipts, gross proceeds, or sales price from a single transaction. A person, from whom taxes levied by this Ordinance have

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<sup>2</sup> This tax passed on September 29, 1989. The tally was 2780 FOR and 1493 AGAINST.



been collected may be entitled to a rebate for taxes in excess of the tax on the first two thousand five hundred dollars (\$2,500.00) of gross receipts, gross proceeds, or sales price from a single transaction. Any taxpayer who pays a county-wide sales or use tax to Boone County on or after January 1, 1993, in excess of the tax on the first two thousand five hundred dollars (\$2,500.00) of gross receipts, gross proceeds, or sales price from a single transaction may file a claim with the Boone County Treasurer for a rebate of the excess tax paid. The claim shall be duly verified according to law, and accompanied by (a) a cash receipt or invoice showing the amount of sales or use tax charged; and, (b) proof of payment of the taxes. Claims for purchases in 1993, shall be filed by April 1, 1994. Claims for purchases in 1994 and thereafter shall be submitted within sixty (60) days of the date of purchase except as applied to a single family residential structure. As applied to a single family residential structure, claims must be submitted within sixty (60) days of completion of the structure and not more than one rebate per residence shall be paid. If the Boone County Judge allows the claim, the Boone County Treasurer shall refund to the claimant the excess tax paid by him. Provided, taxes on motor vehicles shall be collected in the manner provided by A.C.A. § 26-52-510.

- 5) The term "***SINGLE TRANSACTION***" for the purpose of this Ordinance shall be defined according to the nature of the goods purchased, as follows. Each municipal or county sales or use tax levied pursuant to the laws of this state shall be levied and collected only on the first two thousand five hundred dollars (\$2,500.00) of gross receipts, gross proceeds, or sales price on the sale of motor vehicles, aircraft, water craft, modular homes, manufactured homes, and mobile homes.
- 6) If any provision of this this Ordinance is held invalid, such invalidity shall not affect other provisions of the Ordinance which can be given effect without the invalid provision, and to this end the provisions of the Ordinance are declared to be severable.

Whereas, the citizens of Boone County approved a one-cent county-wide sales and use tax; the effective date of the county-wide sales and use tax shall be November 1, 1989; the levy and collection of the county-wide sales and use tax is vitally important to the financial stability of Boone County and the well-being of its citizens; and the adoption of various procedures and definitions prior to the effective date is critical to the administration of the county-wide sales and use tax;

- 7) EMERGENCY CLAUSE. An emergency is hereby declared to exist, and this Ordinance, being necessary for the health, safety and welfare of the citizens of Boone County, shall be in full force and effective from the date of its passage and approval.  
([Ord. 1989-023](#), passed 10-9-89; Am. [Ord. 1989-027](#), passed 12-12-89; Am. [Ord. 2004-016](#), passed 11-8-04)

**§ 480.02 ELECTION FOR A 0.5% SALES AND USE TAX; JUDICIAL COMPLEX.**

- 1) Under the authority of the Authorizing Legislation, there is hereby levied the Sales and Use Tax. The Sales and Use Tax shall be levied, and the net collections received after the State of Arkansas deducts its administrative charges, shall be used solely for the purpose of retiring or paying obligations with respect to the Bonds. The Sales and Use Tax shall be levied and collected on the gross receipts, gross proceeds or sales price from each single transaction in the maximum amount allowed from time to time under Arkansas law. The levy of the Sales and Use Tax shall not take effect until the issuance of the Bonds is approved by the voters as provided herein.
- 2) There be, and there is hereby called, a special election to be held on August 9, 2005, at which election there shall be submitted to the electors of the County, the question of issuing the Bonds under Amendment No. 62 and the Authorizing Legislation in the aggregate principal amount of not to exceed sixteen million dollars (\$16,000,000.00) to be payable from the net collections of the Sales and Use Tax.
- 3) The question of issuing the Bonds shall be placed on the ballot for the election in substantially the following form:

**JUDICIAL COMPLEX BONDS AND 0.5% SALES AND USE TAX**

FOR an issue of bonds of Boone County in the maximum principal amount of \$16,000,000 to finance all or a portion of the costs of acquiring, constructing, equipping and furnishing a new judicial complex, including particularly, without limitation, a jail, a sheriff's office, one or more courtrooms and administrative offices related to the judicial process and any necessary furnishings and equipment thereof and any necessary land acquisition and parking improvements related thereto or in support thereof, and, in order to pay the bonds, the levy and pledge of a 0.5% local sales and use tax within the County.

AGAINST an issue of bonds of Boone County in the maximum principal amount of \$16,000,000 to finance all or a portion of the costs of acquiring, constructing, equipping, and furnishing a new judicial complex, including particularly, without limitation, a jail, a sheriff's office, one or more courtrooms and administrative offices related to the judicial process and any necessary furnishings and equipment thereof and any necessary land acquisition and parking improvements related thereto or in support thereof, and, in order to pay the bonds, the levy and pledge of a 0.5% local sales and use tax within the County.

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If the bonds are approved, there will be levied within the County a new 0.5% sales and use tax, the net collections of which after the State of Arkansas deducts its administrative charges, will be used solely to retire or pay obligations with respect to the bonds in accordance with Amendment No. 62 to the Arkansas Constitution. The tax will expire after the bonds have been paid or provision is made therefor in accordance with Arkansas statutes. The new judicial complex will be an existing structure to be acquired, improved and renovated by the County or it will be a new structure constructed by the County.

- 4) 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 unless otherwise provided in the Authorizing Legislation and only qualified voters of the County shall have the right to vote at the election.
- 5) The results of the election shall be proclaimed by the County Judge, and the Proclamation shall be published one time in a newspaper having a general circulation in the County, 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.
- 6) A copy of this Ordinance shall be given to the Boone County Board of Election Commissioners so that the necessary election officials and supplies may be provided. A certified copy of this Ordinance shall also be provided to the Commissioner of Revenues of the State of Arkansas as soon as practical.
- 7) The County Judge and County Clerk, for and on behalf of the County, be and they 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 issuance of the Bonds is approved by the electors, to cause the Sales and Use Tax to be collected in accordance with the Authorizing Legislation, and to perform all acts of whatever nature necessary to carry out the authority conferred by this Ordinance.
- 8) In the event the Arkansas Legislature shall define "*SINGLE TRANSACTION*", the Arkansas Legislature's definition shall replace the definition hereinafter set forth. "*SINGLE TRANSACTION*" is defined according to the nature of the goods purchased as follows:
  - a) When two or more devices in which, upon which or by which any person or property is, or may be, transported or drawn, including but not limited to, on-road vehicles, whether required to be licensed or not, off-road vehicles, farm vehicles, airplanes, water vessels, motor vehicles, or non-motorized vehicles, and mobile homes, are sold to a person by a seller, each individual unit, whether part of a

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“fleet” sale or not, shall be treated as a single transaction for the purpose of the Sales and Use Tax.

- b) The charges for any utility services, which are subject to the Sales and Use Tax, and which are furnished on a continuous service basis, whether such services are paid daily, weekly, monthly or annually, shall be computed in daily increments, and each such daily charge increment shall be considered to be a single transaction for the purpose of the Sales and Use Tax.
  - c) Except as provided in section f) below, for sales of building materials and supplies to contractors, builders or other persons, a single transaction for the purpose of the Sales and Use Tax, shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales (or use) tax figure has been reported and remitted to the State of Arkansas.
  - d) When two or more items of major household appliances, commercial appliances, major equipment and machinery are sold, each individual unit shall be treated as a single transaction for the purpose of the Sales and Use Tax.
  - e) For groceries, drug items, dry goods and other tangible personal property and/or services not otherwise expressly covered in this Article, a single transaction shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales tax figure has been reported and remitted to the State of Arkansas.
  - f) When applied to the construction of any single family residential structure, the erection of which requires the issuance of a building permit from the County or any of the municipalities in the County, a single transaction shall be considered to be the completed structure. The Sales and Use Tax shall be levied based upon the final cost of the materials purchased to build said structure rather than upon the incremental sales of materials used in said construction.
- 9) Any person entitled to a rebate of excess tax paid shall present a claim. Not more than one rebate per residence with respect to single family residences shall be paid and the rebate request must be submitted within sixty (60) days of completion of the structure. Rebate requests must be filed with the Boone County Treasurer. The claim shall be duly verified according to law, and accompanied by (a) a cash receipt or invoice showing the amount of the Sales and Use Tax charged and (b) proof of payment of the Sales and Use Tax.

- 10) SEVERABILITY. 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.
- 11) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 12) EMERGENCY CLAUSE. An emergency is declared and this Ordinance, being necessary to protect the life, health, and safety and property of the people, shall be in force and take effect immediately upon its adoption.  
([Ord. 2005-018](#), passed 6-14-05; Am. [Ord. 2005-021](#), passed 7-8-05)<sup>3</sup>

**§ 480.03 LEVY OF A 0.25% SALES AND USE TAX FOR CRIMINAL JUSTICE PURPOSES.**

- 1) Under the authority of the Authorizing Legislation, there is hereby levied a 0.25% 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 0.25% 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"). The Sales and Use Tax shall be levied, and the net collections received after the State of Arkansas deducts its administrative charges (the "Net Collections") shall be used, solely (a) to acquire, construct, improve, renovate, expand, equip, furnish, operate and maintain criminal justice facilities, including any necessary land acquisition and utility, road and parking improvements related thereto or in support thereof and (b) for other criminal justice purposes. The Sales and Use Tax shall be levied and collected on the gross receipts, gross proceeds or sales price from each single transaction in the maximum amount allowed from time to time under Arkansas law.
- 2) The Net Collections shall be distributed only to the County and not the municipalities therein.
- 3) "**CRIMINAL JUSTICE FACILITIES**" shall mean real and personal properties for the purpose of furthering or promoting law enforcement or the apprehension, prosecution,

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<sup>3</sup> This tax proposed in Ord. No. 05-18 was amended by Ord. No. 05-21 on July 8, 2005. The special election was held on August 9, 2005. The tax proposed was not passed. The tally was 1225 FOR and 2071 AGAINST.

probation and rehabilitation or detention of any criminals, accused defendants, suspects or juvenile detainees, including particularly, without limitation, law enforcement training facilities, probation or parole offices and facilities, criminal detention and correctional facilities, juvenile detention facilities, court facilities, jails, sheriff's offices, sheriff's substations and other public offices for law enforcement officials or agencies.

- 4) REPEALER. All ordinances and part thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 5) 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.  
([Ord. 2005-019](#), passed 6-14-05)<sup>4</sup>

**§ 480.04 ELECTION FOR A 0.25% SALES AND USE TAX FOR CRIMINAL JUSTICE PURPOSES.**

- 1) There be, and there is hereby called, a special election to be held on August 9, 2005, at which election there shall be submitted to the electors of the County the question of the levy of the Sales and Use Tax.
- 2) The question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

0.25% SALES AND USE TAX FOR CRIMINAL JUSTICE PURPOSES

FOR adoption of a 0.25% local sales and use tax within Boone County, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas, will be distributed only to the County and used (a) to acquire, construct, improve, renovate, expand, equip, furnish, operate and maintain criminal justice facilities, including any necessary land acquisition and utility, road and parking improvements related thereto or in support thereof and (b) for other criminal justice purposes.

AGAINST adoption of a 0.25% local sales and use tax within Boone County, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas, will be distributed only to the County and used (a) to acquire, construct, improve, renovate, expand, equip, furnish, operate and

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<sup>4</sup> This tax did not pass. The tally was 1202 FOR and 2045 AGAINST.

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maintain criminal justice facilities, including any necessary land acquisition and utility, road and parking improvements related thereto or in support thereof and (b) for other criminal justice purposes.

If the tax is approved, the net collections of the tax after deduction of the administrative charges of the State of Arkansas will be used by the County solely for the purposes set forth above. The levy of the tax is not dependent on any bonds being approved or issued.

- 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.
- 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 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.
- 5) A copy of this Ordinance shall be given to the Boone 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.
- 6) The County Judge and County Clerk, for and on behalf of the County, be and they 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.
- 7) In the event the Arkansas Legislature shall define "*SINGLE TRANSACTION*," the Arkansas Legislature's definition shall replace the definition hereinafter set forth. "*SINGLE TRANSACTION*" is defined according to the nature of the goods purchased as follows:
  - a) When two or more devices in which, upon which or by which any person or property is, or may be, transported or drawn, including but not limited to, on-road vehicles, whether required to be licensed or not, off-road vehicles, farm vehicles, airplanes, water vessels, motor vehicles, or non-motorized vehicles, and mobile homes, are sold to a person by a seller, each individual unit, whether part of a

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“fleet” sale or not, shall be treated as a single transaction for the purpose of the Sales and Use Tax.

- b) The charges for any utility services, which are subject to the Sales and Use Tax, and which are furnished on a continuous service basis, whether such services are paid daily, weekly, monthly or annually, shall be computed in daily increments, and each such daily charge increment shall be considered to be a single transaction for the purpose of the Sales and Use Tax.
  - c) Except as provided in section f) below, for sales of building materials and supplies to contractors, builders or other persons, a single transaction for the purpose of the Sales and Use Tax, shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales (or use) tax figure has been reported and remitted to the State of Arkansas.
  - d) When two or more items of major household appliances, commercial appliances, major equipment and machinery are sold, each individual unit shall be treated as a single transaction for the purpose of the Sales and Use Tax.
  - e) For groceries, drug items, dry goods and other tangible personal property and/or services not otherwise expressly covered in this Section, a single transaction shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales tax figure has been reported and remitted to the State of Arkansas.
  - f) When applied to the construction of any single family residential structure, the erection of which requires the issuance of a building permit from the County or any of the municipalities in the County, a single transaction shall be considered to be the completed structure. The Sales and Use Tax shall be levied based upon the final cost of the materials purchased to build said structure rather than upon the incremental sales of materials used in said construction.
- 8) Any person entitled to a rebate of excess tax paid shall submit a claim. Not more than one rebate per residence with respect to single family residences shall be paid and the rebate request must be submitted within sixty (60) days of completion of the structure. Rebate requests must be filed with the Boone County Treasurer. The claim shall be duly verified according to law, and accompanied by (a) a cash receipt or invoice showing the amount of the Sales and Use Tax charged and (b) proof of payment of the Sales and Use Tax.



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- 9) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 10) SEVERABILITY CLAUSE. 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.  
([Ord. 2005-020](#), passed 6-14-05)

**§ 480.05 LEVY OF A 0.25% SALES AND USE TAX; TEN YEARS, CRIMINAL JUSTICE FACILITIES.**

- 1) Under the authority of the Authorizing Legislation, there is hereby levied a 0.25% 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 0.25% 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"). The Sales and Use Tax shall be levied, and the net collections received after the State of Arkansas deducts its administrative charges (the "Net Collections") shall be used solely (a) to acquire, construct, improve, renovate, expand, equip, furnish, operate, and maintain criminal justice facilities, including any necessary land acquisition and utility, road and parking improvements related thereto or in support thereof and (b) for other criminal justice purposes. The Sales and Use Tax shall be levied and collected on the gross receipts, gross proceeds or sales price from each single transaction in the maximum amount allowed from time to time under Arkansas law.
- 2) The Sales and Use Tax shall be levied for a period of ten (10) years.
- 3) The Net Collections shall be distributed only to the County and not the municipalities therein.
- 4) "**CRIMINAL JUSTICE FACILITIES**" shall mean real and personal properties for the purpose of furthering or promoting law enforcement or the apprehension, prosecution, probation and rehabilitation or detention of any criminals, accused defendants, suspects or juvenile detainees, including particularly, without limitation, law enforcement training facilities, probation or parole offices and facilities, criminal detention and correctional facilities, juvenile detention facilities, court facilities, jails, sheriff's offices, sheriff's substations and other public offices for law enforcement officials or agencies.

- 5) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 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.  
([Ord. 2006-023](#), passed 8-8-06)<sup>5</sup>

**§ 480.06 ELECTION FOR A 0.25% SALES AND USE TAX FOR CRIMINAL JUSTICE PURPOSES.**

- 1) There be, and there is hereby called, a special election to be held on November 7, 2006, at which election there shall be submitted to the electors of the County the question of the levy of the Sales and Use Tax.
- 2) The question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

**0.25% SALES AND USE TAX FOR CRIMINAL JUSTICE PURPOSES**

FOR adoption of a 0.25% local sales and use tax within Boone County for a period of 10 years, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas, will be distributed only to the County and used (a) to acquire, construct, improve, renovate, expand, equip, furnish, operate and maintain criminal justice facilities, including any necessary land acquisition and utility, road and parking improvements related thereto or in support thereof and (b) for other criminal justice purposes.

AGAINST adoption of 0.25% local sales and use tax within Boone County for a period of 10 years, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas, will be distributed only to the County and used (a) to acquire, construct, improve, renovate, expand, equip, furnish, operate and maintain criminal justice facilities, including any necessary land acquisition and utility, road and parking improvements related thereto or in support thereof and (b) for other criminal justice purposes.

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<sup>5</sup> This tax was passed on November 7, 2006. The tally was 6100 FOR and 4431 AGAINST.

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If the tax is approved, the net collections of the tax after deduction of the administrative charges of the State of Arkansas will be used by the County solely for the purposes set forth above.

- 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.
- 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 (30) days after the date of publication.
- 5) A copy of this Ordinance shall be given to the Boone 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.
- 6) The County Judge and County Clerk, for and on behalf of the County, be and they 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.
- 7) In the event the Arkansas Legislature shall define "*SINGLE TRANSACTION*" the Arkansas Legislature's definition shall replace the definition hereinafter set forth. "*SINGLE TRANSACTION*" is defined according to the nature of the goods purchased as follows:
  - a) When two or more devices in which, upon which or by which any person or property is, or may be, transported or drawn, including but not limited to, on-road vehicles, whether required to be licensed or not, off-road vehicles, farm vehicles, airplanes, water vessels, motor vehicles, or non-motorized vehicles, and mobile homes, are sold to a person by a seller, each individual unit, whether part of a "fleet" sale or not, shall be treated as a single transaction for the purpose of the Sales and Use Tax.
  - b) The charges for any utility services, which are subject to the Sales and Use Tax, and which are furnished on a continuous service basis, whether such services are

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paid daily, weekly, monthly or annually, shall be computed in daily increments, and each such daily charge increment shall be considered to be a single transaction for the purpose of the Sales and Use Tax.

- c) Except as provided in section f) below, for sales of building materials and supplies to contractors, builders or other persons, a single transaction for the purpose of the Sales and Use Tax, shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales (or use tax figure has been reported and remitted to the State of Arkansas.
  - d) When two or more items of major household appliances, commercial appliances, major equipment and machinery are sold, each individual unit shall be treated as a single transaction for the purpose of the Sales and Use Tax.
  - e) For groceries, drug items, dry goods and other tangible personal property and/or services not otherwise expressly covered in this Article, a single transaction shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales tax figure has been reported and remitted to the State of Arkansas.
  - f) When applied to the construction of any single family residential structure, the erection of which requires the issuance of a building permit from the County or any of the municipalities in the County, a single transaction shall be considered to be the complete structure. The Sales and Use Tax shall be levied based upon the final cost of the materials purchased to build said structure rather than upon the incremental sales of materials used in said construction.
- 8) Any person entitled to a rebate of excess tax paid shall submit a claim. Not more than one rebate per residence with respect to single family residences shall be paid and the rebate request must be submitted within sixty (60) days of completion of the structure. Rebate requests must be filed with the Boone County Treasurer. The claim shall be duly verified according to law, and accompanied by (a) a cash receipt or invoice showing the amount of the Sales and Use Tax charged and (b) proof of payment of the Sales and Use Tax.
- 9) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

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10) SEVERABILITY CLAUSE. 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.

([Ord. 2006-024](#), passed 8-8-06)

**§ 480.07 ISSUANCE OF PROMISSORY NOTES TO PROVIDE FINANCING FOR A CRIMINAL JUSTICE FACILITY.**

- 1) The Quorum Court hereby finds that the Capital Improvements will have a useful life of more than one (1) year and that the aggregate principal amount of the Notes plus the principal amount of any outstanding obligations of the County under Amendment No. 78 do not exceed two and one-half percent (2.5%) of the assessed value of taxable property located within the County as determined by the last tax assessment.
- 2) The issuance of the Notes in the aggregate principal amount of five million two hundred and thirty thousand dollars (\$5,230,000.00) is hereby authorized under Amendment No. 78 and the Authorizing Legislation to finance a portion of the costs of acquiring and constructing the Capital Improvements and the costs of issuing the Notes. Stephens Inc., as placement agent, and Friday, Eldredge & Clark, LLP, as bond counsel, shall be compensated from proceeds of the Notes in a collective amount not to exceed twenty seven thousand five hundred dollars (\$27,500.00). The Notes shall be dated the date of issuance and shall bear interest on the outstanding principal amount at the rate of four percent (4.00%) per annum. The Notes shall be repaid in amortized monthly installments of principal and interest due one (1) month from the date of the Notes and on the same day of each month thereafter, with the final installment due five (5) years from the date of the Notes. There shall be one (1) Note delivered to each Purchaser and the Notes shall be numbered from one (1) upward in order of issuance.
- 3) The Notes shall be sold to the Purchasers for the purchase price of one hundred percent (100%) of par, upon the terms and conditions set forth in a Note Purchase Agreement by and among the County and the Purchasers (the "Note Purchase Agreement"). The County Judge and County Clerk are hereby authorized to execute, acknowledge and deliver the Note Purchase Agreement and the Notes are hereby approved in substantially the forms submitted to this meeting, and the County Judge is hereby authorized to confer with the Purchasers in order to complete the Note Purchase Agreement and the Notes in substantially the forms submitted to this meeting with such changes as shall be approved by such persons executing the documents, their execution to constitute conclusive evidence of such approval.

- 4) As provided in Amendment No. 78, the annual debt service payments on the Notes in each fiscal year shall be charged against the general revenues of the County and such other revenues as provided in Amendment No. 78 (“Revenues”) for such fiscal year. For the purpose of making the annual debt service payments, there is hereby, and shall be, appropriated to pay the Notes an amount of Revenues or other available funds sufficient for such purpose. The County Treasurer is hereby authorized and directed to withdraw from the General Fund of the County and/or from such other funds or sources as may be hereafter directed by the Quorum Court, the amounts and at the times necessary to make the monthly debt service payments on the Notes and to make such payments in accordance with the Note Purchase Agreement. The Notes shall be equally and ratably secured.
- 5) (a) The County covenants with each Purchaser that it shall not take any action or suffer or permit any action to be taken or condition to exist which causes or may cause the interest payable on the Notes to be included in gross income for federal income tax purposes. Without limiting the generality of the foregoing, the County covenants with each Purchaser that the proceeds of the sale of the Notes will not be used directly or indirectly in such manner as to cause the Notes to be treated as “arbitrage bonds” with the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the “Code”).
- (b) The County represents to each Purchaser that it will not use or permit the use of the Capital Improvements or the proceeds of the Notes in such manner as to cause the Notes to be “private activity bonds” within the meaning of Section 141 of the Code. In this regard, the County covenants with each Purchaser that (i) it will not use (directly or indirectly) the proceeds of the Note to make or finance loans to any person, and (ii) that while the Notes are outstanding the Capital Improvements will only be used by state and local governmental entities and by other persons on a basis as members of the general public.
- (c) The Notes are hereby designated as “qualified tax-exempt obligations” within the meaning of the Code. The County represents to each Purchaser that the aggregate principal amount of its qualified tax-exempt obligations (excluding “private activity bonds” within the meaning of Section 145 of the Code), including those of its subordinate entities, issued in calendar year 2007 are not reasonably anticipated to exceed ten million dollars (\$10,000,000.00).
- (d) The County covenants with the Purchaser that it will not reimburse itself from Note proceeds for any costs paid prior to the date the Notes are issued except in

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compliance with United States Treasury Regulation No. 1.150.2 (the “Regulation”). This Ordinance is an “official intent” within the meaning of the Regulation.

- (e) The County covenants with the Purchaser that it will comply with Section 148 of the Code pertaining to “arbitrage bonds” including, particularly, the provisions requiring that certain investment earnings be rebated to the United States Treasury.
- 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 effect the execution and delivery of the Note Purchase Agreement and the performance of all obligations of the County thereunder, the issuance, execution, sale and delivery of the Notes, and the performance of all acts of whatever nature necessary to effect and carry out the authority conferred by this Ordinance. The County Judge and County Clerk are hereby further authorized and directed, for and on behalf of the County, to execute all papers, documents, certificates and other instruments that may be required for the carrying of such authority or to evidence the exercise thereof.
- 7) The County Clerk is hereby authorized and directed to file in the office of the County Clerk, as a part of the minutes of the meeting at which this Ordinance is adopted, for inspection by any interested person a copy of the Note Purchase Agreement and such document shall be on file for inspection by any interested person.
- 8) SEVERABILITY CLAUSE. The provisions of this Ordinance are hereby declared to be separable, and if any article, phrase, or provision shall for any reason be declared to be invalid, such declaration shall not affect the validity of the remainder of the articles, phrases and provisions.
- 9) REPEALER. All ordinances, resolutions, and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.  
[\(Ord. 2007-017](#), passed 6-11-07)

**§ 480.08 LEVY OF A 1% SALES AND USE TAX.**

- 1) Under the authority of the Authorizing Legislation, there is hereby levied a one percent (1%) 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 with 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

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a rate of one percent (1%) 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").

2) The Sales and Use Tax shall be levied, and the net collections received after the State of Arkansas deducts its administrative charges and required rebates (the "Net Collections") shall be distributed as follows:

a) 46% of the Net Collections to Boone County (the "County Collections") to be used as follows:

- i. One hundred percent (100%) of the County Collections received by Boone County through February 2017 for Road Department purposes; and
- ii. Sixty percent (60%) of the County Collections received by Boone County after February 2017 for Road Department purposes and forty percent (40%) of the County Collections received by Boone County after February 2017 to acquire, construct, improve, renovate, expand, furnish, equip, operate, and maintain criminal justice facilities and for other criminal justice purposes.

b) 50% of the Net collections to the City of Harrison to be used for general operations of the City and other purposes of municipal government;

c) 0.43% of the Net Collections to the Town of Alpena to be used for general operations of the town and other purposes of municipal government;

d) 0.61% of the Net Collections to the town of Bellefonte to be used for general operations of the town and other purposes of municipal government;

e) 0.59% of the Net Collections to the town of Bergman to be used for general operations of the town and other purposes of municipal government;

f) 1.06% of the Net Collections to the city of Diamond City to be used for general operations of the city and other purposes of municipal government;

g) 0.18% of the Net Collections of the town of Everton to be used for general operations of the town and other purposes of municipal government;



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- h) 0.37% of the Net Collections to the town of Lead Hill to be used for general operations of the town and other purposes of municipal government;
  - i) 0.23% of the Net Collections to the town of Omaha to be used for general operations of the town and other purposes of municipal government;
  - j) 0.14% of the Net Collections to the town of South Lead Hill to be used for general operations of the town and other purposes of municipal government;
  - k) 0.25% of the Net Collections to the town of Valley Springs to be used for general operations of the town and other purposes of municipal government; and
  - l) 0.14% of the Net Collections to the town of Zinc to be used for general operations of the town and other purposes of municipal government.
- 3) 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 required for certain single transactions as from time to time required by Arkansas statutes.
- 4) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 5) This Ordinance shall not take effect until an election is held on the question of levying the Sales and Use Tax at which the majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.  
([Ord. 2011-021](#), passed 9-6-11)<sup>6</sup>

**§ 480.09 ELECTION FOR A 1% SALES AND USE TAX.**

- 1) There is hereby called a special election to be held on November 8, 2011, at which election there shall be submitted to the electors of the County the question of the levy of the Sales and Use Tax.
- 2) The question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

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<sup>6</sup> This tax passed with a vote of 2389 FOR and 1531 AGAINST. This tax is currently in effect as of November 2011.

Adoption of a 1% local sales and use tax within Boone County, the net collections of which remaining after the deduction of the administrative charges of the State of Arkansas and required rebates (the "Net Collections") shall be distributed as follows: (a) 46% of the Net Collections to Boone County; (b) 50% of the Net Collections to the City of Harrison; (c) 0.43% of the Net Collections to the town of Alpena; (d) 0.61% of the Net Collections to the town of Bellefonte; (e) 0.59% of the Net Collections to the town of Bergman; (f) 1.06% of the Net Collections to the City of Diamond City; (g) 0.18% of the Net Collections to the town of Everton; (h) 0.37% of the Net Collections to the town of Lead Hill; (i) 0.23% of the Net Collections to the town of Omaha; (j) 0.14% of the Net Collections to the town of South Lead Hill; (k) 0.25% of the Net Collections to the town of Valley Springs; and (l) 0.14% of the Net Collections to the town of Zinc.

All Net Collections received by Boone County (the "County Collections") through February 2017 shall be used for Road Department purposes. 60% of the County Collections received by Boone County after February 2017 shall be used for Road Department Purposes and 40% of the County Collections received by Boone County after February 2017 shall be used to acquire, construct, improve, renovate, expand, furnish, equip, operate and maintain criminal justice facilities and for other criminal justice purposes.

Net Collections received by each municipality shall be used for general operations of that municipality and other purposes of municipal government.

FOR \_\_\_\_\_

AGAINST \_\_\_\_\_

- 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.
- 4) The results of the election shall be proclaimed by the County Court, and the 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 (30) days after the date of the publication.
- 5) A copy of this Ordinance shall be filed with the County Clerk at least sixty (60) days prior to the election date. A copy of this Ordinance shall be given to the Boone County

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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.

- 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.
- 7) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 8) SEVERABILITY CLAUSE. The provisions of this Ordinance are separable and if any article, phrase or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of this Ordinance.  
([Ord. 2011-022](#), passed 9-6-11)

**§ 480.10 Special Election for a 0.25% Sales and use tax.**

- 1) There be, and there is hereby called, a special election to be held on August 9, 2016, at which election there shall be submitted to the electors of the County the question of the levy of the Sales and Use Tax.
- 2) The question of levying the Sales and Use tax shall be placed on the ballot for the election in substantially the following form:

0.25% Sales and Use Tax for Criminal Justice Purposes

Adoption of a 0.25% local sales and use tax within Boone County for a period of ten (10) years, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates, will be distributed only to the County and used (a) to acquire, construct, improve, renovate, expand, quip, furnish, operate and maintain criminal justice facilities, including any necessary land acquisition and utility, road and parking improvements related thereto or in support thereof and (b) for other criminal justice purposes. If approved, the levy of the tax will commence on January 1, 2017.

FOR \_\_\_\_\_

AGAINST \_\_\_\_\_

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- 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.
- 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.
- 5) A copy of this Ordinance shall be (a) filed with the Boone County Clerk at least 60 days prior to the election date, and (b) given to the Boone 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.
- 6) The County Judge and County Clerk, for and on behalf of the County, be and they 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.
- 7) REPEALER. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.
- 8) SEVERABILITY CLAUSE. 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.

[\(Ord. 2016-020\)](#), passed 5-10-2016)

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**Article III. COLLECTION**

**Section**

Reserved.