

CRITTENDEN COUNTY CODE OF ORDINANCES
Chapter 4 - Taxes

Chapter 4: TAXES

Article

I. ADMINISTRATION

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Article I. ADMINISTRATION

Section

400.00 Interlocal agreement between Crittenden County and each municipality therein.

§ 400.00 INTERLOCAL AGREEMENT BETWEEN CRITTENDEN COUNTY AND EACH MUNICIPALITY THEREIN.

- 1) By Crittenden County Ordinance No. 1987-010, a county-wide 1% sales and use tax was enacted with voters approving a distribution of 50% to the county government and 50% to the municipalities on a pro-rata basis.
- 2) Between January 1990 and July 1992, the State Treasurer made a direct distribution based on the vote of the people, but has made a determination that the continued distribution other than per capita can only be effectuated by the adoption of an Interlocal agreement pursuant to A.C.A. § 24-74-214.
- 3) An Interlocal agreement has been prepared and should be entered into and forwarded to the State Treasurer. A copy is attached hereto and incorporated herein as if set out word for word. The said agreement is hereby ratified and shall be executed as required by law.
- 4) EMERGENCY CLAUSE. It is hereby found and determined by the Quorum Court of Crittenden County, Arkansas that an immediate need exists to provide the State Treasurer with the authority to distribute sales and use taxes in accordance with the vote of the citizens of Crittenden County. In order to preserve the public health, safety and welfare, an emergency is hereby declared to exist and this Ordinance shall be effective immediately upon passage and approval.
[\(Ord. 1992-014](#), passed 11-24-92)

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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 Special election for a 1% sales tax.

480.01 Special election for a 1% sales and use tax.

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- 480.02 Special election to fund the implementation of the 9-1-1 Emergency System and to provide a service charge to finance the system.
- 480.03 Special election for a 1% sales and use tax for the operation and maintenance of jail facilities and/or the repayment of capital improvement bonds.
- 480.04 Special election for a 0.50% sales and use tax for the purpose of operating and maintaining jail facilities and/or securing the repayment of capital improvement bonds.
- 480.05 Special election for a 1% sales and use tax for acquiring, constructing, equipping, and operating capital improvements for criminal justice purposes.
- 480.06 Levy of a 0.75% sales and use tax for the purpose of operating and maintaining jail and related facilities.
- 480.07 Special election for a 0.75% sales and use tax for operating and maintaining jail and related facilities.

§ 480.00 SPECIAL ELECTION FOR A 1% SALES TAX.

- 1) The Quorum Court of Crittenden County, Arkansas calls for an election for the levy of a one percent (1%) countywide sales tax. The election shall be held on July 28, 1981.
- 2) Immediately upon the passage of this Ordinance, the Clerk of the Court (County Clerk) shall notify the Board of Election Commissioners that the measure has been referred to the vote of the people, with such notification, the following ballot title shall be submitted:

FOR adoption of a one percent sales tax within Crittenden County.

AGAINST adoption of a one percent sales tax within Crittenden County.

- 3) The election shall be conducted in the manner prescribed by law, and any challenge of the results of said election shall be pursued as set forth in Section 5 of Act 991 of 1981.
- 4) A sales tax levied pursuant to the Ordinance may be abolished only after an election called in the same manner as in Sections 1 and 2 of the Ordinance or by petition of the qualified voters of the County as governed by Amendment 7 to the Arkansas Constitution.

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- 5) The procedures for collecting and disbursing sales tax revenues levied pursuant to the Ordinance shall be those established in Sections 9, 10 and 11 of Act 991 of 1981.
- 6) REPEALER. All ordinances and parts of ordinances in conflict herewith are hereby repealed.
- 7) EMERGENCY CLAUSE. An emergency is hereby declared to exist, and this Ordinance being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.
([Ord. 1981-010](#), passed 6-23-81)

§ 480.01 SPECIAL ELECTION FOR A 1% SALES AND USE TAX.

- 1) The Quorum Court of Crittenden County hereby calls for an election for the levy of a one percent (1%) countywide sales and use tax. The election shall be held on the 10th day of May, 1983.
- 2) Immediately upon passage of this Ordinance, the County Clerk shall notify the County Board of Election Commissioners that the measure has been referred to the vote of the people. With such notification, the following ballot title shall be submitted:

FOR adoption of a one percent (1%) sales and use tax within Crittenden County,
Arkansas.

AGAINST adoption of a one percent (1%) sales and use tax within Crittenden County,
Arkansas.
- 3) The election shall be conducted in the manner prescribed by law, and any challenge of the results of said election shall be pursued as set forth in Section 5 of said Act 26.
- 4) The cost of the election called for in Section 1 shall be borne by the County and city-town governments based on population per-rata basis.
- 5) REPEALER. All ordinances and parts of ordinances in conflict herewith are hereby repealed.
- 6) EMERGENCY CLAUSE. An emergency is hereby declared to exist and this Ordinance, being necessary for the preservation of the public peace, health and safety, shall take effect and be in full force from and after its passage and approval.
([Ord. 1983-006](#), passed 3-15-83)

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§ 480.02 SPECIAL ELECTION TO FUND THE IMPLEMENTATION OF THE 9-1-1 EMERGENCY SYSTEM AND TO PROVIDE A SERVICE CHARGE TO FINANCE THE SYSTEM.

- 1) An election will be held on November 6, 1990 for the purpose of approving or rejecting an Ordinance to implement 9-1-1 emergency telephone service within Crittenden County, except incorporated limits of the City of West Memphis.
- 2) At the election to be held for that purpose, the voters will be asked to vote upon the following question:

FOR a 9-1-1 emergency telephone system and Public Safety Communications Center within Crittenden County, Arkansas, except the incorporated limits of the City of West Memphis, to be funded by a charge of up to five percent (5%) of the basic telephone tariff rate approved by the Arkansas Public Service Commission.

OR

AGAINST a 9-1-1 emergency telephone system and Public Safety Communications Center within Crittenden County, Arkansas, except the incorporated limits of the City of West Memphis, to be funded by a charge of up to five percent (5%) of the basic telephone tariff rate approved by the Arkansas Public Service Commission.

- 3) SEVERABILITY. If any part of this Ordinance is held invalid, such invalidity shall not affect the validity of any other portion of this Ordinance.
- 4) REPEALER. All laws and parts of laws in conflict with this Ordinance are hereby repealed.
- 5) EMERGENCY CLAUSE. It is hereby found that an immediate need exists for implementation of the 9-1-1 Emergency System to facilitate the more effective and efficient operation of emergency services, and it is therefore declared that an emergency exists and this Ordinance, being necessary for the immediate preservation of the public peace, health, and safety, shall be in full force and effective upon approval. ([Ord. 1990-008](#), no passage date⁷)

⁷ Original ordinance not dated.

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§ 480.03 SPECIAL ELECTION FOR A 1% SALES AND USE TAX FOR THE OPERATION AND MAINTENANCE OF JAIL FACILITIES AND/OR THE REPAYMENT OF CAPITAL IMPROVEMENT BONDS.

- 1) That there be, and there is hereby called, a special election to be held on July 27, 1993, at which election there shall be submitted to the electors of the County the question of the levy of the Sales and Use Tax in accordance with the Tax Ordinance.
- 2) That the question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

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

1% SALES AND USE TAX

FOR adoption of a new 1% local sales and use tax within Crittenden County, Arkansas for the purpose of operating and maintaining jail facilities, including related law enforcement, administrative and parking improvements for or within such facilities, now or hereafter existing, and/or securing the payment of any capital improvement bonds approved by the voters and issued by the County from time to time to finance capital improvements.

AGAINST adoption of a new 1% local sales and use tax within Crittenden County, Arkansas for the purpose of operating and maintaining jail facilities, including related law enforcement, administrative and parking improvements for or within such facilities, now or hereafter existing, and/or securing the payment of any capital improvement bonds approved at this special election for such jail facilities by the voters and issued by the County from time to time to finance capital improvements.

The sales and use tax will be levied and collected even if no capital improvements bonds are approved and 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 unless otherwise provided in Title 14, Chapter 164, subchapter 3 of the Arkansas Code of 1987 Annotated 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 Judge, and his Proclamation shall be published one time in a newspaper published in this County and having a general

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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 Crittenden 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 the 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 thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 8) EMERGENCY CLAUSE. An emergency is hereby declared to exist and this Ordinance, being necessary for the immediate preservation of public peace, health and safety, shall be in force and take effect immediately from and after its passage.
([Ord. 1993-010](#), passed 6-24-93)

§ 480.04 SPECIAL ELECTION FOR A 0.50% SALES AND USE TAX FOR THE PURPOSE OF OPERATING AND MAINTAINING JAIL FACILITIES AND/OR SECURING THE REPAYMENT OF CAPITAL IMPROVEMENT BONDS.

- 1) There be, and there is hereby called, a special election to be held on March 8, 1994, at which election there shall be submitted to the electors of the County the question of the levy of the Sales and Use Tax to operate and maintain Jail Facilities and/or to secure the repayment of Capital Improvement Bonds.
- 2) The question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

1/2% SALES AND USE TAX

Crittenden County proposes the levy of a 1/2% local sales and use tax within the County for the purpose of operating and maintaining new or existing jail facilities, including administrative, law enforcement and parking facilities for or within such facilities, and/or securing the repayment of capital improvement bonds approved by the voters and issued

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by the County from time to time for capital improvements. If the tax is approved, it will be in addition to (1) the 1% sales and use tax currently levied by the County, and (2) the 1/2% sales and use tax proposed to be levied by the County solely to retire bonds to finance jail and sheriff station improvements.

FOR 1/2% Sales and Use Tax

AGAINST 1/2% Sales and Use Tax

- 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 unless otherwise provided in Title 14, Chapter 164, Subchapter 3 of the Arkansas Code of 1987 Annotated and only qualified voters of the County shall have the right to vote at the election.
- 4) The results shall be proclaimed by the County Judge, 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 days after the date of publication.
- 5) A copy of this Ordinance shall be given to the Crittenden 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 thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 8) EMERGENCY CLAUSE. An emergency is hereby declared to exist and this Ordinance being necessary for the immediate preservation of public peace, health and safety shall be in full force and take effect immediately from and after its passage.
([Ord. 1994-003](#), passed 1-11-94)

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§ 480.05 SPECIAL ELECTION FOR A 1% SALES AND USE TAX FOR ACQUIRING, CONSTRUCTING, EQUIPPING, AND OPERATING CAPITAL IMPROVEMENTS FOR CRIMINAL JUSTICE PURPOSES.

- 1) There be, and there is hereby called, a special election to be held on February 21, 1995, at which election there shall be submitted to the electors of the County the question of the levy of the Sales and Use Tax for a period of thirty six (36) months to acquire, construct, equip, and operate the improvements.
- 2) The question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

FOR adoption of a 1% local sales and use tax within Crittenden County for a period of thirty six (36) months for the purpose of acquiring, constructing, equipping, and operating jail facilities, including related administrative, Sheriff's station and parking facilities for or within such facilities, such facilities to consist of a single facility complex on land to be acquired outside the present corporate limits of Marion, Arkansas at a total estimated cost of approximately \$11,200,000.

AGAINST adoption of a 1% local sales and use tax within Crittenden County for a period of thirty six (36) months for the purpose of acquiring, constructing, equipping, and operating jail facilities, including related administrative, Sheriff's station and parking facilities for or within such facilities, such facilities to consist of a single facility complex on land to be acquired outside the present corporate limits of Marion, Arkansas at a total estimated cost of approximately \$11,200,000.

- 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 unless otherwise provided in Title 14, Chapter 164, Subchapter 3 of the Arkansas Code of 1987 Annotated 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 Judge, 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 days after the date of publication.
- 5) A copy of this Ordinance shall be given to the Crittenden 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.

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- 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 thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 8) EMERGENCY CLAUSE. An emergency is hereby declared to exist and this Ordinance, being necessary for the immediate preservation of public peace, health and safety, shall be in force and take effect immediately from and after its passage.
([Ord. 1994-017](#), passed 12-20-94)

§ 480.06 LEVY OF A 0.75% SALES AND USE TAX FOR THE PURPOSE OF OPERATING AND MAINTAINING JAIL AND RELATED FACILITIES.

- 1) Under the authority of the Authorizing Legislation, there is hereby levied a three-quarters of one percent (3/4%) 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 three quarters of one percent (3/4%) of the sale price of the property or, in the case of leases or rentals, of the lease or rental price, shall be levied and collected solely for the purpose of operating and maintaining Jail Facilities. The Sales and Use Tax shall be levied and collected only to a maximum tax of \$18.75 for each single transaction. The Sales and Use Tax shall take effect on the first day it can be placed into effect by DF&A, but not earlier than May 1, 1998 and not later than July 1, 1998.
- 2) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 3) 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. 1997-012](#), passed 9-23-97)

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§ 480.07 SPECIAL ELECTION FOR A 0.75% SALES AND USE TAX FOR OPERATING AND MAINTAINING JAIL AND RELATED FACILITIES.

- 1) There be, and there is hereby called, a special election to be held on November 20, 1997, at which election there shall be submitted to the electors of the County the question of the levy of the Sales and Use Tax to operate and maintain Jail Facilities.
- 2) The question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

3/4% SALES AND USE TAX

FOR the adoption of a 3/4% local sales and use tax within Crittenden County for the purpose of operating and maintaining jail facilities, including related administrative, Sheriff's station, and parking facilities for or within such facilities, which tax shall take effect on the first day that the tax can be placed into effect by the Department of Finance and Administration, but not earlier than May 1, 1998, and not later than July 1, 1998.

AGAINST the adoption of a 3/4% local sales and use tax within Crittenden County for the purpose of operating and maintaining jail facilities, including related administrative, Sheriff's station, and parking facilities for or within such facilities, which tax shall take effect on the first day that the tax can be placed into effect by the Department of Finance and Administration, but not earlier than May 1, 1998, and not later than July 1, 1998.

- 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 in Title 14, Chapter 164, Subchapter 3 of the Arkansas Code of 1987 Annotated 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 Judge, 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 days after the date of publication.
- 5) Pursuant to the Tax Ordinance, the Sales and Use Tax shall be levied and collected only to a maximum tax of \$18.75 for each single transaction. "Single Transaction" is defined according to the nature of the goods purchased as follows:
 - a) When two or more devices in which or by which any person or property is, or may be, transported or drawn, including but not limited to, on-road vehicles,

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whether required to be licensed or not, off-road vehicles, farm vehicles, airplanes and 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 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) For sales of building materials and supplies to contractors, builders, or other persons, a single transaction, for the purposes of the Sales and Use Tax, shall be deemed to be any 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 purposes 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.
- 6) A copy of this Ordinance shall be given to the Crittenden 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.
- 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 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.
- 8) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

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[\(Ord. 1997-013](#), passed 9-23-97)

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Reserved.

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