

CROSS COUNTY CODE OF ORDINANCES
Chapter 4 - Taxes

Chapter 4: TAXES

Article

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CROSS COUNTY CODE OF ORDINANCES
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Article I. ADMINISTRATION

Section

400.00 County Collector as the office responsible for preparation and certification of the tax books.

§ 400.00 COUNTY COLLECTOR AS THE OFFICE RESPONSIBLE FOR PREPARATION AND CERTIFICATION OF THE TAX BOOKS.

- 1) This Ordinance is passed pursuant to A.C.A. § 26-28-102 which allows the Quorum Court to designate the appropriate county officer to be responsible for the maintenance and operation of the computer and preparation of the tax books.
- 2) The Quorum Court does hereby ordain that the County Tax Collector shall be responsible for the preparation and certification of the real estate and personal assessment book.
- 3) The Cross County Tax Collector shall be responsible for the preparation and certification of the real estate, personal, and real estate tax books and shall prepare the receipts therefore.
- 4) EMERGENCY CLAUSE. An emergency is hereby declared to exist, and this Ordinance, being necessary for the immediate preservation of the health, safety, and welfare of the citizens of Cross County, Arkansas, shall be in full force and effect from and after its passage and approval.

[\(Ord. 2001-009, passed 9-17-01\)](#)

- 4) That the County of Cross, State of Arkansas, following the approval by the electorate of the Sales and Use Tax, shall contract with a community-based-not-for-profit economic development corporation located in Cross County, Arkansas and with a community-based not-for-profit countywide Chamber of Commerce located in Cross County, Arkansas. The contract between the County and the community-based not-for-profit organizations shall fully comply with A.C.A. §§ 14-174-101, et seq., and shall be executed between the County and the community-based not-for-profit organizations within sixty days from the date the tax is approved by the electors.
- 5) All dispositions of funds raised as a result of the special Sales and Use Tax shall comply with A.C.A. §§ 14-174-105—107.
- 6) 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 measure by placing an “X” in the square opposite the measure either for or against:

FOR adoption of a one percent local sales and use tax within Cross County, Arkansas for thirty six months for economic development projects to stimulate the local economy and to support private sector job creation opportunities.

AGAINST adoption of a one percent local sales and use tax within Cross County, Arkansas for thirty six months for economic development projects to stimulate the local economy and to support private sector job creation opportunities.
- 7) That the election shall be advertised, held and conducted and the vote canvassed and the result declared under the law and in the manner now provided under Arkansas law and only qualified voters of the County shall have the right to vote at the election.
- 8) That 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 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 publication.
- 9) That a copy of this Ordinance shall be given to the County Court immediately so that the election may be called and the date fixed for the election and a copy shall be given to the 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.

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- 5) Act 26 of 1981 (Ex. Sess.) further directs that the ballot title to be held shall be substantially in the following form:

FOR the adoption of a one percent sales and use tax within Cross County for the purpose of providing funds for the construction, reconstruction, extension, equipment, acquisition or improvement of the Cross County Hospital, to commence January 1, 1990, and to expire at midnight on December 31, 1991.

AND

AGAINST the adoption of a one percent sales and use tax within Cross County for the purpose of providing funds for the construction, reconstruction, extension, equipment, acquisition or improvement of the Cross County Hospital, to commence January 1, 1990, and to expire at midnight on December 31, 1991.

- 6) Act 802 of 1983 limits such sales tax hereby imposed to a maximum of \$25.00 per single transaction; and
- 7) It is to the best interest of Cross County that collection of the sales and use tax terminate on December 31, 1991, unless extended by a vote of the people.
- 8) A one percent addition to the existing Arkansas Gross Receipts (Sales) Tax and Arkansas Compensation (Use) Tax be and the same is hereby imposed on all sales within Cross County, Arkansas, not otherwise exempt by law, with a \$25.00 maximum limit on any single transaction. A single transaction is defined as:
- 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 this Ordinance.
 - b) The charges for utility services, which are subject to the taxes levied under this Ordinance, and which are furnished on a continuous service basis, whether such services are paid daily, weekly, monthly, or annually, for the purposes of the local sales tax shall be computed in monthly increments, and each such monthly charge increment shall be considered to be a single transaction for the purposes of the local sales tax.
 - c) For sales of building materials and supplies to contractors, builders or other persons, a single transaction for the purpose of this Ordinance shall be deemed to

- 6) EMERGENCY CLAUSE. An emergency is hereby declared to exist, and this Ordinance, being necessary for the immediate preservation of the public peace, health, safety and welfare, shall be in full force and take effect, from and after its date of passage and approval.

[\(Ord. 1993-005](#), passed 3-17-93)²

§ 450.04 INTERLOCAL AGREEMENT; CROSS COUNTY AND CHERRY VALLEY, HICKORY RIDGE, PARKIN AND WYNNE.

- 1) AGREEMENT. There is hereby authorized the execution and delivery of the Agreement, and the County Judge is hereby authorized to execute and deliver the Agreement for and on behalf of the County. The Agreement is hereby approved in substantially the form submitted to this meeting, and the County Judge is hereby authorized to confer with the other parties thereto in order to complete the Agreement in substantially the same form submitted to this meeting with such changes as shall be approved by the County Judge, his execution to constitute conclusive evidence of such approval.
- 2) FURTHER ACTION. 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 Agreement 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 out of such authority or to evidence the exercise thereof.
- 3) FILING. 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 an interested person a copy of the Agreement and such document shall be on file for inspection by any interested person.
(Ord.1999-003, passed 5-17-99)

² This tax did pass with a vote of 1217 FOR and 252 AGAINST. As of March 2013 this tax is no longer in effect.

§ 450.05 SPECIAL ELECTION; 1% SALES AND USE TAX; MAINTAINING AND OPERATING HEALTH CARE AND SUPPORT FACILITIES.

- 1) There be, and there is hereby called, a special election to be held on August 1, 2000, 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 assist in operating and maintaining Hospital 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:

FOR adoption of a 1% local sales and use tax within Cross County for a period of 48 months, the net collections of which remaining after the deduction of the administrative charges of the State of Arkansas shall be used by the County to assist in operating and maintaining hospital and related health care and support facilities, including particularly, without limitation, the hospital facility known as CrossRidge Community Hospital which is owned by the County and currently leased to St. Bernard's Community Hospital Operation d/b/a CrossRidge Community Hospital.

AGAINST adoption of a 1% local sales and use tax within Cross County for a period of 48 months, the net collections of which remaining after the deduction of the administrative charges of the State of Arkansas shall be used by the County to assist in operating and maintaining hospital and related health care and support facilities, including particularly, without limitation, the hospital facility known as CrossRidge Community Hospital which is owned by the County and currently leased to St. Bernard's Community Hospital Operation d/b/a CrossRidge Community Hospital.

- 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 Cross 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) ***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, 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 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 monthly increments, and each such monthly charge increment shall be considered to be a single transaction for the purposes 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 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 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 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.
- 8) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

- 9) SEVERABILITY CLAUSE. The provisions of this Ordinance are declared to be severable and if an article, phrase, or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of this Ordinance.
- 10) EMERGENCY CLAUSE. An emergency is hereby declared to exist, and this Ordinance, being necessary for the preservation of the public peace, health, safety and welfare shall be in full force and effect from and after its passage and approval.
([Ord. 2000-004](#), passed 6-26-00)³

§ 450.06 LEVY OF A 48 MONTH, 1% SALES AND USE TAX; OPERATION AND MAINTENANCE OF HOSPITAL AND RELATED HEALTHCARE FACILITIES.

- 1) Under the authority of the authorizing legislation, there is hereby elide a one percent tax on the gross receipts from the sale at retail within the County which are subject to the Arkansas Gross Receipts Act of 1941, as amended (A.C.A. §§ 26-51-101, et seq.), and the imposition of an excise (or use) tax on the storage, use, distribution or other consumption within the County of tangible personable property subject to the Arkansas Compensation Tax Act of 1949, as amended (A.C.A. §§ 26-53-101, et seq.), at a rate of one percent 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 collected only for a period of forty eight months.
- 2) After the charge (currently 3%) is deducted by the State Treasurer for the services of the State of Arkansas in collecting and distributing the collections of the Sales and Use Tax, the remaining collections shall be used by the County to assist in operating and maintaining Hospital Facilities. The Cross County Board of Governors shall have the responsibility and oversight for the disbursement of Sales and Use Tax Collections by the County.
- 3) The Sales and Use Tax shall be levied and collected only on the first \$2,500 of gross receipts, gross proceeds, or sales price from each single transaction.
- 4) REPEALER. All ordinances and parts of ordinances 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.

³ This tax did pass with a vote of 2166 FOR and 959 AGAINST. As of March 2013 this tax is not in effect.

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([Ord. 2000-003](#), passed 6-26-00)

§ 450.07 LEVY OF A 1% SALES AND USE TAX FOR 48 MONTHS; OPERATION AND MAINTENANCE OF HOSPITAL FACILITIES.

- 1) Under the authority of the authorizing legislation, there is hereby levied a one percent 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 one percent 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 collected only for a period of forty-eight months.
- 3) After the administrative charges for services of the State of Arkansas in collecting and distributing the collections of the Sales and Use Tax (currently 3%) and required rebates are dedicated by the State Treasurer, the remaining collections shall be distributed to the County and used by the County to assist in operating and maintaining Hospital Facilities. The Cross County Board of Governors shall have the responsibility and oversight for the disbursement of the Sales and Use Tax Collections by the County.
- 4) The Sales and Use Tax shall be levied and collected only on the gross receipts, gross proceeds, or sales price for each single transaction in the maximum amount allowed from time to time by Arkansas law, subject to rebates and limitations as required for certain single transactions as from time to time may be required by Arkansas statutes.
- 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. 2008-005](#), passed 3-17-08)⁴

⁴ This tax is no longer in effect as of March 2013.

§ 450.08 SPECIAL ELECTION FOR A ONE PERCENT SALES AND USE TAX FOR 3 YEARS; ECONOMIC DEVELOPMENT PURPOSES.

- 1) There be, and there is hereby called, a special election to be held on March 10, 2009, 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:

1% Sales and Use Tax for Economic Development Purposes

Vote FOR or AGAINST adoption of a one percent local sales and use tax within Cross County for a period of three years, the net collections of which remaining after the deduction of the administrative charges of the State of Arkansas and required rebates shall be received by the County and shall be used for economic development purposes. Municipalities in the County will not receive a share of tax collections. "Economic development purposes" means the funding, promoting and providing of economic development purposes and economic development projects to stimulate the local economy and to support the creation of new job opportunities.

- 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 26, Chapter 74, Subchapter 2 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 Cross 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.

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- 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 Cross County for a period of 48 months, the net collections of which remaining after the deduction of the administrative charges of the State of Arkansas shall be used by the County to assist in operating and maintaining hospital and related health care and support facilities, including particularly, without limitation, the hospital facility known as CrossRidge Community Hospital which is owned by the County and currently leased to St. Bernard's Community Hospital Corporation d/b/a CrossRidge Community Hospital.

AGAINST adoption of a 1% local sales and use tax within Cross County for a period of 48 months, the net collections of which remaining after the deduction of the administrative charges of the State of Arkansas shall be used by the County to assist in operating and maintaining hospital and related health care and support facilities, including particularly, without limitation, the hospital facility known as CrossRidge Community Hospital which is owned by the County and currently leased to St. Bernard's Community Hospital Corporation d/b/a CrossRidge Community Hospital.

- 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 Cross 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.

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- 7) *Single Transaction* – is defined according to the nature of the goods purchased as follows:
- a) When two or more devices to 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 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 monthly increments, and each such monthly charge increment shall be considered to be a single transaction for the purposes 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 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 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 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.
- 8) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 9) 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 this Ordinance.

- 10) EMERGENCY CLAUSE. An emergency is hereby declared to exist, and this Ordinance, being necessary for the immediate preservation of the public peace, health, safety and welfare, shall be in full force and effect from and after its date of passage and approval. (Ord.2004-004, passed 7-3-00)

§ 450.12 LEVY OF A 1% SALES AND USE TAX WITHIN CROSS COUNTY FOR 3 YEARS; ECONOMIC DEVELOPMENT PURPOSES.

- 1) Under the authority of the Tax Legislation, there is hereby levied a new one percent 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 a new 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 one percent of the sales 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 for a period of three years.
- 3) After the administrative charges for services of the State of Arkansas in collecting and distributing the collections of the Sales and Use Tax (currently 3%) and required rebates are deducted by the State Treasurer, the remaining collections (the "Net Collections") shall be used as authorized and prescribed by the Economic Development Legislation in order to fund economic development projects to stimulate the local economy and to support private sector job creation opportunities as authorized by the Quorum Court.
- 4) 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 by Arkansas law, subject to rebates and limitations as required for certain single transactions as from time to time required by Arkansas statutes.
- 5) All Net Collections shall be received by the County. Municipalities in the County will not receive a share of the Net Collections from the State Treasurer.
- 6) The Net Collections shall not be used for general County operating expenses.
- 7) SEVERABILITY CLAUSE. The provisions of this Ordinance are hereby declared to be separable, and if any provision shall for any reason be held illegal or invalid, it shall not affect the validity of the remainder of the Ordinance.
- 8) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

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- 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 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 Cross 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) SEVERABILITY CLAUSE. The provisions of this Ordinance are severable and if an article, phrase, or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of this Ordinance.
(Ord.2008-006, passed 3-17-08)⁷

**§ 450.14 SPECIAL ELECTION FOR 1% SALES AND USE TAX FOR 3 YEARS;
ECONOMIC DEVELOPMENT.**

- 1) There be, and there is hereby called, a special election to be held on September 8, 2009, at which election there shall be submitted to the electors of the County and 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:

1% Sales and Use Tax for Economic Development Purposes

Vote FOR or AGAINST adoption of a one percent local sales and use tax within Cross County for a period of three years, the net collections of which remaining after the deduction of the administrative charges of the State of Arkansas and required rebates

⁷ This tax passed with a vote of 1613 FOR and 363 AGAINST. As of March 2013 this tax is no longer in effect.

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shall be received by the County and shall be used as authorized and prescribed by Title 14 Chapter 174 of the Arkansas Code of 1987 Annotated in order to fund economic development projects to stimulate the local economy and to support private sector job creation opportunities. Municipalities in the County will not receive a share of tax collections from the State Treasurer.

- 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 26, Chapter 74, Subchapter 2 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 Cross 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 to do any and all things 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 declared to be separable, and if an article, phrase, or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of this Ordinance.
(Ord.2009-021, passed 7-13-09)⁸

§ 450.15 LEVY OF A 1% SALES AND USE TAX FOR 48 MONTHS; OPERATION AND MAINTENANCE OF HOSPITAL AND RELATED HEALTHCARE AND SUPPORT FACILITIES.

⁸ This tax did not pass with a vote of 1204 FOR and 1343 AGAINST. As of March 2013 this tax is no longer in effect.

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- 1) Under the authority of the Authorizing Legislation, there is hereby levied a one percent 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 one percent 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 will be levied and collected on the gross receipts, gross proceeds or sales price for each single transaction in the maximum amount allowed from time to time by Arkansas law, subject to rebates and limitations as required for certain transactions as from time to time required by Arkansas statutes.
- 2) The Sales and Use Tax shall be levied and collected only for a period of forty eight months.
- 3) After the administrative charges for services of the State of Arkansas (the "State") in collecting and distributing the collections of the Sales and Use Tax (currently 3%) and required rebates are deducted by the State, the remaining collections shall be distributed to the County and used by the County to assist in operating and maintaining Hospital Facilities. The Cross County Board of Governors shall have the responsibility and oversight for the disbursement of Sales and Use Tax collections by the County.
- 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 a majority of electors voting on the question shall have approved the levy of the Sales and Use Tax.
([Ord. 2012-006](#), passed 2-27-12)

§ 450.16 SPECIAL ELECTION ON THE LEVY OF THE 1% SALES AND USE TAX; OPERATING AND MAINTAINING HOSPITAL AND RELATED HEALTH CARE AND SUPPORT FACILITIES.

- 1) There be, and there is hereby called, a special election to be held on May 22, 2012, 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 assist in operating and maintaining Hospital 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:

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Adoption of a 1% local sales and use tax within Cross County for a period of 48 months, the net collections of which remaining after the deduction of the administrative charges and required rebates of the State of Arkansas shall be distributed to and used by the County to assist in operating and maintaining hospital and related health care and support facilities, including particularly, without limitation, the hospital facility known as CrossRidge Community Hospital which is owned by the County and currently leased to St. Bernards Community Hospital Corporation d/b/a CrossRidge Community Hospital.

- 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 filed with the Cross County Clerk at least 70 days prior to the election date. A copy of this Ordinance shall also be given to the Cross 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) 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 this Ordinance.

[\(Ord. 2012-005](#), passed 2-27-12)

§ 450.17 LEVY OF A ONE-HALF OF ONE PERCENT (1/2%) SALES AND USE TAX; SALARIES AND BENEFITS FOR NON-ELECTED EMPLOYEES.

- 1) Under the authority of the Authorizing Legislation, there is hereby levied a 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 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 one-half of one percent (1/2%) 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) After the charge (currently 3%) is deducted by the State Treasurer for the services of the State of Arkansas in collecting and distributing the collections of the Sales and Use Tax and up to five percent (5%) of the Local Sales and Use Tax Trust Fund, the remaining collections shall be distributed solely to the County and used solely by the County to pay for the Employee Benefits. No portion of the remaining collections shall be distributable to the municipalities within the County.
- 3) The Sales and Use Tax shall be levied and collected only on the gross receipts, gross proceeds or sales price for each single transaction in the maximum amount allowed from time to time by Arkansas law.
- 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 a majority of the electors of the County voting on the question shall have approved the levy of the Sales and Use Tax.
([Ord. 2004-042](#), passed 9-13-04)

§ 450.18 ELECTION FOR LEVYING A ONE HALF OF ONE PERCENT (1/2%) SALES AND USE TAX; SALARIES AND BENEFITS FOR NON-ELECTED EMPLOYEES.

- 1) The next general election shall be held on Tuesday, November 2, 2004. There shall be submitted to the electors of the County at the general election the question of authorizing the levy of a one half of one percent (1/2%) County-wide sales and use tax, pursuant to the Authorizing Legislation, as amended, the proceeds of which shall be distributed solely to the County and used for the purposes of paying a portion of the cost of the

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salaries of and providing benefits to the non-elected employees of the County, which shall include particularly, without limitation, salaries, retirement benefits, insurance benefits and other employment benefits.

- 2) That the new sales and use tax shall be levied and collected only on the first Two Thousand, Five Hundred Dollars (\$2,500) of gross receipts, gross proceeds, or sales price from a single transaction. A “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, 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 purposes 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 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 purposes 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 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.
 - 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 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.
- 3) The ballot shall be in substantially the following form:

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Vote on each question by placing an "X" in the square opposite the question either "FOR" or "AGAINST":

If the voters approve the proposed sales and use tax, there will be levied within the County a new one half of one percent (1/2%) sales and use tax, the net collections of which remaining after the State of Arkansas deducts its administrative charges, shall be distributed solely to and used solely by the County for the purpose of paying a portion of the salaries of and providing benefits for the non-elected employees of the County, including particularly, without limitation, salaries, retirement benefits, insurance benefits and other employee benefits. No portion of the new collections of the sales and use tax will be distributed to the municipalities with the County.

FOR adoption of a One Half of One Percent (1/2%) sales and use tax within Cross County.

AGAINST adoption of a One Half of One Percent (1/2%) sales and use tax, within Cross County.

- 4) The County Clerk is authorized and directed to give notice of the election by one publication in a newspaper having general circulation within the County. Publication shall be made not less than ten (10) days prior to the election.
- 5) The election shall be held no earlier than thirty (30) days after the date of the adoption of this Ordinance. 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 electors of the County shall have the right to vote at the election.
- 6) The County Judge shall proclaim the results of the election by issuing a proclamation and publishing the same, one time in a newspaper having general circulation in the County. The results as proclaimed shall be conclusive unless suit challenging the results is filed in the Circuit Court of Cross County within thirty (30) days after publication of the proclamation.
- 7) A copy of this Ordinance shall be given to the Cross County Board of Election Commissioners so that the necessary election officials and supplies may be provided. A certified copy of the Ordinance and a map clearly showing the boundaries of the County shall also be provided to the Commissioner of Revenues of the State of Arkansas as soon as practical.

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- 8) 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 general election as herein provided and, if the Benefits Tax is approved by the electors, to cause the Benefits Tax to be collected in accordance with the laws of the State of Arkansas, and to perform all acts of whatever nature necessary to carry out the authority conferred by this Ordinance.
- 9) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 10) In the event the General Assembly shall define "single transaction," the General Assembly's definition shall replace the one in Section 2 hereof.
- 11) The Quorum Court expresses its intention that, if the Benefits Tax is approved by the voters of the County at the election, the Quorum Court shall reduce the county General Ad Valorem tax from 3 mills to 2 mills for 2005.
- 12) EMERGENCY CLAUSE. It is hereby ascertained and declared that there is an immediate need for the Employee Benefits described in this Ordinance in order to promote and protect the health, safety, and welfare of the County and its inhabitants, and that the Employee Benefits can be provided only by the levy and collection of the Benefits Tax. It is, therefore, declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health and safety shall be enforced and take effect immediately from and after its passage.
([Ord. 2004-043](#), passed 9-13-04)

§ 450.19 LEVY OF A ONE PERCENT SALES AND USE TAX; HOSPITAL AND RELATED HEALTH CARE AND SUPPORT FACILITIES.

- 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 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 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 collected only for a period of forty-eight (48) months.

- 3) After the charge (currently 3%) is deducted by the State Treasurer for the services of the State of Arkansas in collecting and distributing the collections of the Sales and Use Tax, the remaining collections shall be distributed to the County and used by the County to assist in operating and maintaining Hospital Facilities. The Cross County Board of Governors shall have the responsibility and oversight for the disbursement of Sales and Use Tax collections by the County.
- 4) The Sales and Use Tax shall be levied and collected only on the gross receipts, gross proceeds or sales price for each single transaction in the maximum amount allowed from time to time by Arkansas law.
- 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. 2004-028](#), passed 6-21-04)

§ 450.20 SPECIAL ELECTION FOR THE LEVY OF A ONE PERCENT SALES AND USE TAX; HOSPITAL AND RELATED HEALTH CARE AND SUPPORT FACILITIES.

- 1) There be, and there is hereby called, a special election to be held on August 10, 2004, 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 assist in operating and maintaining Hospital 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:

FOR adoption of a 1% local sales and use tax within Cross County for a period of 48 months, the net collections of which remaining after the deduction of the administrative charges of the State of Arkansas shall be distributed to and used by the County to assist in operating and maintaining hospital and related health care and support facilities, including particularly, without limitation, the hospital facility known as CrossRidge Community Hospital which is owned by the County and currently leased to St. Bernards Community Hospital Corporation d/b/a/ CrossRidge Community Hospital.

AGAINST adoption of a 1% local sales and use tax within Cross County for a period of 48 months, the net collections of which remaining after the deduction of the administrative charges of the State of Arkansas shall be distributed to and used by the County to assist in operating and maintaining hospital and related health care and support

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facilities, including particularly, without limitation, the hospital facility known as CrossRidge Community Hospital which is owned by the County and currently leased to St. Bernards Community Hospital Corporation d/b/a/ Cross ridge Community Hospital.

- 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 Cross 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) "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, 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 purposes 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, monthly or annually, shall be computed in monthly increments, and each such monthly charge increment shall be considered to be a single transaction for the purposes of the Sales and Use Tax.

§ 450.21 INTERLOCAL AGREEMENT AMONG CROSS COUNTY AND THE CITY OF HICKORY RIDGE.

- 1) There is hereby authorized the execution and delivery of the Agreement, and the County Judge is hereby authorized to execute and deliver the Agreement for and on behalf of the County the Agreement is hereby approved in substantially the form submitted to this meeting and the County Judge is hereby authorized to confer with the other parties thereto in order to complete the Agreement in substantially the form submitted at this meeting.

- 2) The approval of this agreement is a vital concern to the Citizens of Cross County, Arkansas due to its impact on the public safety of said citizens.
([Ord. 2004-002](#), passed 1-20-04)

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Article III. COLLECTION

Section

Reserved.