Chapter 4: TAXES

Article

- I. ADMINISTRATION
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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)

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.

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Section

General

Reserved.

Personal Property

430.00 Fire dues for Vanndale Fire District; collected on personal property tax bills.

§ 430.00 FIRE DUES FOR VANNDALE FIRE DISTRICT; COLLECTED ON PERSONAL PROPERTY TAX BILLS.

1) The office of the Cross County Assessor and the office of the Cross County Collector are hereby authorized to collect annual fire dues for the Vanndale Fire District from the list of members who have volunteered to have the tax put on personal property tax bills.

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2) 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. 2000-005, passed 8-21-00)

Real Property

Reserved.

Local Option

450.00	Special election; 1% sales and use tax; 36 months.
450.01	Sales tax election.
450.02	Special election for a 1% sales and use tax; capital improvements.
450.03	Sales and use tax; closure of landfill.
450.04	Interlocal agreement; Cross County and Cherry Valley, Hickory Ridge, Parkin and Wynne.
450.05	Special election; 1% sales and use tax; maintaining and operating health care and support facilities.
450.06	Levy of a 48 month, 1% sales and use tax; operation and maintenance of hospital and related healthcare facilities.
450.07	Levy of a 1% sales and use tax for 48 months; operation and maintenance of hospital facilities.
450.08	Special election for a one percent sales and use tax for 3 years; economic development purposes.
450.09	Levy of 1% sales and use tax; operating and maintaining the hospital and related healthcare facilities.
450.10	Levy of 1% sales and use tax for thirty six months economic development.
450.11	Special election for 1% sales and use tax; operating and maintaining the hospital and related healthcare facilities.

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450.12	Levy of a 1% sales and use tax within Cross County for 3 years; economic development purposes.
450.13	Special election for a 1% sales and use tax; operating and maintaining hospital and related healthcare facilities.
450.14	Special election for 1% sales and use tax for 3 years; economic development.
450.15	Levy of a 1% sales and use tax for 48 months; operation and maintenance of hospital and related healthcare and support facilities.
450.16	Special election of the levy of the 1% sales and use tax; operating and maintaining hospital and related health care and support facilities.
450.17	Levy of a one-half of one percent $(1/2\%)$ sales and use tax; salaries and benefits for non-elected employees.
450.18	Election for the levy of a one half of one percent (1/2%) sales and use tax; salaries and benefits for non-elected employees.
450.19	Levy of a one percent sales and use tax; hospital and related health care and support facilities.
450.20	Special election for the levy of a one percent sales and use tax; hospital and related health care and support facilities.
450.21	Interlocal agreement among Cross County and the City of Hickory Ridge.

§ 450.00 SPECIAL ELECTION; 1% SALES AND USE TAX; 36 MONTHS.

- 1) That the County Court of Cross County, Arkansas is hereby compelled to call a special election on May 4, 1999, at which election there shall be submitted to the electors of the County the question of the levy of a countywide, 1% sales and use tax for thirty six months for economic development as authorized by A.C.A. §§ 14-174-101, et seq., also known as Act 1012 of 1993.
- 2) That under no circumstances shall the tax be extended beyond thirty six months.
- 3) That under no circumstances shall the funds generated by the Sales and Use Tax be used or appropriated for general county operating expenses, but shall be used in totality for funding economic development projects to stimulate the local economy and support private sector job creation opportunities.

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- 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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10) That the County Court, for and on behalf of the County, be and is hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided.

(Ord. 1999-002, passed 3-18-99)¹

§ 450.01 SALES TAX ELECTION.

- 1) That a one percent addition to existing Arkansas Sales Tax (Gross Receipt Taxes) and Arkansas Use Taxes be and the same is hereby imposed on all sales not otherwise exempt by law, within Cross County, Arkansas, with a \$25.00 maximum limitation for any single transaction, a single transaction being defined as any transaction that exceeds \$2,500.00.
- 2) That the Board of Election Commissioners be petitioned to issue an Election Proclamation setting the 10th day of September, 1985 as the date for a County-wide sales tax election, pursuant to existing election laws, and Act 26 of 1981.
- 3) SEVERABILITY CLAUSE. The provisions of this Ordinance are hereby declared to be severable and if any one section is held to be illegal or invalid, the said invalidity or illegality of the said section shall not affect the validity of the rest of the balance of this Ordinance.

4) 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, off-road 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 be any single sale which is reflected on a single invoice, receipt or statement, on

¹ This tax did pass with a vote of 963 FOR and 832 AGAINST. As of March 2013 this tax is not in effect.

which 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 the purpose of this Ordinance.
- 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 o the State.
- 5) SEVERABILITY CLAUSE. If any part of this Ordinance is held invalid, such invalidity shall not affect any other portion of this Ordinance which can be made effective without invalidity.
- 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 of the citizens of Cross County, shall be in full force and effect from and after its date of passage and approval.
 (Ord. 1985-011, passed 7-16-85; Am. Ord. 1985-013, passed 9-17-85; Am. Ord. 1986-013, passed 9-16-86)

§ 450.02 SPECIAL ELECTION FOR A 1% SALES AND USE TAX; CAPITAL IMPROVEMENTS.

- 1) It has been determined by the Cross County Quorum Court that there is an urgent need on the part of the Cross County Hospital for increased revenues.
- 2) The urgent need on the part of the cross County Hospital includes maintenance, construction, reconstruction, and equipment.
- 3) The General Assembly of the State of Arkansas did, at its 1981 Extraordinary Session, authorize by Act 26 of 1981 a one percent addition to the existing Arkansas Gross Receipts (Sales) Tax and Arkansas Compensation (Use) Tax in addition to any tax levied pursuant to Act 991 of 1981 on a county-wide basis.
- 4) Act 26 of 1981 (Ex. Sess.) directs the Quorum Court of Cross County, Arkansas, to notify the Cross County Board of Election Commissioners that this measure has been referred to the vote of the people.

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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

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be any single sale which is reflected on a single invoice, receipt or statement, on which 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 the purpose of this Ordinance.
- 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.
- 9) The collection of the sales and use tax shall commence on January 1, 1990, and terminate at midnight on December 31, 1991, unless extended by popular vote of a majority of the people as provided by law.
- 10) That the Board of Election Commissioners be petitioned to issue an election proclamation setting the 31st day of August, 1989, as the date for the county-wide sales tax election, pursuant to existing law and Act 26 of 1981 (Ex. Sess.)
- 11) SEVERABILITY CLAUSE. The provisions of this Ordinance are hereby declared to be severable, and if any one section is held to be illegal or invalid, the said invalidity or illegality of the said section shall not affect the validity of the balance of this Ordinance.
- 12) 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 of the residents of Cross County, shall be in full force and effect from and after its date of passage and approval.

 (Ord. 1989-007, passed 7-31-89)

§ 450.03 SALES AND USE TAX; CLOSURE OF LANDFILL.

- 1) That a 0.75% 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 onroad vehicles, whether required to be licensed or not, off-road vehicles, farm

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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.
- 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 be any single sale which is reflected on a single invoice, receipt or statement, on which 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 the purpose of this Ordinance.
- 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.
- 2) The collection of the sales and use tax shall commence on September 1, 1993, and terminate at midnight on August 31, 1994, unless extended by popular vote of a majority of the people as provided by law.
- 3) That the Board of Election Commissioners be petitioned to issue an election proclamation setting the 27th day of April, 1993, as the date for the countywide sales tax election, pursuant to existing law and Act 26 of 1981 (Ex. Sess.).
- 4) After the completion of the purpose for which this tax is levied and in such event there shall remain a surplus of funds collected pursuant to this Ordinance, such surplus funds shall be divided among the various municipalities and the County in proportion to the population as defined by the 1990 U.S. Census.
- 5) SEVERABILITY CLAUSE. The provisions of this Ordinance are hereby declared to be severable, and if any other section is held to be illegal or invalid, the said invalidity or illegality of the said section shall not affect the validity of the balance of this Ordinance.

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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.

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§ 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.

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- 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.

(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.

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§ 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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- 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.2009-002, passed 1-12-09)⁵

§ 450.09 LEVY OF A 1% SALES AND USE TAX FOR THREE YEARS; ECONOMIC DEVELOPMENT.

- 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 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 for a period of three (3) 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 for economic development purposes 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 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.
- 6) "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.

⁵ This tax did pass with a vote of 11,647 FOR and 1501 AGAINST. As of March 2013 this tax was no longer in effect.

- 7) The net collections shall not be used for general county operating expenses.
- 8) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 9) 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.2009-001, passed 1-12-09)

§ 450.10 LEVY OF 1% SALES AND USE TAX FOR THIRTY SIX MONTHS; ECONOMIC DEVELOPMENT.

- 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 (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"). The Sales and Use Tax shall be levied and collected only for a period of 36 months, commencing July 1, 1999. The Sales and Use Tax shall be levied and collected only on the first \$2,500 for each single transaction as defined by Ordinance No. 1985-013 of the County, adopted September 17, 1985, as it may be amended from time to time.
- 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 of the Sales and Use Tax (the "Net Collections") shall be used, in accordance with the Economic Development Legislation, solely for economic development projects to stimulate the local economy and to support private sector job creation opportunities. Under no circumstances shall the Net Collections be used for general governmental operating expenses.

 (Ord. 1999-004, passed 5-17-99)

§ 450.11 SPECIAL ELECTION FOR 1% SALES AND USE TAX; OPERATING AND MAINTAINING THE HOSPITAL AND RELATED HEALTHCARE 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.

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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.

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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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9) 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 be approved the levy of the Sales and Use Tax.
(Ord. 2009-020, passed 7-13-09)⁶

§ 450.13 SPECIAL ELECTION FOR A 1% SALES AND USE TAX; OPERATING AND MAINTAINING HOSPITAL AND RELATED HEALTHCARE FACILITIES.

1)	There be, and there is hereby called, a special election to be held on
2)	The question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:
	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

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. Bernard's Community Hospital Corporation d/b/a CrossRidge Community Hospital.

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 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.

⁶ This tax did pass with a vote of 1118 FOR and 229 AGAINST. As of March 2013 this tax is no longer in effect.

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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.

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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.

- 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 personable 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 of 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:

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 Ttax 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)

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§ 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.

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- 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.

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- 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) In the event the General Assembly shall define "single transaction," the General Assembly's definition shall replace the one in Article 7 hereof.
- 9) REPEALER. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- 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 this Ordinance.
- 11) EMERGENCY CLAUSE. It is hereby ascertained and declared that there is an immediate need for the County to continue to support the operation and maintenance of CrossRidge Community Hospital. The Sales and Use Tax would provide funds for such support when the existing 1% sales and use tax expires. CrossRidge Community Hospital provides necessary health care services to residents of the County, thereby promoting and protecting the health, safety and welfare of the County and its inhabitants. 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 in force and take effect immediately from and after its passage.

(Ord. 2004-029, passed 6-21-04)

§ 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)

Article III. COLLECTION

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Reserved.