

New in Sales Tax for 2012

The Arkansas Department of Finance and Administration is pleased to announce the rollout of the new Arkansas Taxpayer Access Point (ATAP). ATAP is a web-based service that gives taxpayers, or their designated representative, online access to their tax accounts and related information. Over the next 12 months ATAP will be broadened to include all taxes administered by the Revenue Division. The ATAP Web site is <https://atap.arkansas.gov/>.

ATAP is configured in a secure environment where you will set your password and account access information, and only you can update or change this information. Arkansas taxpayers will be provided with secure access to their tax accounts 24 hours a day, seven days a week, and will afford users the ability to perform the following functions for Sales and Use, Withholding, Natural Gas Severance, Motor Fuel & Dyed Diesel Excise Taxes, and Corporate Income Tax:

- Change a name
- Change an address
- File a return on-line
- File a return using XML return upload
- Amend a return
- Make a payment
- Store banking information for use during payment submission
- View tax period financial information (tax, penalty, interest, credits, balance, etc.)
- View payments received
- View recent account activity
- Register for one of more of five included tax types
- Maintain all tax account types via a single login
- View correspondence
- Assign 3rd party logins (CPA, power of attorney, responsible party, etc.)
- File an Annual Reconciliation for Withholding

What's New for Sales Tax in 2012

Act 753 effective January 1, 2012 increases the sales tax exemption for new and used motor vehicles, trailers, and semitrailers from two thousand five hundred dollars (\$2,500) to four thousand dollars (\$4000).

Act 754 effective January 1, 2012 reduces the state sales and use tax rate for natural gas and electricity purchased by a qualified generator of electric power classified within NAICS Code 22 that uses natural gas to operate a new or existing generating facility with combined-cycle gas turbine technology to five and one-eighth percent (5.125%) beginning January 1, 2012. The total state tax rate will be 5.25% when combined with the Conservation Tax levied by the Arkansas Constitution. Eligible generators of electricity should contact the Sales and Use Tax Section for additional information.

Act 1142 effective January 1, 2012 requires out-of-state sellers with taxable sales averaging more than \$200,000 per month to begin making prepayments equal to 80% of the monthly state liability twice each month beginning January 1, 2012. Sellers required to make the prepayments will receive notice with further instructions in November of each year. Prepayments are required to be paid electronically.

Act 1058 effective July 1, 2012 exempts Class 6 and Class 7 trucks registered under the International Registration Plan and semitrailers from sales and use tax.

ET-1 ARKANSAS EXCISE TAX RETURN INSTRUCTIONS

Form ET-1 is used to report all state and local taxes levied under the Gross Receipts (Sales) Tax and Compensating Use Tax Acts. **ALL FIGURES ON THIS REPORT ARE TO BE ROUNDED TO THE NEAREST WHOLE DOLLAR.** If the cents amount is 49¢ or less, the cents are dropped. Example, \$10.47 would be \$10.00. If the cents is 50¢ or more, round up to the next dollar. Example, \$11.56 would be \$12.00.

Please use blue or black ink in completing the form. Do not use pencil.

Gross Receipts Tax

This section of the reporting form is used to report all sales by **In-State Sellers**.

State Tax

Line 1A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 1C Gross Tax Due - Multiply your Taxable Sales in column A by the state rate of 6%. Enter amount here.

Line 1D 2% Discount - Multiply Line 1C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed. The discount for state taxes (Lines 1D, 2D, 3D, and 4D) cannot exceed \$1000.

Line 1E Tourism Credit - Enter the amount of Tourism Credit if applicable on this line.

Line 1F Net Tax Due - Subtract any amounts shown on line 1D and 1E from the amount on line 1C. Enter the difference on this line.

Food Tax

- Line 2A** Taxable Sales – (Food & Food Ingredients) Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 2C** Gross Tax Due - Multiply your Taxable Sales in column A by the state rate of 1.5%. Enter the amount here.
- Line 2D** 2% Discount - Multiply Line 2C by 2% (.02) and enter here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed. The discount for state taxes (Lines 1D, 2D, 3D, and 4D) cannot exceed \$1000.
- Line 2E** Tourism Credit - Enter the amount of Tourism Credit if applicable here.
- Line 2F** Net Tax Due -Subtract any amounts shown on line 2D and 2E from the amount on line 2C. Enter the difference here.

Mfg Utility Tax

- Line 3A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 3C** Gross Tax Due - Multiply your Taxable Sales in column A by the state rate of 2.75%. Enter amount here.
- Line 3D** 2% Discount - Multiply Line 3C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed. The discount for state taxes (Lines 1D, 2D, 3D, and 4D) cannot exceed \$1000.
- Line 3F** Net Tax Due -Subtract any amounts shown on line 3D from the amount on line 3C. Enter the difference here.

Aviation Tax

- Line 4A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 4C** Gross Tax Due - Multiply your Taxable Sales in column A by the state rate of 6%. Enter amount here.
- Line 4D** 2% Discount - Multiply Line 4C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed. The discount for state taxes (Lines 1D, 2D, 3D, and 4D) cannot exceed \$1000.
- Line 4F** Net Tax Due -Subtract any amounts shown on line 4D from the amount on line 4C. Enter the difference here.

Vendor Use Tax

This section of the reporting form is used to report all sales by **Out-Of-State Sellers** selling into the State of Arkansas.

State Tax

- Line 5A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 5C** Gross Tax Due - Multiply Line 5A by 6% and enter amount here.

Food Tax

- Line 6A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 6C** Gross Tax Due - Multiply Line 6A by 1.5% and enter amount here.

Mfg Utility Tax

- Line 7A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 7C** Gross Tax Due - Multiply Line 7A by 2.75% and enter amount here.

Aviation Tax

- Line 8A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 8C** Gross Tax Due - Multiply Line 8A by 6% and enter amount here.

Consumer Use Tax

This section of the reporting form is used to report all taxable purchases by all taxpayers. Taxable purchases are purchases from out-of-state which are for use, storage, consumption, or distribution in Arkansas during a reporting period.

State Tax

- Line 9A** Taxable Purchases - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 9C** Gross Tax Due - Multiply your Taxable Sales in column A by the state rate of 6%. Enter amount here.
- Line 9D** Economic Dev Credit - Enter the amount of Economic Dev Credit if applicable on this line.
- Line 9E** Net Tax Due -Subtract any amounts shown on line 9D from the amount on line 9C. Enter the difference.

Food Tax

Line 10A Taxable Purchases - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 10C Gross Tax Due - Multiply your Taxable Sales in column A by the state rate of 1.5%. Enter amount here.

Line 10D Economic Dev Credit - Enter the amount of Economic Dev Credit if applicable here.

Line 10E Net Tax Due -Subtract any amounts shown on line 10D from the amount on line 10C. Enter the difference here.

Mfg Utility Tax

Line 11A Taxable Purchases - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 11C Gross Tax Due - Multiply your Taxable Sales in column A by the state rate of 2.75%. Enter amount here.

Line 11D Economic Dev Credit - Enter the amount of Economic Dev Credit if applicable on this line.

Line 11E Net Tax Due -Subtract any amounts shown on line 11D from the amount on line 11C. Enter the difference here.

Aviation Tax

Line 12A Taxable Purchases - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 12C Gross Tax Due - Multiply your Taxable Sales in column A by the state rate of 6%. Enter amount here.

Line 12D Economic Dev Credit - Enter the amount of Economic Dev Credit if applicable on this line.

Line 12E Net Tax Due -Subtract any amounts shown on line 12D from the amount on line 12C. Enter the difference here.

Special Additional Excise Taxes

This section of the reporting form is used to report any of the Special Additional Taxes filed on the ET-1 form.

Tourism Tax

Line 13A Taxable Sales & Purchases - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 13C Gross Tax Due - Multiply Column A by the state rate of 2%. Enter amount here.

Line 13D 2% Discount - Multiply Line 13C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.

Line 13E Net Tax Due -Subtract any amounts shown on line 13D from the amount on line 13C. Enter the difference here.

Short Term Rental Tax

Line 14A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 14C Gross Tax Due - Multiply Column A by the state rate of 1%. Enter amount here.

Line 14D 2% Discount - Multiply Line 14C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.

Line 14E Net Tax Due -Subtract any amounts shown on line 14D from the amount on line 14C. Enter the difference here.

Short Term Rental Vehicle Tax

Line 15A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 15C Gross Tax Due - Multiply Column A by the state rate of 10%. Enter amount here.

Line 15D 2% Discount - Multiply Line 15C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.

Line 15E Net Tax Due -Subtract any amounts shown on line 15D from the amount on line 15C. Enter the difference here.

Long Term Rental Vehicle Tax

Line 16A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 16C Gross Tax Due - Multiply Column A by the state rate of 1.5%. Enter amount here.

Line 16D 2% Discount - Multiply Line 16C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.

Line 16E Net Tax Due -Subtract any amounts shown on line 16D from the amount on line 16C. Enter the difference here.

Residential Moving Tax

Line 17A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 17C Gross Tax Due - Multiply Column A by the state rate of 4.5%. Enter amount here.

Line 17D 2% Discount - Multiply Line 17C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.

Line 17E Net Tax Due - Subtract any amounts shown on line 17D from the amount on line 17C. Enter the difference here.

Wholesale Vending Tax

Line 18A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 18E Gross Tax Due - Multiply Line 18A 7% and enter amount here.

Alcoholic Beverage Taxes

This section of the reporting form is used to report any of the Alcoholic Beverage Taxes filed on the ET-1 form.

10% Mixed drink Tax

Line 19A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 19E Gross Tax Due - Multiply Line 19A by 10% and enter amount here.

4% Additional Mixed Drink Tax

Line 20A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 20E Gross Tax Due - Multiply Line 20A by 4% and enter amount here.

Liquor & Wine Excise Tax

Line 21A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 21E Gross Tax Due - Multiply Line 21A by 3% and enter amount here.

Beer Excise Tax

Line 22A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 22E Gross Tax Due - Multiply Line 22A by 1% and enter amount here.

Line 23 **Total Special & Alcoholic Beverage Taxes** - Add the net tax due from lines 13 thru 22 and enter here. Place this amount on Line 32 on the front page of the tax return.

Local Sales and Use Taxes

Column A City & County - Insert the name of each city or each county you want to report if it is not pre-printed on your forms. (1 per line please)

Column B Code - Insert the Local Tax code for each city and each county. These codes can be found in this instruction packet and on our Website at www.arkansas.gov/salestax.

Column C Type Tax - depending on what type of transaction you are reporting, this designates which line you should use in column D, F, H, and I. Use tax is for out-of-state purchases or sales made by out-of-state vendors.

Column D Taxable Sales & Purchases - (Lines 24 thru 29) - Report sales tax in the top portion of each line and use tax in the bottom portion of each line. A local rental vehicle tax is also due and should be combined with the amount remitted for local sales tax. Round all figures to the nearest whole dollar. If you have more than six (6) cities and counties to report, attach Schedule L, located at www.arkansas.gov/salestax.

Column E Tax Rate - Enter the appropriate tax rate (found on the attached list) for the city and the county you are reporting. This list is updated monthly; please check for possible rate changes.

Column F Gross Tax Due - Multiply the taxable sales or purchases by the applicable tax rate (Column E) and enter the calculated amount here.

Column G 2% Discount - Multiply the Gross Sales Tax Due by 2% (.02) and enter the amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.

Column H Local Tax Rebate - Enter the amount of additional local taxes paid in excess of \$2,500 to a seller on qualifying purchases which are eligible for the local tax rebate.

Column I Net Tax Due - Subtract the 2% Discount Amount and any amounts entered in Column H from the Gross Tax Due Amount for the applicable line. Enter the difference here.

Line 30 **Total Local Sales and Use Tax** - Add the local taxes from all schedules and enter here. Place this amount on Line 33 on the front page of the tax report.

TOTALS (Lines 31 - 36)

Line 31 **Total State Tax** - Add Net Tax Due for Lines 1 through 12 and place the total on this line.

Line 32 **Total Special & Alcoholic Beverage Tax** - Amount from Line 23 should be entered here.

- Line 33** **Total Local Tax** – Amount from Line 30 should be entered here.
- Line 34** **Total Tax Due** – Add Lines 31, 32, and 33 and place the total amount here.
- Line 35** **Less Prepayments (if required)** – Those businesses which are required to make prepayments of sales and/or vendor use tax should take a deduction for those prepayments here.
- Line 36** **Net Tax Due** – Subtract Line 35 from Line 34 and enter the amount here.

Sign Here: Return must be signed by a responsible party.

Payment Voucher Instructions

Insert the amount being paid with the return in the Amount Paid boxes. Also, to ensure payment gets credited to your account, please write your account number on your check. **PLEASE LEAVE VOUCHER ATTACHED TO FORM.**

NOTE: In order to determine your taxable sales, we have provided a worksheet below for you to use:

Keep for Your Records

TAXABLE SALES WORKSHEET (for Lines 1A - 8A)	
1. Gross Receipts Enter the total gross sales for the reporting period	1.
2. Deductions Enter each legal deductions as listed below	
a. Gasoline (Motor fuel on which tax is paid)	a.
b. Food Stamp and WIC Sales	b.
c. Sales for Resale	c.
d. Prescription drugs	d.
e. Returned goods	e.
f. Feed, seed and fertilizer	f.
g. Bad Debts	g.
h. Sales to U.S. Government	h.
i. Farm Machinery	i.
j. Sales to hospitals and organizations exempt by Arkansas statute (see GR-31)	j.
k. Sales to Direct Pay Permit holders	k.
l. 38% of Gross Selling Price on new Manufactured Mobile Homes	l.
m. Used Manufactured/Mobile Homes	m.
n. Dyed Diesel Fuel	n.
o. Other Legal Deductions	o.
TOTAL DEDUCTIONS Add the amounts in lines "a" through "o". Enter total	2.
3. TAXABLE SALES Subtract line 2 from line 1. Enter result here and in your taxable sales field	3.

Amended Returns

Form ET-1 allows taxpayers to file an amended return if needed. Check the "Amended Return" box at the top of the return and complete the return as it would be amended. Attach a letter of explanation and fully explain all of the changes and the reason for the changes. **Failure to attach your explanations will delay the processing of your amended return.** The fastest and easiest way to file an amended return is via ATAP: <https://atap.arkansas.gov/>.

Tax Types reported on form ET-1:

Below are brief descriptions of the taxes remitted and collected on form ET-1. For further information on the collection of these taxes, please visit our Web site, www.arkansas.gov/salestax or contact our office at (501) 682-7104.

Sales Tax (Gross Receipts Tax)

Sales or gross receipts tax is levied on retail sales and is collected by the retailer from customers and remitted by the retailer to the State. The retailer gets to retain 2% of the tax collected (\$1,000 per month maximum) as a collection fee if the retailers remittance is on or before the dates due.

Current Tax Rate is 6% (non-food items).

Use Tax (Compensating Use Tax)

The compensating or use tax is levied on retail sales to every person in this State for the privilege of storing, using, distributing or consuming, within the State, any article of tangible personal property or taxable service purchased from outside the State. The tax is in lieu of the State sales tax. It is collected by out-of-state vendors from Arkansas customers and is remitted by them to the State or is reported directly by an in-state purchaser if the tax is not collected by an out-of-state seller.

Current Tax Rate is 6% (non-food items).

Food Tax

As of July 1, 2011, the state tax rate on sales of food and food ingredients is one and a half percent (1.5%) of the gross receipts or gross proceeds derived from the sale. See Rule 2007-3 on our Website, www.arkansas.gov/salestax or contact our office at (501) 682-7104.

Current Tax Rate is 1.5%.

Manufacturing Utility Tax

As of July 1, 2011, the state tax rate on sales of natural gas or electricity to a manufacturer for use directly in the manufacturing process is two and three-fourths percent (2.75%) of the gross receipts or gross proceeds derived from the sale. See Rule 2007-5 on our Website, www.arkansas.gov/salestax or contact our office at (501) 682-7104.

Current Tax Rate is 2.75%.

Aviation Sales Tax

The sales tax on aircraft and aviation fuel, aviation services, parts, accessories and other sales taxes remitted by aircraft dealers, airports and flying fields are collected by the Commissioner of Revenues and remitted to the State Treasury. The sales tax on aircraft and aviation fuel, aviation services, aircraft parts and accessories by all taxpayers is collected by the Commissioner of Revenues and remitted to the State Treasury.

Current Tax Rate is 6%.

Aviation Use Tax

The use tax on aircraft and aviation fuel, aircraft parts and accessories is collected by the Commissioner of Revenues and remitted to the State Treasury.

Current Tax Rate is 6%.

2% Tourism Tax

The tax is levied upon the gross receipts or gross proceeds derived from admissions to tourist attractions or the sale or rental on items related to tourism. The tax is collected, reported and paid in the same manner as all other gross receipts taxes. The monies collected are deposited as special revenues and credited to the Tourism Development Trust Fund.

Current Tax Rate is 2% and is levied upon the gross receipts of the following:

Admission to theme parks, water parks, water slides, river and lake boat cruises and excursions, local sightseeing and excursion tours, helicopter tours, excursion railroads, carriage rides, horse racing, dog racing, indoor or outdoor plays or music shows, folk centers, observation towers, privately owned or operated museums, privately owned historic sites or buildings, and natural formations; the services of furnishing hotel and motel rooms, lodging houses, condominiums and tourist camps or courts to transient guests; camping fees at public or private campgrounds; rentals of watercraft, boats, motors, and related motor equipment; life jackets and cushions, water skis, oars, and paddles.

Short Term Rental Tax

In addition to the Gross Receipts and Compensating Use Tax, there is levied an additional tax of 1% on all tangible personal property that is rented or leased for a period of less than 30 days. The tax is applicable to all rentals or leases regardless of whether tax was paid on the rental property at the time of purchase.

Current Tax Rate is 1%.

Short Term Rental Vehicle Tax

A rental vehicle tax is levied on the gross receipts or gross proceeds derived from rentals of licensed motor vehicles for a period of less than 30 days. A local rental vehicle tax is also due and should be combined with the amount remitted for local sales tax. The rate will be equal to the local tax rate in effect for the jurisdiction where the rental occurs.

Current Tax Rate is 10% plus the local rental vehicle tax.

Long Term Rental Vehicle Tax

In addition to the gross receipts tax, a long term rental vehicle tax is levied on the gross receipts or gross proceeds derived from rentals of licensed motor vehicles for a period of 30 days or more.

Current Tax Rate is 1.5%.

Residential Moving Tax

A gross receipts tax is levied upon the rental of gasoline or diesel powered trucks rented or leased for residential moving or shipping.

Current Tax Rate is 4.5%.

Wholesale Vending Tax

Vending machine operators have three options with regard to the payment of tax. Sales made through vending machines are not subject to the gross receipts tax, but the vending device operator must (1) pay a "wholesale vending tax" of 7% on property purchased for resale through a vending device, (2) pay sales tax on all purchases from vendors with no sales for resale exemption or (3) purchase a vending machine decal instead of paying sales tax or wholesale tax. If a vending machine operator chooses this option, all machines operated must have decals on them.

Current Tax Rate is 7%.

Mixed Drink Tax

In addition to the gross receipts tax, holders of mixed drink permits (except private club permits) issued by the Alcoholic Beverage Control Division must collect and remit the ten percent (10%) supplemental gross receipts tax on all sales of alcoholic beverages except beer and wine.

In addition to the gross receipts tax, holders of private club permits issued by the Alcoholic Beverage Control Division must collect and remit the 10% supplemental gross receipts tax upon all charges to members for the preparation and serving of mixed drinks or for the cooling and serving of beer and wine. A private club which also has a beer permit should collect the state and local sales tax but not the ten percent (10%) supplemental tax on its sales of beer.

Current Tax Rate is 10%.

Additional Mixed Drink

In addition to the gross receipts tax and ten percent (10%) supplemental tax, holders of mixed drink permits must collect and remit the four percent (4%) supplemental gross receipts tax on all sales of alcoholic beverages except beer and wine.

In addition to the gross receipts tax and ten percent (10%) supplemental tax, holders of private club permits must collect and remit the four percent (4%) supplemental gross receipts tax upon all charges to members for the preparation and serving of mixed drinks only.

Current Tax Rate is 4%.

Liquor & Wine Excise Tax

A special Alcoholic Beverage Excise Tax of 3% is levied upon all retail receipts or proceeds derived from the sale of liquor, cordials, liqueurs, specialties, sparkling and still wines. The tax is collected by the retailer in addition to the retail price of such products and remitted to the Commissioner of Revenues. This tax is in addition to the Gross Receipts Tax.

Current Tax Rate is 3%.

Beer Excise Tax

The tax is levied on the retail sales of beer for off premises consumption. This tax is in addition to the Gross Receipts Tax.

Current Tax Rate is 1%.

Local Sales and Use Taxes

Local taxes are collected and remitted similar to the state sales and use tax. You must report each city tax or county tax separately on the form.

Businesses that hold an active Arkansas Sales and Use Tax permit and file Excise Tax returns with DFA may deduct the amount of additional city or county tax on business purchases on which the full amount of local tax has been collected by the seller. The total amount of the additional tax for a qualifying rebate for each city and county for which the tax was paid must be listed on the form. When completing the form, a credit for any additional tax paid will be deducted from the local tax due for that reporting period.

Lines 24 – 29

Report sales tax or local rental vehicle tax in the top portion of each line and use tax in the bottom portion of each line.

Round all figures to the nearest whole dollar. If you have more than six (6) cities and counties to report, attach additional Schedule L, located at www.arkansas.gov/salestax.

Column A (City & County) – Enter the name of the city or county for which you are reporting tax.

Column B (Code) – Enter the local code as assigned by the Department of Finance and Administration (See enclosed list.) This list is updated monthly and can be obtained from the Sales and Use Tax Section's website at www.arkansas.gov/salestax.

Column D (Taxable Sales or Purchases) – Enter the taxable amount of sales or purchases.

Column E (Rate) – Enter the appropriate tax rate (found on the attached list) for the city or county you are reporting. This list is updated monthly; please check for any possible rate changes.

Column F (Gross Tax Due) – Multiply the taxable sales or purchases by the tax rate and enter here.

Column G (2% Discount) – Multiply the Gross Sales Tax Due by 2% (.02) if paid and postmarked by the 20th of the month due. The discount does not apply to use tax or local rental vehicle tax.

Column H (Local Tax Rebate) – Enter the amount of additional local tax paid to a seller on qualifying purchases eligible for the local tax rebate. ([See Local Tax Rebate Computation below](#))

Column I (Net Tax Due) – Subtract the 2% Discount amount from the Gross Tax Due amount. Enter the difference here.

Line 30 Total Local Sales & Use Tax – Add the local taxes from all schedules and enter here.

EXAMPLE:

Local Sales and Use Taxes			(If you have additional local taxes to report, please attach a supplemental schedule)					
A. City & County	B. Code	Tax C. Type	Taxable Sales D & Purchases	E. Rate	F. Gross Tax Due	Less 2% G. Discount	Local Cap H. Rebate	I. Net Tax Due
24. LITTLE ROCK	6005	SALES	10,000	1.500%	150.00	3.00		147.00
		USE						
25. PULASKI CO.	6000	SALES	10,000	1.000%	100.00	2.00		98.00
		USE						
26. CONWAY	2301	SALES	0	1.750%	0		99.75	-99.75
		USE						
27. FAULKNER CO.	2300	SALES	0	0.500%	0		28.50	-28.50
		USE						
28.		SALES						
		USE						
29.		SALES						
		USE						

30. Total Local Sales and Use Tax (include local tax from all schedules)

RECENT LOCAL TAX CHANGES

The following cities and counties have recent tax CHANGES. Please refer to the city and county local tax listing for the complete listing and current rates in local taxes. This list contains rate change information based on information available January 1, 2012.

City or County	Reporting Code	Effective Date	Rate	County	Recent Action
Batesville	32-01	01/01/12	1.000%	Independence	Decreased
Carlisle	43-04	01/01/12	2.125%	Lonoke	Increased
Cherokee Village **	67-08	01/01/12	1.000%	Sharp	Enacted
Gurdon	10-03	01/01/12	1.500%	Clark	Decreased
Little Rock	60-05	01/01/12	1.500%	Pulaski	Increased
Marmaduke	28-03	01/01/12	1.250%	Greene	Enacted
Paragould	28-05	01/01/12	0.750%	Greene	Decreased
Rockport	30-03	01/01/12	2.000%	Hot Spring	Increased
Caraway	16-05	04/01/12	1.000%	Craighead	Enacted
Clarksville	36-01	04/01/12	2.000%	Johnson	Increased
Manila	47-13	04/01/12	1.750%	Mississippi	Increased
Maynard	61-02	04/01/12	1.500%	Randolph	Enacted
Searcy (city)	73-15	04/01/12	1.500%	White	Increased
Widener	68-08	04/01/12	1.750%	St. Francis	Enacted
Garland County	26-00	04/01/12	1.125%		Increased
Greene County	28-00	04/01/12	1.750%		Increased

*Denotes multiple changes for this jurisdiction.

**Denotes jurisdiction is in multiple Counties.

Local Tax Rebate Computation

To compute the amount of rebate, you take the invoice amounts exceeding \$2,500 (not including tax) and subtract \$2500 from the total Invoice amount. This result is multiplied by the local tax rate that is applicable and the product is the local tax rebate.

Local Tax Rebate EXAMPLE

1. Invoice Amount		\$8,935.00
2. Single Transaction Amount		\$2,500.00
3. Amount subject to Local Tax Rate		\$6,435.00
4. Local City Rate		1.000%
6. Total Local Tax Rebate		\$64.35

You must use this method to compute each Rebate for each local tax. For more information visit our web site:

www.arkansas.gov/salestax

Please Note (Texarkana):

In Accordance with Arkansas statute 26-52-523, only the .5% portion of the 2.5% Texarkana City tax is eligible for the local tax rebate allowed on business purchases.

To claim a local tax rebate on the available .5% portion of the Texarkana City tax on business purchases, complete and submit the ET-179 A, Local Tax Rebate Form according to the instructions on the form. The ET-179 A, Local Tax Rebate Form may be printed from on our web site www.arkansas.gov/salestax. You may not claim the local tax rebate for the city of Texarkana on the ET-1 Excise Tax Return.

ARKANSAS CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX OPTIONS

CITY	CODE	DATE	RATE	COUNTY LOCATION	CITY	CODE	DATE	RATE	COUNTY LOCATION
Alexander	60-02	10/01/2005	2.000%	Pulaski	Earle	18-03	01/01/2001	2.000%	Crittenden
Alma	17-01	01/01/1999	2.000%	Crawford	East Camden	52-03	12/01/1987	1.000%	Ouachita
Almyra	01-05	01/01/2005	1.000%	Arkansas	El Dorado	70-02	07/01/2007	1.250%	Union
Alpena	05-02	01/01/2006	1.000%	Boone	Elkins	72-02	01/01/2009	2.000%	Washington
Alzheimer	35-05	08/01/1988	1.000%	Jefferson	Elm Springs	72-03	04/01/2004	1.000%	Washington
Altus	24-04	01/01/1989	1.000%	Franklin	England	43-06	10/01/2006	3.000%	Lonoke
Amity	10-04	10/01/1996	1.500%	Clark	Etowah	47-17	01/01/2000	1.000%	Mississippi
Arkadelphia	10-02	11/01/2005	1.000%	Clark	Eudora	09-02	10/01/1996	2.000%	Chicot
Ash Flat	67-02	10/01/2002	1.375%	Sharp	Eureka Springs	08-01	04/01/2003	2.250%	Carroll
Ashdown	41-01	01/01/1998	2.000%	Little River	Fairfield Bay	71-04	04/01/2001	1.500%	Van Buren
Atkins	58-02	10/01/2007	2.000%	Pope	Farmington	72-16	03/01/2005	2.000%	Washington
Augusta	74-02	10/01/1995	1.000%	Woodruff	Fayetteville	72-14	01/01/2007	2.000%	Washington
Austin	43-02	10/01/2008	1.000%	Lonoke	Flippin	45-02	08/01/1993	1.000%	Marion
Avoca	04-13	05/01/1988	1.000%	Benton	Fordyce	20-02	11/01/2004	1.500%	Dallas
Bald Knob	73-17	01/01/2009	3.000%	White	Foreman	41-07	07/01/1995	1.000%	Little River
Barling	65-04	01/01/2004	1.000%	Sebastian	Forrest City	68-02	12/01/1982	1.000%	St. Francis
Batesville	32-01	01/01/2007	0.125%	Independence	Fort Smith	65-01	05/01/2001	2.000%	Sebastian
Bauxite	62-04	10/01/2007	1.500%	Saline	Fouke	46-02	05/01/1982	1.000%	Miller
Bearden	52-04	03/01/1990	1.000%	Ouachita	Fountain Hill	02-02	01/01/1995	1.000%	Ashley
Beebe	73-02	09/01/1986	1.000%	White	Franklin	33-05	01/01/1989	1.000%	Izard
Beedeville	34-05	01/01/2007	0.500%	Jackson	Garfield	04-14	07/01/2001	1.000%	Benton
Belleville	75-06	10/01/2004	1.000%	Yell	Garland	46-01	09/01/1981	1.000%	Miller
Benton	62-03	01/01/1999	1.500%	Saline	Gassville	03-03	10/01/2001	2.000%	Baxter
Bentonville	04-03	10/01/2003	2.000%	Benton	Gentry	04-06	10/01/2002	1.625%	Benton
Berryville	08-02	01/01/2002	1.500%	Carroll	Gilbert	64-01	12/01/1993	1.000%	Searcy
Bethel Heights	04-04	10/01/2007	2.500%	Benton	Gillett	01-04	04/01/2006	2.000%	Arkansas
Black Rock	38-03	10/01/1992	1.000%	Lawrence	Gillham	66-03	01/01/2003	1.000%	Sevier
Blevins	29-02	01/01/2009	1.500%	Hempstead	Gilmore	18-06	01/01/1998	1.000%	Crittenden
Blue Mountain	42-01	10/01/1992	1.000%	Logan	Glenwood	55-04	01/01/1998	1.500%	Pike
Blytheville	47-05	12/01/2000	1.250%	Mississippi	Gosnell	47-09	07/01/2003	1.500%	Mississippi
Bonanza	65-06	01/01/2002	1.000%	Sebastian	Gould	40-02	12/01/1988	1.000%	Lincoln
Booneville	42-10	10/01/2002	2.000%	Logan	Grady	40-03	07/01/1998	1.000%	Lincoln
Bradley	37-01	09/01/1991	2.000%	Lafayette	Gravette	04-07	10/01/2003	2.000%	Benton
Branch	24-02	01/01/1989	1.000%	Franklin	Green Forest	08-03	04/01/2000	1.000%	Carroll
Briarcliff	03-09	07/01/2008	1.000%	Baxter	Greenbrier	23-03	01/01/2007	2.000%	Faulkner
Brinkley	48-02	08/01/1989	2.000%	Monroe	Greenland	72-06	04/01/1999	2.000%	Washington
Bryant	62-01	10/01/2006	3.000%	Saline	Greenwood	65-05	01/01/2007	1.750%	Sebastian
Bull Shoals	45-01	04/01/1983	1.000%	Marion	Guion	33-07	04/01/1992	1.000%	Izard
Cabot	43-11	05/01/1999	2.000%	Lonoke	Gurdon	10-03	09/01/2004	2.250%	Clark
Caddo Valley	10-01	07/01/2008	1.000%	Clark	Guy	23-07	01/01/2006	2.000%	Faulkner
Calico Rock	33-03	10/01/1997	2.000%	Izard	Hackett	65-09	01/01/2003	1.000%	Sebastian
Camden	52-01	01/01/2008	1.750%	Ouachita	Hamburg	02-03	06/01/1992	1.000%	Ashley
Carlisle	43-04	10/01/2008	1.250%	Lonoke	Hardy	67-01	09/01/1981	1.000%	Sharp
Cave Springs	04-11	01/01/1985	1.000%	Benton	Harrisburg	56-03	11/01/1992	1.000%	Poinsett
Centerton	04-09	10/01/1999	2.000%	Benton	Harrison	05-12	10/01/2002	0.750%	Boone
Charleston	24-05	04/01/2004	1.500%	Franklin	Hatfield	57-04	07/01/1993	1.000%	Polk
Cherry Valley	19-01	01/01/2009	0.000%	Cross	Havana	75-07	10/01/2004	1.000%	Yell
Chidester	52-05	01/01/2002	2.000%	Ouachita	Hazen	59-01	01/01/2003	2.000%	Prairie
Clarendon	48-01	01/01/2008	1.000%	Monroe	Heber Springs	12-03	07/01/2006	1.000%	Claiborne
Clarksville	36-01	10/01/2003	1.000%	Johnson	Helena-West Helena	5407	07/01/2007	2.000%	Phillips
Clinton	71-03	01/01/1997	1.000%	Van Buren	Hermitage	06-02	10/01/1995	1.000%	Bradley
Conway	23-01	10/01/2001	1.750%	Faulkner	Highfill	04-16	10/01/2002	2.000%	Benton
Corning	11-01	10/01/2008	1.750%	Clay	Highland	67-09	10/01/2002	1.500%	Sharp
Cotter	03-02	10/01/1999	2.000%	Baxter	Holly Grove	48-03	01/01/1998	2.000%	Monroe
Cotton Plant	74-01	11/01/1984	1.000%	Woodruff	Hope	29-01	02/01/1988	1.000%	Hempstead
Cove	57-02	05/01/1990	1.000%	Polk	Horseshoe Bend	33-01	01/01/1999	2.000%	Izard
Crossett	02-01	07/01/2003	2.750%	Ashley	Hot Springs	26-01	06/01/2007	1.500%	Garland
Danville	75-04	01/01/1998	1.500%	Yell	Hoxie	38-05	01/01/1992	1.000%	Lawrence
Dardanelle	75-02	09/01/1999	2.000%	Yell	Hughes	68-01	01/01/1982	1.000%	St. Francis
De Queen	66-01	07/01/2005	1.000%	Sevier	Humphrey	01-03	12/01/1987	1.000%	Arkansas
Decatur	04-05	03/01/1983	1.000%	Benton	Huntington	65-02	01/01/1998	1.500%	Sebastian
Dermott	09-03	04/01/2008	2.000%	Chicot	Huntsville	44-01	05/01/1989	1.000%	Madison
Des Arc	59-03	09/01/1993	1.000%	Prairie	Jacksonville	60-04	01/01/2004	2.000%	Pulaski
DeValls Bluff	59-04	01/01/2003	1.000%	Prairie	Jasper	51-01	01/01/2004	2.000%	Newton
DeWitt	01-02	01/01/2009	2.500%	Arkansas	Jennette	18-08	07/01/1999	1.000%	Crittenden
Diamond City	05-15	10/01/1997	1.000%	Boone	Johnson	72-07	10/01/2005	2.000%	Washington
Dierks	31-02	09/01/1988	1.000%	Howard	Joiner	47-10	01/01/2008	1.250%	Mississippi
Dover	58-03	06/01/1993	1.000%	Pope	Jonesboro	16-11	10/01/2000	1.000%	Craighead
Dumas	21-03	01/01/2007	2.500%	Desha	Keiser	47-02	02/01/1991	1.000%	Mississippi
Dyer	17-07	04/01/1995	1.000%	Crawford	Keo	43-08	01/01/1999	1.000%	Lonoke

JANUARY 2009 ARKANSAS EXCISE TAX REPORTING INSTRUCTIONS

ARKANSAS CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX OPTIONS

Kibler	17-05	05/01/1992	1.000%	Crawford	Pottsville	58-06	07/01/1999	1.000%	Pope
Kingsland	13-02	07/01/1999	1.000%	Cleveland	Prairie Grove	72-09	01/01/2006	2.250%	Washington
Lake City	16-09	01/01/2009	0.000%	Craighead	Prescott	50-01	01/01/2004	2.375%	Nevada
Lake Village	09-01	01/01/1998	2.000%	Chicot	Quitman	12-05	10/01/2007	1.500%	Cleburne
Lakeview	03-05	08/01/1984	1.000%	Baxter	Ravenden	38-11	01/01/2003	1.000%	Lawrence
Lamar	36-05	10/01/2006	1.000%	Johnson	Rector	11-02	07/01/2004	2.000%	Clay
Le Panto	56-01	04/01/2007	1.750%	Poinsett	Redfield	35-04	04/01/1999	1.000%	Jefferson
Leslie	64-02	01/01/2001	1.000%	Searcy	Rison	13-01	02/01/1988	1.000%	Cleveland
Lewisville	37-04	10/01/2002	1.000%	Lafayette	Rockport	30-03	10/01/1986	1.000%	Hot Spring
Lincoln	72-15	10/01/1999	1.000%	Washington	Roe	48-04	03/01/1993	1.000%	Monroe
Little Flock	04-17	01/01/2005	1.000%	Benton	Rogers	04-02	01/01/1998	2.000%	Benton
Little Rock	60-05	02/01/1994	0.500%	Pulaski	Rose Bud	73-01	09/01/1984	1.000%	White
Lonoke	43-09	07/01/2000	2.000%	Lonoke	Russellville	58-01	01/01/1998	1.500%	Pope
Lowell	04-08	01/01/2004	2.000%	Benton	Salem	25-02	09/01/1983	1.000%	Fulton
Luxora	47-12	07/01/1998	1.000%	Mississippi	Searcy	73-15	07/01/2006	0.500%	White
Madison	68-05	12/01/1989	1.000%	St. Francis	Shannon Hills	62-02	11/01/1983	1.000%	Saline
Magazine	42-04	01/01/2009	2.000%	Logan	Sheridan	27-01	01/01/1998	2.000%	Grant
Magnolia	14-03	07/01/2007	2.125%	Columbia	Sherrill	35-07	04/01/2003	1.000%	Jefferson
Malvern	30-01	01/01/2009	1.000%	Hot Spring	Sherwood	60-07	04/01/2005	1.000%	Pulaski
Mammoth Spring	25-01	06/01/1982	1.000%	Fulton	Shirley	71-01	09/01/1987	1.000%	Van Buren
Manila	47-13	01/01/2002	1.000%	Mississippi	Siloam Springs	04-01	07/01/2006	2.000%	Benton
Mansfield	65-03	01/01/2007	2.500%	Sebastian	Sparkman	20-01	01/01/1985	1.000%	Dallas
Marianna	39-01	07/01/2007	2.000%	Lee	Springdale	72-10	10/01/2003	2.000%	Washington
Marion	18-01	09/01/1991	2.000%	Crittenden	Springtown	04-21	07/01/2005	1.000%	Benton
Marked Tree	56-04	10/01/2007	2.000%	Poinsett	St. Charles	01-06	07/01/2003	2.000%	Arkansas
Marshall	64-03	10/01/1999	0.500%	Searcy	Stamps	37-02	01/01/1998	1.000%	Lafayette
Marvell	54-04	10/01/2008	2.000%	Phillips	Star City	40-01	06/01/1999	2.000%	Lincoln
Maumelle	60-06	04/01/2004	1.000%	Pulaski	Stephens	52-02	11/01/1986	1.000%	Ouachita
Mayflower	23-02	10/01/2008	2.000%	Faulkner	Stuttgart	01-01	06/01/1986	2.000%	Arkansas
McCrory	74-04	10/01/2003	1.000%	Woodruff	Sulphur Springs	04-12	01/01/1985	1.000%	Benton
McGehee	21-01	07/01/2007	3.000%	Desha	Summit	45-04	09/01/1993	1.000%	Marion
Melbourne	33-02	04/01/2002	1.000%	Izard	Sunset	18-10	04/01/2007	3.000%	Crittenden
Mena	57-01	05/01/1997	1.000%	Polk	Swifton	34-09	04/01/2001	1.000%	Jefferson
Menifee	15-02	01/01/2009	3.000%	Conway	Taylor	14-04	07/01/2005	2.000%	Columbia
Mineral Springs	31-03	08/01/1990	1.000%	Howard	Texarkana	46-13	01/01/2008	2.500%	Miller
Monticello	22-01	08/01/1987	1.000%	Drew	Thornton	07-03	01/01/1996	1.000%	Calhoun
Moro	39-05	08/01/1991	1.000%	Lee	Tontitown	72-11	10/01/2005	2.000%	Washington
Morrilton	15-01	04/01/1987	1.000%	Conway	Trumann	56-05	01/01/1990	1.000%	Poinsett
Mount Ida	49-05	12/01/1994	1.000%	Montgomery	Tuckerman	34-02	10/01/2006	1.250%	Jackson
Mountain Home	03-01	07/01/1981	1.000%	Baxter	Turrell	18-11	04/01/1999	2.000%	Crittenden
Mountain Pine	26-03	01/01/2004	0.000%	Garland	Twin Groves	23-11	04/01/2001	1.000%	Faulkner
Mountain View	69-01	09/01/2005	2.000%	Stone	Tyronza	56-06	10/01/2007	1.000%	Poinsett
Mountainburg	17-04	01/01/2000	2.500%	Crawford	Van Buren	17-02	04/01/2008	1.000%	Crawford
Mulberry	17-03	01/01/1998	2.000%	Crawford	Vandervoort	57-05	01/01/2007	1.000%	Polk
Murfreesboro	55-05	10/01/1999	1.500%	Pike	Vilonia	23-04	01/01/2005	2.000%	Faulkner
Nashville	31-01	01/01/1986	1.000%	Howard	Viola	25-03	02/01/1989	1.000%	Fulton
Newport	34-01	04/01/2002	1.500%	Jackson	Wabbaseka	35-02	01/01/1985	1.000%	Jefferson
Norfork	03-04	07/01/2003	1.000%	Baxter	Waldenburg	56-09	09/01/2006	2.000%	Poinsett
Norman	49-03	07/01/2008	1.000%	Montgomery	Waldron	63-01	09/01/2002	1.000%	Scott
North Little Rock	60-01	10/01/2007	1.000%	Pulaski	Walnut Ridge	38-01	04/01/1989	1.000%	Lawrence
Oak Grove	08-13	02/01/1995	1.000%	Carroll	Ward	43-10	01/01/1996	1.000%	Lonoke
Ola	75-03	04/01/1994	1.000%	Yell	Warren	06-03	09/01/1994	1.000%	Bradley
Oppelo	15-03	01/01/1993	1.000%	Conway	Washington	29-10	09/01/1993	1.000%	Hempstead
Osceola	47-01	07/01/1987	1.000%	Mississippi	Weiner	56-08	04/01/2001	1.000%	Poinsett
Oxford	33-06	04/01/1991	1.000%	Izard	West Fork	72-12	10/01/1997	2.000%	Washington
Ozark	24-07	08/01/1993	1.000%	Franklin	West Memphis	18-02	01/01/2002	1.500%	Crittenden
Palestine	68-04	03/01/1988	1.000%	St. Francis	Wheatley	68-03	12/01/1991	1.000%	St. Francis
Paragould	28-05	07/01/2001	1.000%	Greene	White Hall	35-03	03/01/1985	1.000%	Jefferson
Paris	42-06	07/01/2000	0.500%	Logan	Wickes	57-07	02/01/1995	1.000%	Polk
Patmos	29-08	10/01/1993	1.000%	Hempstead	Wiederkehr Village	24-03	01/01/1989	1.000%	Franklin
Patterson	74-05	07/01/2006	1.000%	Woodruff	Wilton	41-04	01/01/1991	1.000%	Little River
Pea Ridge	04-10	06/01/1984	1.000%	Benton	Yellville	45-05	01/01/1990	1.000%	Marion
Perla	30-02	01/01/1984	1.000%	Hot Spring					
Perryville	53-07	01/01/2003	1.000%	Perry					
Piggott	11-03	10/01/2001	1.000%	Clay					
Pine Bluff	35-01	08/01/1983	1.000%	Jefferson					
Pineville	33-04	01/01/1989	1.000%	Izard					
Plainview	75-01	06/01/1992	1.000%	Yell					
Plumerville	15-04	01/01/2003	1.000%	Conway					
Pocahontas	61-04	10/01/2007	1.000%	Randolph					
Portia	38-09	10/01/1999	1.000%	Lawrence					

Based on information available on Nov 12, 2008.

ARKANSAS CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX OPTIONS

COUNTY	CODE	DATE	RATE	COUNTY	CODE	DATE	RATE
Arkansas County	01-00	01/01/1998	1.000%	Lee County	39-00	09/01/1981	1.000%
Ashley County	02-00	11/01/2003	1.750%	Lincoln County	40-00	09/01/1985	1.000%
Baxter County	03-00	07/01/1990	1.000%	Little River County	41-00	07/01/2007	2.250%
Benton County	04-00	08/01/1998	1.000%	Logan County	42-00	01/01/1983	1.000%
Boone County	05-00	01/01/2007	1.250%	Lonoke County	43-00	10/01/2008	2.000%
Bradley County	06-00	07/01/2008	1.500%	Madison County	44-00	10/01/2003	2.000%
Calhoun County	07-00	07/01/2002	1.500%	Marion County	45-00	05/01/1983	1.000%
Carroll County	08-00	10/01/2000	0.500%	Miller County	46-00	10/01/2000	1.500%
Chicot County	09-00	01/01/2009	3.000%	Mississippi County	47-00	07/01/2003	2.000%
Clark County	10-00	10/01/2007	1.500%	Monroe County	48-00		0.000%
Clay County	11-00	01/01/1998	0.500%	Montgomery County	49-00	04/01/2007	1.000%
Cleburne County	12-00	10/01/2007	1.625%	Nevada County	50-00	01/01/1987	1.000%
Cleveland County	13-00	04/01/2005	1.250%	Newton County	51-00	02/01/1993	1.000%
Columbia County	14-00	01/01/1999	1.500%	Ouachita County	52-00	07/01/2008	2.000%
Conway County	15-00	10/01/2000	1.750%	Perry County	53-00	01/01/2008	2.500%
Craighead County	16-00	01/01/2008	1.000%	Phillips County	54-00	07/01/2000	2.000%
Crawford County	17-00	10/01/1999	1.000%	Pike County	55-00	04/01/2007	2.375%
Crittenden County	18-00	05/01/1998	1.750%	Poinsett County	56-00	09/01/2000	1.250%
Cross County	19-00	07/01/2002	2.000%	Polk County	57-00	07/01/2007	2.000%
Dallas County	20-00	10/01/2008	2.000%	Pope County	58-00	10/01/1994	1.000%
Desha County	21-00	02/01/2005	1.500%	Prairie County	59-00	01/01/1985	1.000%
Drew County	22-00	02/01/1998	2.000%	Pulaski County	60-00	04/01/1982	1.000%
Faulkner County	23-00	04/01/2000	0.500%	Randolph County	61-00	01/01/1999	1.250%
Franklin County	24-00	04/01/2001	1.500%	Saline County	62-00		0.000%
Fulton County	25-00	07/01/2004	2.000%	Scott County	63-00	08/01/2006	1.625%
Garland County	26-00	01/01/1998	0.500%	Searcy County	64-00	09/01/1985	1.000%
Grant County	27-00	01/01/2009	1.250%	Sebastian County	65-00	01/01/2002	1.250%
Greene County	28-00	07/01/2001	1.500%	Sevier County	66-00	01/01/2006	2.375%
Hempstead County	29-00	10/01/2008	2.750%	Sharp County	67-00	01/01/2006	1.000%
Hot Spring County	30-00	01/01/2009	1.500%	St. Francis County	68-00	01/01/1998	2.000%
Howard County	31-00	05/01/2007	2.750%	Stone County	69-00	05/01/1987	1.000%
Independence County	32-00	04/01/1999	1.250%	Union County	70-00	01/01/2006	2.000%
Izard County	33-00	10/01/2007	0.500%	Van Buren County	71-00	01/01/2001	2.000%
Jackson County	34-00	01/01/2003	1.500%	Washington County	72-00	12/01/2004	1.250%
Jefferson County	35-00	10/01/2003	1.500%	White County	73-00	01/01/2004	1.500%
Johnson County	36-00	10/01/1987	1.000%	Woodruff County	74-00	10/01/1988	1.000%
Lafayette County	37-00	04/01/2007	2.250%	Yell County	75-00	01/01/2006	1.000%
Lawrence County	38-00	04/01/1996	1.500%				

Based on information available on Nov 12, 2008.



STATE OF ARKANSAS
DEPARTMENT OF FINANCE
AND ADMINISTRATION

REVENUE DIVISION
SALES AND USE TAX SECTION
P.O. BOX 1272
LITTLE ROCK, AR 72203-1272
PHONE: (501) 682-7104
FAX: (501) 682-7904

APRIL - JUNE 2012

LIST OF CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	- CITY LIST -					
* (1)	Alexander	60-02	10/01/05	2.000%	Pulaski	
	Alma	17-01	01/01/99	2.000%	Crawford	
	Almyra	01-05	01/01/05	1.000%	Arkansas	
* (1)	Alpena	05-02	01/01/06	1.000%	Boone	
	Altheimer	35-05	08/01/88	1.000%	Jefferson	
	Altus	24-04	01/01/89	1.000%	Franklin	
	Amity	10-04	10/01/96	1.500%	Clark	
	Anthonyville	18-12	10/01/10	2.000%	Crittenden	
	Arkadelphia	10-02	11/01/05	1.000%	Clark	
* (1)	Ash Flat	67-02	10/01/02	1.375%	Sharp	
	Ashdown	41-01	01/01/98	2.000%	Little River	
	Atkins	58-02	10/01/07	2.000%	Pope	
	Augusta	74-02	10/01/95	1.000%	Woodruff	
	Austin	43-02	10/01/08	1.000%	Lonoke	
	Avoca	04-13	05/01/88	1.000%	Benton	
	Bald Knob	73-17	01/01/10	1.500%	White	
	Barling	65-04	01/01/04	1.000%	Sebastian	
	Batesville	32-01	01/01/12	1.000%	Independence	
	Bauxite	62-04	10/01/10	1.500%	Saline	
	Bay	16-01	10/01/11	1.000%	Craighead	
	Bearden	52-04	03/01/90	1.000%	Ouachita	
	Beebe	73-02	09/01/86	1.000%	White	
	Beedeville	34-05	01/01/07	0.500%	Jackson	
	Bella Vista	04-23	04/01/10	1.000%	Benton	
	Belleville	75-06	10/01/04	1.000%	Yell	
	Benton (city)	62-03	01/01/99	1.500%	Saline	
	Bentonville	04-03	10/01/03	2.000%	Benton	
	Berryville	08-02	10/01/11	2.000%	Carroll	
	Bethel Heights	04-04	10/01/07	2.500%	Benton	
	Black Rock	38-03	10/01/92	1.000%	Lawrence	
	Blevins	29-02	01/01/09	1.500%	Hempstead	
	Blue Mountain	42-01	10/01/92	1.000%	Logan	
	Blytheville	47-05	07/01/09	1.250%	Mississippi	
	Bonanza	65-06	01/01/02	1.000%	Sebastian	
	Booneville	42-10	10/01/10	2.000%	Logan	
	Bono	16-03	10/01/11	1.000%	Craighead	
	Bradley (city)	37-01	01/01/11	1.000%	Lafayette	
	Branch	24-02	01/01/89	1.000%	Franklin	
	Briarcliff	03-09	07/01/08	1.000%	Baxter	
	Brinkley	48-02	08/01/89	2.000%	Monroe	
	Brookland	16-04	10/01/11	1.000%	Craighead	
	Bryant	62-01	10/01/06	3.000%	Saline	
	Bull Shoals	45-01	04/01/83	1.000%	Marion	
	Cabot	43-11	05/01/99	2.000%	Lonoke	
	Caddo Valley	10-01	10/01/10	2.000%	Clark	
	Calico Rock	33-03	10/01/97	2.000%	Izard	
	Camden	52-01	01/01/08	1.750%	Ouachita	
	Caraway	16-05	04/01/12	1.000%	Craighead	ENACTED
	Carlisle	43-04	01/01/12	2.125%	Lonoke	
	Cave Springs	04-11	01/01/85	1.000%	Benton	
	Centerton	04-09	10/01/99	2.000%	Benton	
	Charleston	24-05	04/01/04	1.500%	Franklin	
1**	Cherokee Village	67-08	01/01/12	1.000%	Sharp	
	Cherry Valley	19-01	04/01/09	1.000%	Cross	
	Chidester	52-05	01/01/02	2.000%	Ouachita	
	Clarendon	48-01	10/01/11	3.000%	Monroe	
	Clarksville	36-01	04/01/12	2.000%	Johnson	INCREASED BY 1%
	Clinton	71-03	01/01/97	1.000%	Van Buren	

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Conway (city)	23-01	10/01/01	1.750%	Faulkner	
	Corning	11-01	10/01/08	1.750%	Clay	
	Cotter	03-02	10/01/99	2.000%	Baxter	
	Cotton Plant	74-01	11/01/84	1.000%	Woodruff	
	Cove	57-02	04/01/09	2.000%	Polk	
	Crossett	02-01	07/01/03	2.750%	Ashley	
	Danville	75-04	01/01/98	1.500%	Yell	
	Dardanelle	75-02	09/01/99	2.000%	Yell	
	De Queen	66-01	07/01/05	1.000%	Sevier	
	Decatur	04-05	03/01/83	1.000%	Benton	
	Delight	55-03	04/01/11	1.000%	Pike	
	Dermott	09-03	04/01/08	2.000%	Chicot	
	Des Arc	59-03	09/01/93	1.000%	Prairie	
	DeValls Bluff	59-04	04/01/11	2.000%	Prairie	
	DeWitt	01-02	10/01/09	3.500%	Arkansas	
	Diamond City	05-15	10/01/97	1.000%	Boone	
	Diaz	34-07	04/01/09	1.000%	Jackson	
	Dierks	31-02	09/01/88	1.000%	Howard	
	Dover	58-03	06/01/93	1.000%	Pope	
	Dumas	21-03	01/01/07	2.500%	Desha	
	Dyer	17-07	04/01/95	1.000%	Crawford	
	Earle	18-03	01/01/01	2.000%	Crittenden	
	East Camden	52-03	12/01/87	1.000%	Ouachita	
	El Dorado	70-02	07/01/07	1.250%	Union	
	Elkins	72-02	01/01/09	2.000%	Washington	
* (1)	Elm Springs	72-03	04/01/04	1.000%	Washington	
	England	43-06	10/01/06	3.000%	Lonoke	
	Etowah	47-17	01/01/00	1.000%	Mississippi	
	Eudora	09-02	10/01/96	2.000%	Chicot	
	Eureka Springs	08-01	04/01/03	2.250%	Carroll	
* (1)	Fairfield Bay	71-04	04/01/01	1.500%	Van Buren	
	Farmington	72-16	10/01/10	3.000%	Washington	
	Fayetteville	72-14	01/01/07	2.000%	Washington	
	Flippin	45-02	08/01/93	1.000%	Marion	
	Fordyce	20-02	11/01/04	1.500%	Dallas	
	Foreman	41-07	07/01/95	1.000%	Little River	
	Forrest City	68-02	12/01/82	1.000%	St. Francis	
	Fort Smith	65-01	05/01/01	2.000%	Sebastian	
	Fouke	46-02	05/01/82	1.000%	Miller	
	Fountain Hill	02-02	01/01/95	1.000%	Ashley	
	Franklin (city)	33-05	01/01/89	1.000%	Izard	
	Garfield	04-14	07/01/01	1.000%	Benton	
	Garland (city)	46-01	09/01/81	1.000%	Miller	
	Gassville	03-03	10/01/01	2.000%	Baxter	
	Gentry	04-06	01/01/10	1.125%	Benton	
	Gilbert	64-01	12/01/93	1.000%	Searcy	
	Gillett	01-04	04/01/10	3.000%	Arkansas	
	Gillham	66-03	01/01/03	1.000%	Sevier	
	Gilmore	18-06	01/01/98	1.000%	Crittenden	
	Glenwood	55-04	01/01/98	1.500%	Pike	
	Gosnell	47-09	07/01/03	1.500%	Mississippi	
	Gould	40-02	12/01/88	1.000%	Lincoln	
	Grady	40-03	07/01/98	1.000%	Lincoln	
	Gravette	04-07	10/01/09	2.000%	Benton	
	Green Forest	08-03	04/01/00	1.000%	Carroll	
	Greenbrier	23-03	01/01/07	2.000%	Faulkner	
	Greenland	72-06	07/01/09	2.000%	Washington	
	Greenwood	65-05	01/01/07	1.750%	Sebastian	
	Guion	33-07	04/01/92	1.000%	Izard	
	Gurdon	10-03	01/01/12	1.500%	Clark	
	Guy	23-07	04/01/11	2.000%	Faulkner	
	Hackett	65-09	01/01/03	1.000%	Sebastian	
	Hamburg	02-03	06/01/92	1.000%	Ashley	
	Hardy	67-01	09/01/81	1.000%	Sharp	
	Harrisburg	56-03	11/01/92	1.000%	Poinsett	
	Harrison	05-12	01/01/11	0.750%	Boone	
	Hartford	65-10	10/01/09	1.000%	Sebastian	
	Haskell	62-05	04/01/09	1.000%	Saline	
	Hatfield	57-04	07/01/93	1.000%	Polk	

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Havana	75-07	10/01/04	1.000%	Yell	
	Hazen	59-01	10/01/10	3.000%	Prairie	
	Heber Springs	12-03	07/01/06	1.000%	Cleburne	
	Helena-West Helena	54-07	07/01/07	2.000%	Phillips	
	Hermitage	06-02	10/01/95	1.000%	Bradley	
	Highfill	04-16	10/01/02	2.000%	Benton	
	Highland	67-09	10/01/02	1.500%	Sharp	
	Holly Grove	48-03	10/01/10	3.000%	Monroe	
	Hope	29-01	02/01/88	1.000%	Hempstead	
* (1)	Horseshoe Bend	33-01	01/01/99	2.000%	Izard	
	Hot Springs (city)	26-01	06/01/07	1.500%	Garland	
	Hoxie	38-05	01/01/92	1.000%	Lawrence	
	Hughes	68-01	01/01/82	1.000%	St. Francis	
* (1)	Humphrey	01-03	12/01/87	1.000%	Arkansas	
	Huntington	65-02	01/01/98	1.500%	Sebastian	
	Huntsville	44-01	05/01/89	1.000%	Madison	
	Imboden	38-06	04/01/10	1.000%	Lawrence	
	Jacksonville	60-04	01/01/04	2.000%	Pulaski	
	Jasper	51-01	01/01/04	2.000%	Newton	
	Jennette	18-08	07/01/99	1.000%	Crittenden	
	Johnson (city)	72-07	10/01/05	2.000%	Washington	
	Joiner	47-10	01/01/08	1.250%	Mississippi	
	Jonesboro	16-11	01/01/11	1.500%	Craighead	
	Keiser	47-02	02/01/91	1.000%	Mississippi	
	Keo	43-08	01/01/99	1.000%	Lonoke	
	Kibler	17-05	05/01/92	1.000%	Crawford	
	Kingsland	13-02	07/01/99	1.000%	Cleveland	
	Lake City	16-09	04/01/11	1.000%	Craighead	
	Lake Village	09-01	01/01/98	2.000%	Chicot	
	Lakeview	03-05	08/01/84	1.000%	Baxter	
	Lamar	36-05	10/01/06	1.000%	Johnson	
	Lepanto	56-01	04/01/07	1.750%	Poinsett	
	Leslie	64-02	01/01/01	1.000%	Searcy	
	Lewisville	37-04	10/01/02	1.000%	Lafayette	
	Lincoln	72-15	10/01/99	1.000%	Washington	
	Little Flock	04-17	01/01/05	1.000%	Benton	
	Little Rock	60-05	01/01/12	1.500%	Pulaski	
	Lonoke (city)	43-09	07/01/00	2.000%	Lonoke	
	Lowell	04-08	01/01/04	2.000%	Benton	
	Luxora	47-12	07/01/98	1.000%	Mississippi	
	Madison (city)	68-05	12/01/89	1.000%	St. Francis	
	Magazine	42-04	01/01/09	2.000%	Logan	
	Magnolia	14-03	07/01/07	2.125%	Columbia	
	Malvern	30-01	01/01/09	1.000%	Hot Spring	
	Mammoth Spring	25-01	06/01/82	1.000%	Fulton	
	Manila	47-13	04/01/12	1.750%	Mississippi	INCREASED BY 1%
* (1)	Mansfield	65-03	01/01/07	2.500%	Sebastian	
	Marianna	39-01	07/01/07	2.000%	Lee	
	Marion (city)	18-01	09/01/91	2.000%	Crittenden	
	Marked Tree	56-04	10/01/07	2.000%	Poinsett	
	Marmaduke	28-03	01/01/12	1.250%	GREENE	
	Marshall	64-03	10/01/99	0.500%	Searcy	
	Marvell	54-05	10/01/08	2.000%	Phillips	
	Maumelle	60-06	04/01/04	1.000%	Pulaski	
	Mayflower	23-02	10/01/08	2.000%	Faulkner	
	Maynard	61-02	04/01/12	1.500%	Randolph	ENACTED
	McCrory	74-04	10/01/03	1.000%	Woodruff	
	McGehee	21-01	07/01/07	3.000%	Desha	
	Melbourne	33-02	04/01/02	1.000%	Izard	
	Mena	57-01	05/01/97	1.000%	Polk	
	Menifee	15-02	01/01/09	3.000%	Conway	
	Mineral Springs	31-03	08/01/90	1.000%	Howard	
	Monticello	22-01	08/01/87	1.000%	Drew	
	Moro	39-05	08/01/91	1.000%	Lee	
	Morrilton	15-01	04/01/87	1.000%	Conway	
	Mount Ida	49-05	12/01/94	1.000%	Montgomery	
	Mountain Home	03-01	07/01/81	1.000%	Baxter	
	Mountain Pine	26-03	01/01/04	0.000%	Garland	
	Mountain View	69-01	09/01/05	2.000%	Stone	
	Mountainburg	17-04	01/01/00	2.500%	Crawford	
	Mulberry	17-03	01/01/98	2.000%	Crawford	

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Murfreesboro	55-05	10/01/99	1.500%	Pike	
	Nashville	31-01	01/01/86	1.000%	Howard	
	Newport	34-01	04/01/12	1.500%	Jackson	NO CHANGE
	Norfolk	03-04	07/01/03	1.000%	Baxter	
	Norman	49-03	07/01/08	1.000%	Montgomery	
	North Little Rock	60-01	10/01/07	1.000%	Pulaski	
	Oak Grove	08-13	02/01/95	1.000%	Carroll	
	Ola	75-03	04/01/94	1.000%	Yell	
	Oppelo	15-03	01/01/93	1.000%	Conway	
	Osceola	47-01	07/01/87	1.000%	Mississippi	
	Oxford	33-06	04/01/91	1.000%	Izard	
	Ozark	24-07	08/01/93	1.000%	Franklin	
	Palestine	68-04	03/01/88	1.000%	St. Francis	
	Paragould	28-05	01/01/12	0.750%	Greene	
	Paris	42-06	07/01/00	0.500%	Logan	
	Patmos	29-08	10/01/93	1.000%	Hempstead	
	Patterson	74-05	07/01/06	1.000%	Woodruff	
	Pea Ridge	04-10	06/01/84	1.000%	Benton	
	Perla	30-02	01/01/84	1.000%	Hot Spring	
	Perryville	53-07	01/01/03	1.000%	Perry	
	Piggott	11-03	10/01/10	2.000%	Clay	
	Pine Bluff	35-01	07/01/11	1.625%	Jefferson	
	Pineville	33-04	01/01/89	1.000%	Izard	
	Plainview	75-01	06/01/92	1.000%	Yell	
	Plumerville	15-04	01/01/03	1.000%	Conway	
	Pocahontas	61-04	10/01/07	1.000%	Randolph	
	Portia	38-09	10/01/99	1.000%	Lawrence	
	Pottsville	58-06	04/01/09	1.500%	Pope	
	Prairie Grove	72-09	01/01/12	2.250%	Washington	
	Prescott	50-01	07/01/09	1.000%	Nevada	
	Pyatt	45-03	07/01/09	0.500%	Marion	
* (1)	Quitman	12-05	10/01/07	1.500%	Cleburne	
	Ravenden	38-11	01/01/03	1.000%	Lawrence	
	Rector	11-02	07/01/04	2.000%	Clay	
	Redfield	35-04	04/01/99	1.000%	Jefferson	
	Rison	13-01	02/01/88	1.000%	Cleveland	
	Rockport	30-03	01/01/12	2.000%	Hot Spring	
	Roe	48-04	03/01/93	1.000%	Monroe	
	Rogers	04-02	04/01/12	2.000%	Benton	NO CHANGE
	Rose Bud	73-01	04/01/09	2.000%	White	
	Russellville	58-01	01/01/98	1.500%	Pope	
	Salem	25-02	09/01/83	1.000%	Fulton	
	Searcy (city)	73-15	04/01/12	1.500%	White	INCREASED BY 1%
	Shannon Hills	62-02	11/01/83	1.000%	Saline	
	Sheridan	27-01	01/01/98	2.000%	Grant	
	Sherrill	35-07	04/01/03	1.000%	Jefferson	
	Sherwood	60-07	04/01/05	1.000%	Pulaski	
	Shirley	71-01	09/01/87	1.000%	Van Buren	
	Siloam Springs	04-01	07/01/06	2.000%	Benton	
	Sparkman	20-01	01/01/85	1.000%	Dallas	
* (1)	Springdale	72-10	10/01/03	2.000%	Washington	
	Springtown	04-21	07/01/05	1.000%	Benton	
	St. Charles	01-06	07/01/03	2.000%	Arkansas	
	Stamps	37-02	01/01/98	1.000%	Lafayette	
	Star City	40-01	06/01/99	2.000%	Lincoln	
	Stephens	52-02	11/01/86	1.000%	Ouachita	
	Stuttgart	01-01	06/01/86	2.000%	Arkansas	
	Sulphur Springs	04-12	01/01/85	1.000%	Benton	
	Summit	45-04	09/01/93	1.000%	Marion	
	Sunset	18-10	04/01/07	3.000%	Crittenden	
	Swifton	34-09	04/01/01	1.000%	Jackson	
	Taylor	14-04	07/01/05	2.000%	Columbia	
* (2)	Texarkana	46-13	01/01/08	2.500%	Miller	
	Thornton	07-03	01/01/96	1.000%	Calhoun	
	Tontitown	72-11	10/01/05	2.000%	Washington	
	Trumann	56-05	01/01/90	1.000%	Poinsett	
	Tuckerman	34-02	10/01/06	1.250%	Jackson	
	Turrell	18-11	04/01/99	2.000%	Crittenden	
	Twin Groves	23-11	04/01/01	1.000%	Faulkner	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Tyrnza	56-06	10/01/07	1.000%	Poinsett	
Van Buren (city)	17-02	04/01/08	1.000%	Crawford	
Vandervoort	57-05	01/01/07	1.000%	Polk	
Vilonia	23-04	04/01/09	2.500%	Faulkner	
Viola	25-03	02/01/89	1.000%	Fulton	
Wabbaseka	35-02	01/01/85	1.000%	Jefferson	
Waldenburg	56-09	09/01/06	2.000%	Poinsett	
Waldron	63-01	09/01/02	1.000%	Scott	
Walnut Ridge	38-01	04/01/89	1.000%	Lawrence	
Ward	43-10	01/01/96	1.000%	Lonoke	
Warren	06-03	09/01/94	1.000%	Bradley	
Washington (city)	29-10	09/01/93	1.000%	Hempstead	
Weiner	56-08	04/01/01	1.000%	Poinsett	
West Fork	72-12	10/01/97	2.000%	Washington	
West Memphis	18-02	01/01/02	1.500%	Crittenden	
Wheatley	68-03	12/01/91	1.000%	St. Francis	
White Hall	35-03	03/01/85	1.000%	Jefferson	
Wickes	57-07	02/01/95	1.000%	Polk	
Widener	68-08	04/01/12	1.750%	St. Francis	ENACTED
Wiederkehr Village	24-03	01/01/89	1.000%	Franklin	
Wilton	41-04	01/01/91	1.000%	Little River	
Wynne	19-04	10/01/11	1.000%	Cross	
Yellville	45-05	01/01/90	1.000%	Marion	

- COUNTY LIST -

Arkansas County	01-00	01/01/98	1.000%	
Ashley County	02-00	07/01/10	1.500%	
Baxter County	03-00	07/01/90	1.000%	
Benton County	04-00	08/01/98	1.000%	
Boone County	05-00	01/01/07	1.250%	
Bradley County	06-00	07/01/09	2.000%	
Calhoun County	07-00	07/01/02	1.500%	
Carroll County	08-00	10/01/00	0.500%	
Chicot County	09-00	01/01/09	3.000%	
Clark County	10-00	10/01/07	1.500%	
Clay County	11-00	01/01/98	0.500%	
Cleburne County	12-00	10/01/07	1.625%	
Cleveland County	13-00	04/01/05	1.250%	
Columbia County	14-00	01/01/99	1.500%	
Conway County	15-00	10/01/00	1.750%	
Craighead County	16-00	01/01/08	1.000%	
Crawford County	17-00	10/01/99	1.000%	
Crittenden County	18-00	05/01/98	1.750%	
Cross County	19-00	07/01/02	2.000%	
Dallas County	20-00	10/01/08	2.000%	
Desha County	21-00	02/01/05	1.500%	
Drew County	22-00	04/01/11	2.500%	
Faulkner County	23-00	04/01/00	0.500%	
Franklin County	24-00	04/01/01	1.500%	
Fulton County	25-00	04/01/12	2.000%	NO CHANGE
Garland County	26-00	04/01/12	1.125%	INCREASED BY .625%
Grant County	27-00	01/01/09	1.250%	
Greene County	28-00	04/01/12	1.750%	INCREASED BY .75%
Hempstead County	29-00	10/01/08	2.750%	
Hot Spring County	30-00	01/01/09	1.500%	
Howard County	31-00	05/01/07	2.750%	
Independence County	32-00	04/01/09	1.500%	
Izard County	33-00	10/01/07	0.500%	
Jackson County	34-00	01/01/03	1.500%	
Jefferson County	35-00	07/01/11	1.625%	
Johnson County	36-00	10/01/87	1.000%	
Lafayette County	37-00	04/01/07	2.250%	
Lawrence County	38-00	04/01/96	1.500%	
Lee County	39-00	09/01/81	1.000%	
Lincoln County	40-00	09/01/85	1.000%	
Little River County	41-00	07/01/07	2.250%	
Logan County	42-00	01/01/83	1.000%	
Lonoke County	43-00	10/01/09	1.000%	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Madison County	44-00	10/01/03	2.000%		
Marion County	45-00	05/01/83	1.000%		
Miller County	46-00	10/01/00	1.500%		
Mississippi County	47-00	01/01/11	2.000%		
Monroe County	48-00	09/01/89	0.000%		NO COUNTY TAX
Montgomery County	49-00	04/01/07	1.000%		
Nevada County	50-00	01/01/87	1.000%		
Newton County	51-00	10/01/09	1.500%		
Ouachita County	52-00	07/01/08	2.000%		
Perry County	53-00	01/01/08	2.500%		
Phillips County	54-00	07/01/00	2.000%		
Pike County	55-00	04/01/07	2.375%		
Poinsett County	56-00	09/01/00	1.250%		
Polk County	57-00	07/01/07	2.000%		
Pope County	58-00	10/01/94	1.000%		
Prairie County	59-00	01/01/85	1.000%		
Pulaski County	60-00	04/01/82	1.000%		
Randolph County	61-00	01/01/99	1.250%		
Saline County	62-00	08/01/07	0.000%		NO COUNTY TAX
Scott County	63-00	10/01/09	2.625%		
Searcy County	64-00	09/01/85	1.000%		
Sebastian County	65-00	01/01/02	1.250%		
Sevier County	66-00	01/01/06	2.375%		
Sharp County	67-00	01/01/06	1.000%		
St. Francis County	68-00	01/01/98	2.000%		
Stone County	69-00	05/01/87	1.000%		
Union County	70-00	01/01/06	2.000%		
Van Buren County	71-00	01/01/01	2.000%		
Washington County	72-00	12/01/04	1.250%		
White County	73-00	01/01/04	1.500%		
Woodruff County	74-00	10/01/88	1.000%		
Yell County	75-00	01/01/06	1.000%		

*(1) Following cities **WITH** a Sales and Use Tax ACROSS county lines:

The City of ALEXANDER - Pulaski Co. and Saline Co.

The City of ALPENA - Boone Co. and Carroll Co.

The City of ASH FLAT - Sharp Co. and Fulton Co.

The City of Cherokee Village - Sharp Co. and Fulton Co.

The City of ELM SPRINGS - Washington Co. and Benton Co.

The City of FAIRFIELD BAY - Van Buren Co. and Cleburne Co.

The City of HORSESHOE BEND - Izard Co., Fulton Co. and Sharp Co.

The City of HUMPHREY - Arkansas Co. and Jefferson Co.

The City of MANSFIELD - Sebastian Co. and Scott Co.

The City of QUITMAN - Cleburne Co.; Faulkner Co. and Van Buren Co.

The City of SPRINGDALE - Washington Co. and Benton Co.

*(2) Beginning **JANUARY 1, 2008** the Texarkana reporting code (46-09 AND 46-12) has been changed to (46-13) and the rate adjusted to **2.50%**

ADDITIONAL INFORMATION

See the instructions for the excise tax reporting forms for special taxes such as:

Special taxes include Tourism tax, Beer Excise tax, Short Term Rental tax (non vehicle), Aviation Sales tax, Aviation Use tax, Liquor Excise tax, Residential Moving tax, Wholesale Vending tax, Short Term Rental Vehicle tax, Long Term Rental Vehicle tax, 10% Mixed Drink tax, and 4% Additional Mixed Drink tax.

SALES TAX PHONE NUMBERS:

501-682-7104 General Information

501-682-7904 FAX - Sales & Use Tax

501-682-1895 Apply for a Permit

501-682-7105 Electronic Fund Transfers/Prepayments

501-682-7924 Accounts Receivable Unit

SEE OUR INTERNET PAGE: <http://www.dfa.arkansas.gov>



STATE OF ARKANSAS
DEPARTMENT OF FINANCE
AND ADMINISTRATION

REVENUE DIVISION
SALES AND USE TAX SECTION
P.O. BOX 1272
LITTLE ROCK, AR 72203-1272
PHONE: (501) 682-7104
FAX: (501) 682-7904

JANUARY-MARCH 2012

LIST OF CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	- CITY LIST -					
*(1)	Alexander	60-02	10/01/05	2.000%	Pulaski	
	Alma	17-01	01/01/99	2.000%	Crawford	
	Almyra	01-05	01/01/05	1.000%	Arkansas	
*(1)	Alpena	05-02	01/01/06	1.000%	Boone	
	Alzheimer	35-05	08/01/88	1.000%	Jefferson	
	Altus	24-04	01/01/89	1.000%	Franklin	
	Amity	10-04	10/01/96	1.500%	Clark	
	Anthonyville	18-12	10/01/10	2.000%	Crittenden	
	Arkadelphia	10-02	11/01/05	1.000%	Clark	
	Ash Flat	67-02	10/01/02	1.375%	Sharp	
	Ashdown	41-01	01/01/98	2.000%	Little River	
	Atkins	58-02	10/01/07	2.000%	Pope	
	Augusta	74-02	10/01/95	1.000%	Woodruff	
	Austin	43-02	10/01/08	1.000%	Lonoke	
	Avoca	04-13	05/01/88	1.000%	Benton	
	Bald Knob	73-17	01/01/10	1.500%	White	
	Barling	65-04	01/01/04	1.000%	Sebastian	
	Batesville	32-01	01/01/12	1.000%	Independence	DECREASE BY .125%
	Bauxite	62-04	10/01/10	1.500%	Saline	
	Bay	16-01	10/01/11	1.000%	Craighead	
	Bearden	52-04	03/01/90	1.000%	Ouachita	
	Beebe	73-02	09/01/86	1.000%	White	
	Beedeville	34-05	01/01/07	0.500%	Jackson	
	Bella Vista	04-23	04/01/10	1.000%	Benton	
	Belleville	75-06	10/01/04	1.000%	Yell	
	Benton (city)	62-03	01/01/99	1.500%	Saline	
	Bentonville	04-03	10/01/03	2.000%	Benton	
	Berryville	08-02	10/01/11	2.000%	Carroll	
	Bethel Heights	04-04	10/01/07	2.500%	Benton	
	Black Rock	38-03	10/01/92	1.000%	Lawrence	
	Blevins	29-02	01/01/09	1.500%	Hempstead	
	Blue Mountain	42-01	10/01/92	1.000%	Logan	
	Blytheville	47-05	07/01/09	1.250%	Mississippi	
	Bonanza	65-06	01/01/02	1.000%	Sebastian	
	Booneville	42-10	10/01/10	2.000%	Logan	
	Bono	16-03	10/01/11	1.000%	Craighead	
	Bradley (city)	37-01	01/01/11	1.000%	Lafayette	
	Branch	24-02	01/01/89	1.000%	Franklin	
	Briarcliff	03-09	07/01/08	1.000%	Baxter	
	Brinkley	48-02	08/01/89	2.000%	Monroe	
	Brookland	16-04	10/01/11	1.000%	Craighead	
	Bryant	62-01	10/01/06	3.000%	Saline	
	Bull Shoals	45-01	04/01/83	1.000%	Marion	
	Cabot	43-11	05/01/99	2.000%	Lonoke	
	Caddo Valley	10-01	10/01/10	2.000%	Clark	
	Calico Rock	33-03	10/01/97	2.000%	Izard	
	Camden	52-01	01/01/08	1.750%	Ouachita	
	Carlisle	43-04	01/01/12	2.125%	Lonoke	INCREASED BY .875%
	Cave Springs	04-11	01/01/85	1.000%	Benton	
	Centerton	04-09	10/01/99	2.000%	Benton	
	Charleston	24-05	04/01/04	1.500%	Franklin	
*(1)	Cherokee Village	67-08	01/01/12	1.000%	Sharp	ENACTED
	Cherry Valley	19-01	04/01/09	1.000%	Cross	
	Chidester	52-05	01/01/02	2.000%	Ouachita	
	Clarendon	48-01	10/01/11	3.000%	Monroe	
	Clarksville	36-01	10/01/03	1.000%	Johnson	
	Clinton	71-03	01/01/97	1.000%	Van Buren	

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Conway (city)	23-01	10/01/01	1.750%	Faulkner	
	Corning	11-01	10/01/08	1.750%	Clay	
	Cotter	03-02	10/01/99	2.000%	Baxter	
	Cotton Plant	74-01	11/01/84	1.000%	Woodruff	
	Cove	57-02	04/01/09	2.000%	Polk	
	Crossett	02-01	07/01/03	2.750%	Ashley	
	Danville	75-04	01/01/98	1.500%	Yell	
	Dardanelle	75-02	09/01/99	2.000%	Yell	
	De Queen	66-01	07/01/05	1.000%	Sevier	
	Decatur	04-05	03/01/83	1.000%	Benton	
	Delight	55-03	04/01/11	1.000%	Pike	
	Dermott	09-03	04/01/08	2.000%	Chicot	
	Des Arc	59-03	09/01/93	1.000%	Prairie	
	DeValls Bluff	59-04	04/01/11	2.000%	Prairie	
	DeWitt	01-02	10/01/09	3.500%	Arkansas	
	Diamond City	05-15	10/01/97	1.000%	Boone	
	Diaz	34-07	04/01/09	1.000%	Jackson	
	Dierks	31-02	09/01/88	1.000%	Howard	
	Dover	58-03	06/01/93	1.000%	Pope	
	Dumas	21-03	01/01/07	2.500%	Desha	
	Dyer	17-07	04/01/95	1.000%	Crawford	
	Earle	18-03	01/01/01	2.000%	Crittenden	
	East Camden	52-03	12/01/87	1.000%	Ouachita	
	El Dorado	70-02	07/01/07	1.250%	Union	
	Elkins	72-02	01/01/09	2.000%	Washington	
*(1)	Elm Springs	72-03	04/01/04	1.000%	Washington	
	England	43-06	10/01/06	3.000%	Lonoke	
	Etowah	47-17	01/01/00	1.000%	Mississippi	
	Eudora	09-02	10/01/96	2.000%	Chicot	
	Eureka Springs	08-01	04/01/03	2.250%	Carroll	
*(1)	Fairfield Bay	71-04	04/01/01	1.500%	Van Buren	
	Farmington	72-16	10/01/10	3.000%	Washington	
	Fayetteville	72-14	01/01/07	2.000%	Washington	
	Flippin	45-02	08/01/93	1.000%	Marion	
	Fordyce	20-02	11/01/04	1.500%	Dallas	
	Foreman	41-07	07/01/95	1.000%	Little River	
	Forrest City	68-02	12/01/82	1.000%	St. Francis	
	Fort Smith	65-01	05/01/01	2.000%	Sebastian	
	Fouke	46-02	05/01/82	1.000%	Miller	
	Fountain Hill	02-02	01/01/95	1.000%	Ashley	
	Franklin (city)	33-05	01/01/89	1.000%	Izard	
	Garfield	04-14	07/01/01	1.000%	Benton	
	Garland (city)	46-01	09/01/81	1.000%	Miller	
	Gassville	03-03	10/01/01	2.000%	Baxter	
	Gentry	04-06	01/01/10	1.125%	Benton	
	Gilbert	64-01	12/01/93	1.000%	Searcy	
	Gillett	01-04	04/01/10	3.000%	Arkansas	
	Gillham	66-03	01/01/03	1.000%	Sevier	
	Gilmore	18-06	01/01/98	1.000%	Crittenden	
*(1)	Glenwood	55-04	01/01/98	1.500%	Pike	
	Gosnell	47-09	07/01/03	1.500%	Mississippi	
	Gould	40-02	12/01/88	1.000%	Lincoln	
	Grady	40-03	07/01/98	1.000%	Lincoln	
	Gravette	04-07	10/01/09	2.000%	Benton	
	Green Forest	08-03	04/01/00	1.000%	Carroll	
	Greenbrier	23-03	01/01/07	2.000%	Faulkner	
	Greenland	72-06	07/01/09	2.000%	Washington	
	Greenwood	65-05	01/01/07	1.750%	Sebastian	
	Guion	33-07	04/01/92	1.000%	Izard	
	Gurdon	10-03	01/01/12	1.500%	Clark	DECREASE BY .75%
	Guy	23-07	04/01/11	2.000%	Faulkner	
	Hackett	65-09	01/01/03	1.000%	Sebastian	
	Hamburg	02-03	06/01/92	1.000%	Ashley	
*(1)	Hardy	67-01	09/01/81	1.000%	Sharp	
	Harrisburg	56-03	11/01/92	1.000%	Poinsett	
	Harrison	05-12	01/01/11	0.750%	Boone	
	Hartford	65-10	10/01/09	1.000%	Sebastian	
	Haskell	62-05	04/01/09	1.000%	Saline	
	Hatfield	57-04	07/01/93	1.000%	Polk	

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Havana	75-07	10/01/04	1.000%	Yell	
	Hazen	59-01	10/01/10	3.000%	Prairie	
	Heber Springs	12-03	07/01/06	1.000%	Cleburne	
	Helena-West Helena	54-07	07/01/07	2.000%	Phillips	
	Hermitage	06-02	10/01/95	1.000%	Bradley	
	Highfill	04-16	10/01/02	2.000%	Benton	
	Highland	67-09	10/01/02	1.500%	Sharp	
	Holly Grove	48-03	10/01/10	3.000%	Monroe	
	Hope	29-01	02/01/88	1.000%	Hempstead	
*(1)	Horseshoe Bend	33-01	01/01/99	2.000%	Izard	
	Hot Springs (city)	26-01	06/01/07	1.500%	Garland	
	Hoxie	38-05	01/01/92	1.000%	Lawrence	
	Hughes	68-01	01/01/82	1.000%	St. Francis	
*(1)	Humphrey	01-03	12/01/87	1.000%	Arkansas	
	Huntington	65-02	01/01/98	1.500%	Sebastian	
	Huntsville	44-01	05/01/89	1.000%	Madison	
	Imboden	38-06	04/01/10	1.000%	Lawrence	
	Jacksonville	60-04	01/01/04	2.000%	Pulaski	
	Jasper	51-01	01/01/04	2.000%	Newton	
	Jennette	18-08	07/01/99	1.000%	Crittenden	
	Johnson (city)	72-07	10/01/05	2.000%	Washington	
	Joiner	47-10	01/01/08	1.250%	Mississippi	
	Jonesboro	16-11	01/01/11	1.500%	Craighead	
	Keiser	47-02	02/01/91	1.000%	Mississippi	
	Keo	43-08	01/01/99	1.000%	Lonoke	
	Kibler	17-05	05/01/92	1.000%	Crawford	
	Kingsland	13-02	07/01/99	1.000%	Cleveland	
	Lake City	16-09	04/01/11	1.000%	Craighead	
	Lake Village	09-01	01/01/98	2.000%	Chicot	
	Lakeview	03-05	08/01/84	1.000%	Baxter	
	Lamar	36-05	10/01/06	1.000%	Johnson	
	Lepanto	56-01	04/01/07	1.750%	Poinsett	
	Leslie	64-02	01/01/01	1.000%	Searcy	
	Lewisville	37-04	10/01/02	1.000%	Lafayette	
	Lincoln	72-15	10/01/99	1.000%	Washington	
	Little Flock	04-17	01/01/05	1.000%	Benton	
	Little Rock	60-05	01/01/12	1.500%	Pulaski	INCREASED BY 1%
	Lonoke (city)	43-09	07/01/00	2.000%	Lonoke	
	Lowell	04-08	01/01/04	2.000%	Benton	
	Luxora	47-12	07/01/98	1.000%	Mississippi	
	Madison (city)	68-05	12/01/89	1.000%	St. Francis	
	Magazine	42-04	01/01/09	2.000%	Logan	
	Magnolia	14-03	07/01/07	2.125%	Columbia	
	Malvern	30-01	01/01/09	1.000%	Hot Spring	
	Mammoth Spring	25-01	06/01/82	1.000%	Fulton	
	Manila	47-13	07/01/09	0.750%	Mississippi	
*(1)	Mansfield	65-03	01/01/07	2.500%	Sebastian	
	Marianna	39-01	07/01/07	2.000%	Lee	
	Marion (city)	18-01	09/01/91	2.000%	Crittenden	
	Marked Tree	56-04	10/01/07	2.000%	Poinsett	
	Marmaduke	28-03	01/01/12	1.250%	GREENE	ENACTED
	Marshall	64-03	10/01/99	0.500%	Searcy	
	Marvell	54-05	10/01/08	2.000%	Phillips	
	Maumelle	60-06	04/01/04	1.000%	Pulaski	
	Mayflower	23-02	10/01/08	2.000%	Faulkner	
	McCrary	74-04	10/01/03	1.000%	Woodruff	
	McGehee	21-01	07/01/07	3.000%	Desha	
	Melbourne	33-02	04/01/02	1.000%	Izard	
	Mena	57-01	05/01/97	1.000%	Polk	
	Menifee	15-02	01/01/09	3.000%	Conway	
	Mineral Springs	31-03	08/01/90	1.000%	Howard	
	Monticello	22-01	08/01/87	1.000%	Drew	
	Moro	39-05	08/01/91	1.000%	Lee	
	Morrilton	15-01	04/01/87	1.000%	Conway	
	Mount Ida	49-05	12/01/94	1.000%	Montgomery	
	Mountain Home	03-01	07/01/81	1.000%	Baxter	
	Mountain Pine	26-03	01/01/04	0.000%	Garland	
	Mountain View	69-01	09/01/05	2.000%	Stone	
	Mountainburg	17-04	01/01/00	2.500%	Crawford	
	Mulberry	17-03	01/01/98	2.000%	Crawford	

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Murfreesboro	55-05	10/01/99	1.500%	Pike	
	Nashville	31-01	01/01/86	1.000%	Howard	
	Newport	34-01	04/01/02	1.500%	Jackson	
	Norfolk	03-04	07/01/03	1.000%	Baxter	
	Norman	49-03	07/01/08	1.000%	Montgomery	
	North Little Rock	60-01	10/01/07	1.000%	Pulaski	
	Oak Grove	08-13	02/01/95	1.000%	Carroll	
	Ola	75-03	04/01/94	1.000%	Yell	
	Oppelo	15-03	01/01/93	1.000%	Conway	
	Osceola	47-01	07/01/87	1.000%	Mississippi	
	Oxford	33-06	04/01/91	1.000%	Izard	
	Ozark	24-07	08/01/93	1.000%	Franklin	
	Palestine	68-04	03/01/88	1.000%	St. Francis	
	Paragould	28-05	01/01/12	0.750%	Greene	DECREASE BY .5%
	Paris	42-06	07/01/00	0.500%	Logan	
	Patmos	29-08	10/01/93	1.000%	Hempstead	
	Patterson	74-05	07/01/06	1.000%	Woodruff	
	Pea Ridge	04-10	06/01/84	1.000%	Benton	
	Perla	30-02	01/01/84	1.000%	Hot Spring	
	Perryville	53-07	01/01/03	1.000%	Perry	
	Piggott	11-03	10/01/10	2.000%	Clay	
	Pine Bluff	35-01	07/01/11	1.625%	Jefferson	
	Pineville	33-04	01/01/89	1.000%	Izard	
	Plainview	75-01	06/01/92	1.000%	Yell	
	Plumerville	15-04	01/01/03	1.000%	Conway	
	Pocahontas	61-04	10/01/07	1.000%	Randolph	
	Portia	38-09	10/01/99	1.000%	Lawrence	
	Pottsville	58-06	04/01/09	1.500%	Pope	
	Prairie Grove	72-09	01/01/12	2.250%	Washington	
	Prescott	50-01	07/01/09	1.000%	Nevada	
	Pyatt	45-03	07/01/09	0.500%	Marion	
* (1)	Quitman	12-05	10/01/07	1.500%	Cleburne	
	Ravenden	38-11	01/01/03	1.000%	Lawrence	
	Rector	11-02	07/01/04	2.000%	Clay	
	Redfield	35-04	04/01/99	1.000%	Jefferson	
	Rison	13-01	02/01/88	1.000%	Cleveland	
	Rockport	30-03	01/01/12	2.000%	Hot Spring	INCREASED BY 1%
	Roe	48-04	03/01/93	1.000%	Monroe	
	Rogers	04-02	01/01/98	2.000%	Benton	
	Rose Bud	73-01	04/01/09	2.000%	White	
	Russellville	58-01	01/01/98	1.500%	Pope	
	Salem	25-02	09/01/83	1.000%	Fulton	
	Searcy (city)	73-15	07/01/06	0.500%	White	
	Shannon Hills	62-02	11/01/83	1.000%	Saline	
	Sheridan	27-01	01/01/98	2.000%	Grant	
	Sherrill	35-07	04/01/03	1.000%	Jefferson	
	Sherwood	60-07	04/01/05	1.000%	Pulaski	
	Shirley	71-01	09/01/87	1.000%	Van Buren	
	Siloam Springs	04-01	07/01/06	2.000%	Benton	
	Sparkman	20-01	01/01/85	1.000%	Dallas	
* (1)	Springdale	72-10	10/01/03	2.000%	Washington	
	Springtown	04-21	07/01/05	1.000%	Benton	
	St. Charles	01-06	07/01/03	2.000%	Arkansas	
	Stamps	37-02	01/01/98	1.000%	Lafayette	
	Star City	40-01	06/01/99	2.000%	Lincoln	
	Stephens	52-02	11/01/86	1.000%	Ouachita	
	Stuttgart	01-01	06/01/86	2.000%	Arkansas	
	Sulphur Springs	04-12	01/01/85	1.000%	Benton	
	Summit	45-04	09/01/93	1.000%	Marion	
	Sunset	18-10	04/01/07	3.000%	Crittenden	
	Swifton	34-09	04/01/01	1.000%	Jackson	
	Taylor	14-04	07/01/05	2.000%	Columbia	
* (2)	Texarkana	46-13	01/01/08	2.500%	Miller	
	Thornton	07-03	01/01/96	1.000%	Calhoun	
	Tontitown	72-11	10/01/05	2.000%	Washington	
	Trumann	56-05	01/01/90	1.000%	Poinsett	
	Tuckerman	34-02	10/01/06	1.250%	Jackson	
	Turrell	18-11	04/01/99	2.000%	Crittenden	
	Twin Groves	23-11	04/01/01	1.000%	Faulkner	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Tyronza	56-06	10/01/07	1.000%	Poinsett	
Van Buren (city)	17-02	04/01/08	1.000%	Crawford	
Vandervoort	57-05	01/01/07	1.000%	Polk	
Vilonia	23-04	04/01/09	2.500%	Faulkner	
Viola	25-03	02/01/89	1.000%	Fulton	
Wabbaseka	35-02	01/01/85	1.000%	Jefferson	
Waldenburg	56-09	09/01/06	2.000%	Poinsett	
Waldron	63-01	09/01/02	1.000%	Scott	
Walnut Ridge	38-01	04/01/89	1.000%	Lawrence	
Ward	43-10	01/01/96	1.000%	Lonoke	
Warren	06-03	09/01/94	1.000%	Bradley	
Washington (city)	29-10	09/01/93	1.000%	Hempstead	
Weiner	56-08	04/01/01	1.000%	Poinsett	
West Fork	72-12	10/01/97	2.000%	Washington	
West Memphis	18-02	01/01/02	1.500%	Crittenden	
Wheatley	68-03	12/01/91	1.000%	St. Francis	
White Hall	35-03	03/01/85	1.000%	Jefferson	
Wickes	57-07	02/01/95	1.000%	Polk	
Wiederkehr Village	24-03	01/01/89	1.000%	Franklin	
Wilton	41-04	01/01/91	1.000%	Little River	
Wynne	19-04	10/01/11	1.000%	Cross	
Yellville	45-05	01/01/90	1.000%	Marion	

- COUNTY LIST -

Arkansas County	01-00	01/01/98	1.000%
Ashley County	02-00	07/01/10	1.500%
Baxter County	03-00	07/01/90	1.000%
Benton County	04-00	08/01/98	1.000%
Boone County	05-00	01/01/07	1.250%
Bradley County	06-00	07/01/09	2.000%
Calhoun County	07-00	07/01/02	1.500%
Carroll County	08-00	10/01/00	0.500%
Chicot County	09-00	01/01/09	3.000%
Clark County	10-00	10/01/07	1.500%
Clay County	11-00	01/01/98	0.500%
Cleburne County	12-00	10/01/07	1.625%
Cleveland County	13-00	04/01/05	1.250%
Columbia County	14-00	01/01/99	1.500%
Conway County	15-00	10/01/00	1.750%
Craighead County	16-00	01/01/08	1.000%
Crawford County	17-00	10/01/99	1.000%
Crittenden County	18-00	05/01/98	1.750%
Cross County	19-00	07/01/02	2.000%
Dallas County	20-00	10/01/08	2.000%
Desha County	21-00	02/01/05	1.500%
Drew County	22-00	04/01/11	2.500%
Faulkner County	23-00	04/01/00	0.500%
Franklin County	24-00	04/01/01	1.500%
Fulton County	25-00	07/01/04	2.000%
Garland County	26-00	01/01/98	0.500%
Grant County	27-00	01/01/09	1.250%
Greene County	28-00	10/01/10	1.000%
Hempstead County	29-00	10/01/08	2.750%
Hot Spring County	30-00	01/01/09	1.500%
Howard County	31-00	05/01/07	2.750%
Independence County	32-00	04/01/09	1.500%
Izard County	33-00	10/01/07	0.500%
Jackson County	34-00	01/01/03	1.500%
Jefferson County	35-00	07/01/11	1.625%
Johnson County	36-00	10/01/87	1.000%
Lafayette County	37-00	04/01/07	2.250%
Lawrence County	38-00	04/01/96	1.500%
Lee County	39-00	09/01/81	1.000%
Lincoln County	40-00	09/01/85	1.000%
Little River County	41-00	07/01/07	2.250%
Logan County	42-00	01/01/83	1.000%
Lonoke County	43-00	10/01/09	1.000%

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Madison County	44-00	10/01/03	2.000%		
Marion County	45-00	05/01/83	1.000%		
Miller County	46-00	10/01/00	1.500%		
Mississippi County	47-00	01/01/11	2.000%		
Monroe County	48-00	09/01/89	0.000%		NO COUNTY TAX
Montgomery County	49-00	04/01/07	1.000%		
Nevada County	50-00	01/01/87	1.000%		
Newton County	51-00	10/01/09	1.500%		
Ouachita County	52-00	07/01/08	2.000%		
Perry County	53-00	01/01/08	2.500%		
Phillips County	54-00	07/01/00	2.000%		
Pike County	55-00	04/01/07	2.375%		
Poinsett County	56-00	09/01/00	1.250%		
Polk County	57-00	07/01/07	2.000%		
Pope County	58-00	10/01/94	1.000%		
Prairie County	59-00	01/01/85	1.000%		
Pulaski County	60-00	04/01/82	1.000%		
Randolph County	61-00	01/01/99	1.250%		
Saline County	62-00	08/01/07	0.000%		NO COUNTY TAX
Scott County	63-00	10/01/09	2.625%		
Searcy County	64-00	09/01/85	1.000%		
Sebastian County	65-00	01/01/02	1.250%		
Sevier County	66-00	01/01/06	2.375%		
Sharp County	67-00	01/01/06	1.000%		
St. Francis County	68-00	01/01/98	2.000%		
Stone County	69-00	05/01/87	1.000%		
Union County	70-00	01/01/06	2.000%		
Van Buren County	71-00	01/01/01	2.000%		
Washington County	72-00	12/01/04	1.250%		
White County	73-00	01/01/04	1.500%		
Woodruff County	74-00	10/01/88	1.000%		
Yell County	75-00	01/01/06	1.000%		

*(1) Following cities **WITH** a Sales and Use Tax ACROSS county lines:

The City of ALEXANDER - Pulaski Co. and Saline Co.

The City of ALPENA - Boone Co. and Carroll Co.

The City of ASH FLAT - Sharp Co. and Fulton Co.

The City of Cherokee Village - Sharp Co. and Fulton Co.

The City of ELM SPRINGS - Washington Co. and Benton Co.

The City of FAIRFIELD BAY - Van Buren Co. and Cleburne Co.

The City of GLENWOOD - Pike Co. and Montgomery Co.

The City of HARDY - Sharp Co. and Fulton Co.

The City of HORSESHOE BEND - Izard Co., Fulton Co. and Sharp Co.

The City of HUMPHREY - Arkansas Co. and Jefferson Co.

The City of MANSFIELD - Sebastian Co. and Scott Co.

The City of QUITMAN - Cleburne Co.; Faulkner Co. and Van Buren Co.

The City of SPRINGDALE - Washington Co. and Benton Co.

*(2) Beginning **JANUARY 1, 2008** the Texarkana reporting code (46-09 AND 46-12) has been changed to (46-13) and the rate adjusted to **2.50%**

ADDITIONAL INFORMATION

See the instructions for the excise tax reporting forms for special taxes such as:

Special taxes include Tourism tax, Beer Excise tax, Short Term Rental tax (non vehicle), Aviation Sales tax, Aviation Use tax, Liquor Excise tax, Residential Moving tax, Wholesale Vending tax, Short Term Rental Vehicle tax, Long Term Rental Vehicle tax, 10% Mixed Drink tax, and 4% Additional Mixed Drink tax.

SALES TAX PHONE NUMBERS:

501-682-7104 General Information

501-682-1895 Apply for a Permit

501-682-7924 Accounts Receivable Unit

501-682-7904 FAX - Sales & Use Tax

501-682-7105 Electronic Fund Transfers/Prepayments

SEE OUR INTERNET PAGE: <http://www.dfa.arkansas.gov>



STATE OF ARKANSAS
DEPARTMENT OF FINANCE
AND ADMINISTRATION

REVENUE DIVISION
SALES AND USE TAX SECTION
P.O. BOX 1272
LITTLE ROCK, AR 72203-1272
PHONE: (501) 682-7104
FAX: (501) 682-7904

DECEMBER 2011

LIST OF CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
- CITY LIST -					
* (1) Alexander	60-02	10/01/05	2.000%	Pulaski	
Alma	17-01	01/01/99	2.000%	Crawford	
Almyra	01-05	01/01/05	1.000%	Arkansas	
* (1) Alpena	05-02	01/01/06	1.000%	Boone	
Alzheimer	35-05	08/01/88	1.000%	Jefferson	
Altus	24-04	01/01/89	1.000%	Franklin	
Amity	10-04	10/01/96	1.500%	Clark	
Anthonyville	18-12	10/01/10	2.000%	Crittenden	
Arkadelphia	10-02	11/01/05	1.000%	Clark	
* (1) Ash Flat	67-02	10/01/02	1.375%	Sharp	
Ashdown	41-01	01/01/98	2.000%	Little River	
Atkins	58-02	10/01/07	2.000%	Pope	
Augusta	74-02	10/01/95	1.000%	Woodruff	
Austin	43-02	10/01/08	1.000%	Lonoke	
Avoca	04-13	05/01/88	1.000%	Benton	
Bald Knob	73-17	01/01/10	1.500%	White	
Barling	65-04	01/01/04	1.000%	Sebastian	
Batesville	32-01	07/01/09	1.125%	Independence	
Bauxite	62-04	10/01/10	1.500%	Saline	
Bay	16-01	10/01/11	1.000%	Craighead	ENACTED
Bearden	52-04	03/01/90	1.000%	Ouachita	
Beebe	73-02	09/01/86	1.000%	White	
Beedeville	34-05	01/01/07	0.500%	Jackson	
Bella Vista	04-23	04/01/10	1.000%	Benton	
Belleville	75-06	10/01/04	1.000%	Yell	
Benton (city)	62-03	01/01/99	1.500%	Saline	
Bentonville	04-03	10/01/03	2.000%	Benton	
Berryville	08-02	10/01/11	2.000%	Carroll	INCREASED BY .50%
Bethel Heights	04-04	10/01/07	2.500%	Benton	
Black Rock	38-03	10/01/92	1.000%	Lawrence	
Blevins	29-02	01/01/09	1.500%	Hempstead	
Blue Mountain	42-01	10/01/92	1.000%	Logan	
Blytheville	47-05	07/01/09	1.250%	Mississippi	
Bonanza	65-06	01/01/02	1.000%	Sebastian	
Booneville	42-10	10/01/10	2.000%	Logan	
Bono	16-03	10/01/11	1.000%	Craighead	ENACTED
Bradley (city)	37-01	01/01/11	1.000%	Lafayette	
Branch	24-02	01/01/89	1.000%	Franklin	
Briarcliff	03-09	07/01/08	1.000%	Baxter	
Brinkley	48-02	08/01/89	2.000%	Monroe	
Brookland	16-04	10/01/11	1.000%	Craighead	ENACTED
Bryant	62-01	10/01/06	3.000%	Saline	
Bull Shoals	45-01	04/01/83	1.000%	Marion	
Cabot	43-11	05/01/99	2.000%	Lonoke	
Caddo Valley	10-01	10/01/10	2.000%	Clark	
Calico Rock	33-03	10/01/97	2.000%	Izard	
Camden	52-01	01/01/08	1.750%	Ouachita	
Carlisle	43-04	10/01/08	1.250%	Lonoke	
Cave Springs	04-11	01/01/85	1.000%	Benton	
Centerton	04-09	10/01/99	2.000%	Benton	
Charleston	24-05	04/01/04	1.500%	Franklin	
Cherry Valley	19-01	04/01/09	1.000%	Cross	
Chidester	52-05	01/01/02	2.000%	Ouachita	
Clarendon	48-01	10/01/11	3.000%	Monroe	INCREASED BY 1%
Clarksville	36-01	10/01/03	1.000%	Johnson	
Clinton	71-03	01/01/97	1.000%	Van Buren	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Conway (city)	23-01	10/01/01	1.750%	Faulkner	
Corning	11-01	10/01/08	1.750%	Clay	
Cotter	03-02	10/01/99	2.000%	Baxter	
Cotton Plant	74-01	11/01/84	1.000%	Woodruff	
Cove	57-02	04/01/09	2.000%	Polk	
Crossett	02-01	07/01/03	2.750%	Ashley	
Danville	75-04	01/01/98	1.500%	Yell	
Dardanelle	75-02	09/01/99	2.000%	Yell	
De Queen	66-01	07/01/05	1.000%	Sevier	
Decatur	04-05	03/01/83	1.000%	Benton	
Delight	55-03	04/01/11	1.000%	Pike	
Dermott	09-03	04/01/08	2.000%	Chicot	
Des Arc	59-03	09/01/93	1.000%	Prairie	
DeValls Bluff	59-04	04/01/11	2.000%	Prairie	
DeWitt	01-02	10/01/09	3.500%	Arkansas	
Diamond City	05-15	10/01/97	1.000%	Boone	
Diaz	34-07	04/01/09	1.000%	Jackson	
Dierks	31-02	09/01/88	1.000%	Howard	
Dover	58-03	06/01/93	1.000%	Pope	
Dumas	21-03	01/01/07	2.500%	Desha	
Dyer	17-07	04/01/95	1.000%	Crawford	
Earle	18-03	01/01/01	2.000%	Crittenden	
East Camden	52-03	12/01/87	1.000%	Ouachita	
El Dorado	70-02	07/01/07	1.250%	Union	
Elkins	72-02	01/01/09	2.000%	Washington	
*(1) Elm Springs	72-03	04/01/04	1.000%	Washington	
England	43-06	10/01/06	3.000%	Lonoke	
Etowah	47-17	01/01/00	1.000%	Mississippi	
Eudora	09-02	10/01/96	2.000%	Chicot	
Eureka Springs	08-01	04/01/03	2.250%	Carroll	
*(1) Fairfield Bay	71-04	04/01/01	1.500%	Van Buren	
Farmington	72-16	10/01/10	3.000%	Washington	
Fayetteville	72-14	01/01/07	2.000%	Washington	
Flippin	45-02	08/01/93	1.000%	Marion	
Fordyce	20-02	11/01/04	1.500%	Dallas	
Foreman	41-07	07/01/95	1.000%	Little River	
Forrest City	68-02	12/01/82	1.000%	St. Francis	
Fort Smith	65-01	05/01/01	2.000%	Sebastian	
Fouke	46-02	05/01/82	1.000%	Miller	
Fountain Hill	02-02	01/01/95	1.000%	Ashley	
Franklin (city)	33-05	01/01/89	1.000%	Izard	
Garfield	04-14	07/01/01	1.000%	Benton	
Garland (city)	46-01	09/01/81	1.000%	Miller	
Gassville	03-03	10/01/01	2.000%	Baxter	
Gentry	04-06	01/01/10	1.125%	Benton	
Gilbert	64-01	12/01/93	1.000%	Searcy	
Gillett	01-04	04/01/10	3.000%	Arkansas	
Gillham	66-03	01/01/03	1.000%	Sevier	
Gilmore	18-06	01/01/98	1.000%	Crittenden	
Glenwood	55-04	01/01/98	1.500%	Pike	
Gosnell	47-09	07/01/03	1.500%	Mississippi	
Gould	40-02	12/01/88	1.000%	Lincoln	
Grady	40-03	07/01/98	1.000%	Lincoln	
Gravette	04-07	10/01/09	2.000%	Benton	
Green Forest	08-03	04/01/00	1.000%	Carroll	
Greenbrier	23-03	01/01/07	2.000%	Faulkner	
Greenland	72-06	07/01/09	2.000%	Washington	
Greenwood	65-05	01/01/07	1.750%	Sebastian	
Guion	33-07	04/01/92	1.000%	Izard	
Gurdon	10-03	09/01/04	2.250%	Clark	
Guy	23-07	04/01/11	2.000%	Faulkner	
Hackett	65-09	01/01/03	1.000%	Sebastian	
Hamburg	02-03	06/01/92	1.000%	Ashley	
Hardy	67-01	09/01/81	1.000%	Sharp	
Harrisburg	56-03	11/01/92	1.000%	Poinsett	
Harrison	05-12	01/01/11	0.750%	Boone	
Hartford	65-10	10/01/09	1.000%	Sebastian	
Haskell	62-05	04/01/09	1.000%	Saline	
Hatfield	57-04	07/01/93	1.000%	Polk	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Havana	75-07	10/01/04	1.000%	Yell	
Hazen	59-01	10/01/10	3.000%	Prairie	
Heber Springs	12-03	07/01/06	1.000%	Cleburne	
Helena-West Helena	54-07	07/01/07	2.000%	Phillips	
Hermitage	06-02	10/01/95	1.000%	Bradley	
Highfill	04-16	10/01/02	2.000%	Benton	
Highland	67-09	10/01/02	1.500%	Sharp	
Holly Grove	48-03	10/01/10	3.000%	Monroe	
Hope	29-01	02/01/88	1.000%	Hempstead	
*(1) Horseshoe Bend	33-01	01/01/99	2.000%	Izard	
Hot Springs (city)	26-01	06/01/07	1.500%	Garland	
Hoxie	38-05	01/01/92	1.000%	Lawrence	
Hughes	68-01	01/01/82	1.000%	St. Francis	
*(1) Humphrey	01-03	12/01/87	1.000%	Arkansas	
Huntington	65-02	01/01/98	1.500%	Sebastian	
Huntsville	44-01	05/01/89	1.000%	Madison	
Imboden	38-06	04/01/10	1.000%	Lawrence	
Jacksonville	60-04	01/01/04	2.000%	Pulaski	
Jasper	51-01	01/01/04	2.000%	Newton	
Jennette	18-08	07/01/99	1.000%	Crittenden	
Johnson (city)	72-07	10/01/05	2.000%	Washington	
Joiner	47-10	01/01/08	1.250%	Mississippi	
Jonesboro	16-11	01/01/11	1.500%	Craighead	
Keiser	47-02	02/01/91	1.000%	Mississippi	
Keo	43-08	01/01/99	1.000%	Lonoke	
Kibler	17-05	05/01/92	1.000%	Crawford	
Kingsland	13-02	07/01/99	1.000%	Cleveland	
Lake City	16-09	04/01/11	1.000%	Craighead	
Lake Village	09-01	01/01/98	2.000%	Chicot	
Lakeview	03-05	08/01/84	1.000%	Baxter	
Lamar	36-05	10/01/06	1.000%	Johnson	
Lepanto	56-01	04/01/07	1.750%	Poinsett	
Leslie	64-02	01/01/01	1.000%	Searcy	
Lewisville	37-04	10/01/02	1.000%	Lafayette	
Lincoln	72-15	10/01/99	1.000%	Washington	
Little Flock	04-17	01/01/05	1.000%	Benton	
Little Rock	60-05	02/01/94	0.500%	Pulaski	
Lonoke (city)	43-09	07/01/00	2.000%	Lonoke	
Lowell	04-08	01/01/04	2.000%	Benton	
Luxora	47-12	07/01/98	1.000%	Mississippi	
Madison (city)	68-05	12/01/89	1.000%	St. Francis	
Magazine	42-04	01/01/09	2.000%	Logan	
Magnolia	14-03	07/01/07	2.125%	Columbia	
Malvern	30-01	01/01/09	1.000%	Hot Spring	
Mammoth Spring	25-01	06/01/82	1.000%	Fulton	
Manila	47-13	07/01/09	0.750%	Mississippi	
*(1) Mansfield	65-03	01/01/07	2.500%	Sebastian	
Marianna	39-01	07/01/07	2.000%	Lee	
Marion (city)	18-01	09/01/91	2.000%	Crittenden	
Marked Tree	56-04	10/01/07	2.000%	Poinsett	
Marshall	64-03	10/01/99	0.500%	Searcy	
Marvell	54-05	10/01/08	2.000%	Phillips	
Maumelle	60-06	04/01/04	1.000%	Pulaski	
Mayflower	23-02	10/01/08	2.000%	Faulkner	
McCrary	74-04	10/01/03	1.000%	Woodruff	
McGehee	21-01	07/01/07	3.000%	Desha	
Melbourne	33-02	04/01/02	1.000%	Izard	
Mena	57-01	05/01/97	1.000%	Polk	
Menifee	15-02	01/01/09	3.000%	Conway	
Mineral Springs	31-03	08/01/90	1.000%	Howard	
Monticello	22-01	08/01/87	1.000%	Drew	
Moro	39-05	08/01/91	1.000%	Lee	
Morrilton	15-01	04/01/87	1.000%	Conway	
Mount Ida	49-05	12/01/94	1.000%	Montgomery	
Mountain Home	03-01	07/01/81	1.000%	Baxter	
Mountain Pine	26-03	01/01/04	0.000%	Garland	
Mountain View	69-01	09/01/05	2.000%	Stone	
Mountainburg	17-04	01/01/00	2.500%	Crawford	
Mulberry	17-03	01/01/98	2.000%	Crawford	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Murfreesboro	55-05	10/01/99	1.500%	Pike	
Nashville	31-01	01/01/86	1.000%	Howard	
Newport	34-01	04/01/02	1.500%	Jackson	
Norfolk	03-04	07/01/03	1.000%	Baxter	
Norman	49-03	07/01/08	1.000%	Montgomery	
North Little Rock	60-01	10/01/07	1.000%	Pulaski	
Oak Grove	08-13	02/01/95	1.000%	Carroll	
Ola	75-03	04/01/94	1.000%	Yell	
Oppelo	15-03	01/01/93	1.000%	Conway	
Osceola	47-01	07/01/87	1.000%	Mississippi	
Oxford	33-06	04/01/91	1.000%	Izard	
Ozark	24-07	08/01/93	1.000%	Franklin	
Palestine	68-04	03/01/88	1.000%	St. Francis	
Paragould	28-05	10/01/11	1.250%	Greene	INCREASED BY .25%
Paris	42-06	07/01/00	0.500%	Logan	
Patmos	29-08	10/01/93	1.000%	Hempstead	
Patterson	74-05	07/01/06	1.000%	Woodruff	
Pea Ridge	04-10	06/01/84	1.000%	Benton	
Perla	30-02	01/01/84	1.000%	Hot Spring	
Perryville	53-07	01/01/03	1.000%	Perry	
Piggott	11-03	10/01/10	2.000%	Clay	
Pine Bluff	35-01	07/01/11	1.625%	Jefferson	
Pineville	33-04	01/01/89	1.000%	Izard	
Plainview	75-01	06/01/92	1.000%	Yell	
Plumerville	15-04	01/01/03	1.000%	Conway	
Pocahontas	61-04	10/01/07	1.000%	Randolph	
Portia	38-09	10/01/99	1.000%	Lawrence	
Pottsville	58-06	04/01/09	1.500%	Pope	
Prairie Grove	72-09	01/01/06	2.250%	Washington	
Prescott	50-01	07/01/09	1.000%	Nevada	
Pyatt	45-03	07/01/09	0.500%	Marion	
* (1) Quitman	12-05	10/01/07	1.500%	Cleburne	
Ravenden	38-11	01/01/03	1.000%	Lawrence	
Rector	11-02	07/01/04	2.000%	Clay	
Redfield	35-04	04/01/99	1.000%	Jefferson	
Rison	13-01	02/01/88	1.000%	Cleveland	
Rockport	30-03	10/01/86	1.000%	Hot Spring	
Roe	48-04	03/01/93	1.000%	Monroe	
Rogers	04-02	01/01/98	2.000%	Benton	
Rose Bud	73-01	04/01/09	2.000%	White	
Russellville	58-01	01/01/98	1.500%	Pope	
Salem	25-02	09/01/83	1.000%	Fulton	
Searcy (city)	73-15	07/01/06	0.500%	White	
Shannon Hills	62-02	11/01/83	1.000%	Saline	
Sheridan	27-01	01/01/98	2.000%	Grant	
Sherrill	35-07	04/01/03	1.000%	Jefferson	
Sherwood	60-07	04/01/05	1.000%	Pulaski	
Shirley	71-01	09/01/87	1.000%	Van Buren	
Siloam Springs	04-01	07/01/06	2.000%	Benton	
Sparkman	20-01	01/01/85	1.000%	Dallas	
* (1) Springdale	72-10	10/01/03	2.000%	Washington	
Springtown	04-21	07/01/05	1.000%	Benton	
St. Charles	01-06	07/01/03	2.000%	Arkansas	
Stamps	37-02	01/01/98	1.000%	Lafayette	
Star City	40-01	06/01/99	2.000%	Lincoln	
Stephens	52-02	11/01/86	1.000%	Ouachita	
Stuttgart	01-01	06/01/86	2.000%	Arkansas	
Sulphur Springs	04-12	01/01/85	1.000%	Benton	
Summit	45-04	09/01/93	1.000%	Marion	
Sunset	18-10	04/01/07	3.000%	Crittenden	
Swifton	34-09	04/01/01	1.000%	Jackson	
Taylor	14-04	07/01/05	2.000%	Columbia	
* (2) Texarkana	46-13	01/01/08	2.500%	Miller	
Thornton	07-03	01/01/96	1.000%	Calhoun	
Tontitown	72-11	10/01/05	2.000%	Washington	
Trumann	56-05	01/01/90	1.000%	Poinsett	
Tuckerman	34-02	10/01/06	1.250%	Jackson	
Turrell	18-11	04/01/99	2.000%	Crittenden	
Twin Groves	23-11	04/01/01	1.000%	Faulkner	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Tyrone	56-06	10/01/07	1.000%	Poinsett	
Van Buren (city)	17-02	04/01/08	1.000%	Crawford	
Vandervoort	57-05	01/01/07	1.000%	Polk	
Vilonia	23-04	04/01/09	2.500%	Faulkner	
Viola	25-03	02/01/89	1.000%	Fulton	
Wabbaseka	35-02	01/01/85	1.000%	Jefferson	
Waldenburg	56-09	09/01/06	2.000%	Poinsett	
Waldron	63-01	09/01/02	1.000%	Scott	
Walnut Ridge	38-01	04/01/89	1.000%	Lawrence	
Ward	43-10	01/01/96	1.000%	Lonoke	
Warren	06-03	09/01/94	1.000%	Bradley	
Washington (city)	29-10	09/01/93	1.000%	Hempstead	
Weiner	56-08	04/01/01	1.000%	Poinsett	
West Fork	72-12	10/01/97	2.000%	Washington	
West Memphis	18-02	01/01/02	1.500%	Crittenden	
Wheatley	68-03	12/01/91	1.000%	St. Francis	
White Hall	35-03	03/01/85	1.000%	Jefferson	
Wickes	57-07	02/01/95	1.000%	Polk	
Wiederkehr Village	24-03	01/01/89	1.000%	Franklin	
Wilton	41-04	01/01/91	1.000%	Little River	
Wynne	19-04	10/01/11	1.000%	Cross	ENACTED
Yellville	45-05	01/01/90	1.000%	Marion	

- COUNTY LIST -

Arkansas County	01-00	01/01/98	1.000%
Ashley County	02-00	07/01/10	1.500%
Baxter County	03-00	07/01/90	1.000%
Benton County	04-00	08/01/98	1.000%
Boone County	05-00	01/01/07	1.250%
Bradley County	06-00	07/01/09	2.000%
Calhoun County	07-00	07/01/02	1.500%
Carroll County	08-00	10/01/00	0.500%
Chicot County	09-00	01/01/09	3.000%
Clark County	10-00	10/01/07	1.500%
Clay County	11-00	01/01/98	0.500%
Cleburne County	12-00	10/01/07	1.625%
Cleveland County	13-00	04/01/05	1.250%
Columbia County	14-00	01/01/99	1.500%
Conway County	15-00	10/01/00	1.750%
Craighead County	16-00	01/01/08	1.000%
Crawford County	17-00	10/01/99	1.000%
Crittenden County	18-00	05/01/98	1.750%
Cross County	19-00	07/01/02	2.000%
Dallas County	20-00	10/01/08	2.000%
Desha County	21-00	02/01/05	1.500%
Drew County	22-00	04/01/11	2.500%
Faulkner County	23-00	04/01/00	0.500%
Franklin County	24-00	04/01/01	1.500%
Fulton County	25-00	07/01/04	2.000%
Garland County	26-00	01/01/98	0.500%
Grant County	27-00	01/01/09	1.250%
Greene County	28-00	10/01/10	1.000%
Hempstead County	29-00	10/01/08	2.750%
Hot Spring County	30-00	01/01/09	1.500%
Howard County	31-00	05/01/07	2.750%
Independence County	32-00	04/01/09	1.500%
Izard County	33-00	10/01/07	0.500%
Jackson County	34-00	01/01/03	1.500%
Jefferson County	35-00	07/01/11	1.625%
Johnson County	36-00	10/01/87	1.000%
Lafayette County	37-00	04/01/07	2.250%
Lawrence County	38-00	04/01/96	1.500%
Lee County	39-00	09/01/81	1.000%
Lincoln County	40-00	09/01/85	1.000%
Little River County	41-00	07/01/07	2.250%
Logan County	42-00	01/01/83	1.000%
Lonoke County	43-00	10/01/09	1.000%

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Madison County	44-00	10/01/03	2.000%		
Marion County	45-00	05/01/83	1.000%		
Miller County	46-00	10/01/00	1.500%		
Mississippi County	47-00	01/01/11	2.000%		
Monroe County	48-00	09/01/89	0.000%		NO COUNTY TAX
Montgomery County	49-00	04/01/07	1.000%		
Nevada County	50-00	01/01/87	1.000%		
Newton County	51-00	10/01/09	1.500%		
Ouachita County	52-00	07/01/08	2.000%		
Perry County	53-00	01/01/08	2.500%		
Phillips County	54-00	07/01/00	2.000%		
Pike County	55-00	04/01/07	2.375%		
Poinsett County	56-00	09/01/00	1.250%		
Polk County	57-00	07/01/07	2.000%		
Pope County	58-00	10/01/94	1.000%		
Prairie County	59-00	01/01/85	1.000%		
Pulaski County	60-00	04/01/82	1.000%		
Randolph County	61-00	01/01/99	1.250%		
Saline County	62-00	08/01/07	0.000%		NO COUNTY TAX
Scott County	63-00	10/01/09	2.625%		
Searcy County	64-00	09/01/85	1.000%		
Sebastian County	65-00	01/01/02	1.250%		
Sevier County	66-00	01/01/06	2.375%		
Sharp County	67-00	01/01/06	1.000%		
St. Francis County	68-00	01/01/98	2.000%		
Stone County	69-00	05/01/87	1.000%		
Union County	70-00	01/01/06	2.000%		
Van Buren County	71-00	01/01/01	2.000%		
Washington County	72-00	12/01/04	1.250%		
White County	73-00	01/01/04	1.500%		
Woodruff County	74-00	10/01/88	1.000%		
Yell County	75-00	01/01/06	1.000%		

*(1) Following cities **WITH** a Sales and Use Tax ACROSS county lines:

The City of ALEXANDER - Pulaski Co. and Saline Co.

The City of ALPENA - Boone Co. and Carroll Co.

The City of ASH FLAT - Sharp Co. and Fulton Co.

The City of ELM SPRINGS - Washington Co. and Benton Co.

The City of FAIRFIELD BAY - Van Buren Co. and Cleburne Co.

The City of HORSESHOE BEND - Izard Co., Fulton Co. and Sharp Co.

The City of HUMPHREY - Arkansas Co. and Jefferson Co.

The City of MANSFIELD - Sebastian Co. and Scott Co.

The City of QUITMAN - Cleburne Co.; Faulkner Co. and Van Buren Co.

The City of SPRINGDALE - Washington Co. and Benton Co.

*(2) Beginning **JANUARY 1, 2008** the Texarkana reporting code (46-09 AND 46-12) has been changed to (46-13) and the rate adjusted to **2.50%**

ADDITIONAL INFORMATION

See the instructions for the excise tax reporting forms for special taxes such as:

Special taxes include Tourism tax, Beer Excise tax, Short Term Rental tax (non vehicle), Aviation Sales tax, Aviation Use tax, Liquor Excise tax, Residential Moving tax, Wholesale Vending tax, Short Term Rental Vehicle tax, Long Term Rental Vehicle tax, 10% Mixed Drink tax, and 4% Additional Mixed Drink tax.

SALES TAX PHONE NUMBERS:

501-682-7104 General Information

501-682-1895 Apply for a Permit

501-682-7924 Accounts Receivable Unit

501-682-7904 FAX - Sales & Use Tax

501-682-7105 Electronic Fund Transfers/Prepayments

SEE OUR INTERNET PAGE:

<http://www.dfa.arkansas.gov>



**STATE OF ARKANSAS
DEPARTMENT OF FINANCE
AND ADMINISTRATION**

**REVENUE DIVISION
SALES AND USE TAX SECTION
P.O. BOX 1272
LITTLE ROCK, AR 72203-1272
PHONE: (501) 682-7104
FAX: (501) 682-7904**

NOVEMBER 2011

LIST OF CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
- CITY LIST -					
* (1) Alexander	60-02	10/01/05	2.000%	Pulaski	
Alma	17-01	01/01/99	2.000%	Crawford	
Almyra	01-05	01/01/05	1.000%	Arkansas	
* (1) Alpena	05-02	01/01/06	1.000%	Boone	
Alzheimer	35-05	08/01/88	1.000%	Jefferson	
Altus	24-04	01/01/89	1.000%	Franklin	
Amity	10-04	10/01/96	1.500%	Clark	
Anthonyville	18-12	10/01/10	2.000%	Crittenden	
Arkadelphia	10-02	11/01/05	1.000%	Clark	
* (1) Ash Flat	67-02	10/01/02	1.375%	Sharp	
Ashdown	41-01	01/01/98	2.000%	Little River	
Atkins	58-02	10/01/07	2.000%	Pope	
Augusta	74-02	10/01/95	1.000%	Woodruff	
Austin	43-02	10/01/08	1.000%	Lonoke	
Avoca	04-13	05/01/88	1.000%	Benton	
Bald Knob	73-17	01/01/10	1.500%	White	
Barling	65-04	01/01/04	1.000%	Sebastian	
Batesville	32-01	07/01/09	1.125%	Independence	
Bauxite	62-04	10/01/10	1.500%	Saline	
Bay	16-01	10/01/11	1.000%	Craighead	ENACTED
Bearden	52-04	03/01/90	1.000%	Ouachita	
Beebe	73-02	09/01/86	1.000%	White	
Beedeville	34-05	01/01/07	0.500%	Jackson	
Bella Vista	04-23	04/01/10	1.000%	Benton	
Belleville	75-06	10/01/04	1.000%	Yell	
Benton (city)	62-03	01/01/99	1.500%	Saline	
Bentonville	04-03	10/01/03	2.000%	Benton	
Berryville	08-02	10/01/11	2.000%	Carroll	INCREASED BY .50%
Bethel Heights	04-04	10/01/07	2.500%	Benton	
Black Rock	38-03	10/01/92	1.000%	Lawrence	
Blevins	29-02	01/01/09	1.500%	Hempstead	
Blue Mountain	42-01	10/01/92	1.000%	Logan	
Blytheville	47-05	07/01/09	1.250%	Mississippi	
Bonanza	65-06	01/01/02	1.000%	Sebastian	
Booneville	42-10	10/01/10	2.000%	Logan	
Bono	16-03	10/01/11	1.000%	Craighead	ENACTED
Bradley (city)	37-01	01/01/11	1.000%	Lafayette	
Branch	24-02	01/01/89	1.000%	Franklin	
Briarcliff	03-09	07/01/08	1.000%	Baxter	
Brinkley	48-02	08/01/89	2.000%	Monroe	
Brookland	16-04	10/01/11	1.000%	Craighead	ENACTED
Bryant	62-01	10/01/06	3.000%	Saline	
Bull Shoals	45-01	04/01/83	1.000%	Marion	
Cabot	43-11	05/01/99	2.000%	Lonoke	
Caddo Valley	10-01	10/01/10	2.000%	Clark	
Calico Rock	33-03	10/01/97	2.000%	Izard	
Camden	52-01	01/01/08	1.750%	Ouachita	
Carlisle	43-04	10/01/08	1.250%	Lonoke	
Cave Springs	04-11	01/01/85	1.000%	Benton	
Centerton	04-09	10/01/99	2.000%	Benton	
Charleston	24-05	04/01/04	1.500%	Franklin	
Cherry Valley	19-01	04/01/09	1.000%	Cross	
Chidester	52-05	01/01/02	2.000%	Ouachita	
Clarendon	48-01	10/01/11	3.000%	Monroe	INCREASED BY 1%
Clarksville	36-01	10/01/03	1.000%	Johnson	
Clinton	71-03	01/01/97	1.000%	Van Buren	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Conway (city)	23-01	10/01/01	1.750%	Faulkner	
Corning	11-01	10/01/08	1.750%	Clay	
Cotter	03-02	10/01/99	2.000%	Baxter	
Cotton Plant	74-01	11/01/84	1.000%	Woodruff	
Cove	57-02	04/01/09	2.000%	Polk	
Crossett	02-01	07/01/03	2.750%	Ashley	
Danville	75-04	01/01/98	1.500%	Yell	
Dardanelle	75-02	09/01/99	2.000%	Yell	
DeQueen	66-01	07/01/05	1.000%	Sevier	
Decatur	04-05	03/01/83	1.000%	Benton	
Delight	55-03	04/01/11	1.000%	Pike	
Dermott	09-03	04/01/08	2.000%	Chicot	
Des Arc	59-03	09/01/93	1.000%	Prairie	
DeValls Bluff	59-04	04/01/11	2.000%	Prairie	
DeWitt	01-02	10/01/09	3.500%	Arkansas	
Diamond City	05-15	10/01/97	1.000%	Boone	
Diaz	34-07	04/01/09	1.000%	Jackson	
Dierks	31-02	09/01/88	1.000%	Howard	
Dover	58-03	06/01/93	1.000%	Pope	
Dumas	21-03	01/01/07	2.500%	Desha	
Dyer	17-07	04/01/95	1.000%	Crawford	
Earle	18-03	01/01/01	2.000%	Crittenden	
East Camden	52-03	12/01/87	1.000%	Ouachita	
El Dorado	70-02	07/01/07	1.250%	Union	
Elkins	72-02	01/01/09	2.000%	Washington	
*(1) Elm Springs	72-03	04/01/04	1.000%	Washington	
England	43-06	10/01/06	3.000%	Lonoke	
Etowah	47-17	01/01/00	1.000%	Mississippi	
Eudora	09-02	10/01/96	2.000%	Chicot	
Eureka Springs	08-01	04/01/03	2.250%	Carroll	
*(1) Fairfield Bay	71-04	04/01/01	1.500%	Van Buren	
Farmington	72-16	10/01/10	3.000%	Washington	
Fayetteville	72-14	01/01/07	2.000%	Washington	
Flippin	45-02	08/01/93	1.000%	Marion	
Fordyce	20-02	11/01/04	1.500%	Dallas	
Foreman	41-07	07/01/95	1.000%	Little River	
Forrest City	68-02	12/01/82	1.000%	St. Francis	
Fort Smith	65-01	05/01/01	2.000%	Sebastian	
Fouke	46-02	05/01/82	1.000%	Miller	
Fountain Hill	02-02	01/01/95	1.000%	Ashley	
Franklin (city)	33-05	01/01/89	1.000%	Izard	
Garfield	04-14	07/01/01	1.000%	Benton	
Garland (city)	46-01	09/01/81	1.000%	Miller	
Gassville	03-03	10/01/01	2.000%	Baxter	
Gentry	04-06	01/01/10	1.125%	Benton	
Gilbert	64-01	12/01/93	1.000%	Searcy	
Gillett	01-04	04/01/10	3.000%	Arkansas	
Gillham	66-03	01/01/03	1.000%	Sevier	
Gilmore	18-06	01/01/98	1.000%	Crittenden	
Glenwood	55-04	01/01/98	1.500%	Pike	
Gosnell	47-09	07/01/03	1.500%	Mississippi	
Gould	40-02	12/01/88	1.000%	Lincoln	
Grady	40-03	07/01/98	1.000%	Lincoln	
Gravette	04-07	10/01/09	2.000%	Benton	
Green Forest	08-03	04/01/00	1.000%	Carroll	
Greenbrier	23-03	01/01/07	2.000%	Faulkner	
Greenland	72-06	07/01/09	2.000%	Washington	
Greenwood	65-05	01/01/07	1.750%	Sebastian	
Guion	33-07	04/01/92	1.000%	Izard	
Gurdon	10-03	09/01/04	2.250%	Clark	
Guy	23-07	04/01/11	2.000%	Faulkner	
Hackett	65-09	01/01/03	1.000%	Sebastian	
Hamburg	02-03	06/01/92	1.000%	Ashley	
Hardy	67-01	09/01/81	1.000%	Sharp	
Harrisburg	56-03	11/01/92	1.000%	Poinsett	
Harrison	05-12	01/01/11	0.750%	Boone	
Hartford	65-10	10/01/09	1.000%	Sebastian	
Haskell	62-05	04/01/09	1.000%	Saline	
Hatfield	57-04	07/01/93	1.000%	Polk	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Havana	75-07	10/01/04	1.000%	Yell	
Hazen	59-01	10/01/10	3.000%	Prairie	
Heber Springs	12-03	07/01/06	1.000%	Cleburne	
Helena-West Helena	54-07	07/01/07	2.000%	Phillips	
Hermitage	06-02	10/01/95	1.000%	Bradley	
Highfill	04-16	10/01/02	2.000%	Benton	
Highland	67-09	10/01/02	1.500%	Sharp	
Holly Grove	48-03	10/01/10	3.000%	Monroe	
Hope	29-01	02/01/88	1.000%	Hempstead	
*(1) Horseshoe Bend	33-01	01/01/99	2.000%	Izard	
Hot Springs (city)	26-01	06/01/07	1.500%	Garland	
Hoxie	38-05	01/01/92	1.000%	Lawrence	
Hughes	68-01	01/01/82	1.000%	St. Francis	
*(1) Humphrey	01-03	12/01/87	1.000%	Arkansas	
Huntington	65-02	01/01/98	1.500%	Sebastian	
Huntsville	44-01	05/01/89	1.000%	Madison	
Imboden	38-06	04/01/10	1.000%	Lawrence	
Jacksonville	60-04	01/01/04	2.000%	Pulaski	
Jasper	51-01	01/01/04	2.000%	Newton	
Jennette	18-08	07/01/99	1.000%	Crittenden	
Johnson (city)	72-07	10/01/05	2.000%	Washington	
Joiner	47-10	01/01/08	1.250%	Mississippi	
Jonesboro	16-11	01/01/11	1.500%	Craighead	
Keiser	47-02	02/01/91	1.000%	Mississippi	
Keo	43-08	01/01/99	1.000%	Lonoke	
Kibler	17-05	05/01/92	1.000%	Crawford	
Kingsland	13-02	07/01/99	1.000%	Cleveland	
Lake City	16-09	04/01/11	1.000%	Craighead	
Lake Village	09-01	01/01/98	2.000%	Chicot	
Lakeview	03-05	08/01/84	1.000%	Baxter	
Lamar	36-05	10/01/06	1.000%	Johnson	
Lepanto	56-01	04/01/07	1.750%	Poinsett	
Leslie	64-02	01/01/01	1.000%	Searcy	
Lewisville	37-04	10/01/02	1.000%	Lafayette	
Lincoln	72-15	10/01/99	1.000%	Washington	
Little Flock	04-17	01/01/05	1.000%	Benton	
Little Rock	60-05	02/01/94	0.500%	Pulaski	
Lonoke (city)	43-09	07/01/00	2.000%	Lonoke	
Lowell	04-08	01/01/04	2.000%	Benton	
Luxora	47-12	07/01/98	1.000%	Mississippi	
Madison (city)	68-05	12/01/89	1.000%	St. Francis	
Magazine	42-04	01/01/09	2.000%	Logan	
Magnolia	14-03	07/01/07	2.125%	Columbia	
Malvern	30-01	01/01/09	1.000%	Hot Spring	
Mammoth Spring	25-01	06/01/82	1.000%	Fulton	
Manila	47-13	07/01/09	0.750%	Mississippi	
*(1) Mansfield	65-03	01/01/07	2.500%	Sebastian	
Marianna	39-01	07/01/07	2.000%	Lee	
Marion (city)	18-01	09/01/91	2.000%	Crittenden	
Marked Tree	56-04	10/01/07	2.000%	Poinsett	
Marshall	64-03	10/01/99	0.500%	Searcy	
Marvell	54-05	10/01/08	2.000%	Phillips	
Maumelle	60-06	04/01/04	1.000%	Pulaski	
Mayflower	23-02	10/01/08	2.000%	Faulkner	
McCrary	74-04	10/01/03	1.000%	Woodruff	
McGehee	21-01	07/01/07	3.000%	Desha	
Melbourne	33-02	04/01/02	1.000%	Izard	
Mena	57-01	05/01/97	1.000%	Polk	
Menifee	15-02	01/01/09	3.000%	Conway	
Mineral Springs	31-03	08/01/90	1.000%	Howard	
Monticello	22-01	08/01/87	1.000%	Drew	
Moro	39-05	08/01/91	1.000%	Lee	
Morrilton	15-01	04/01/87	1.000%	Conway	
Mount Ida	49-05	12/01/94	1.000%	Montgomery	
Mountain Home	03-01	07/01/81	1.000%	Baxter	
Mountain Pine	26-03	01/01/04	0.000%	Garland	
Mountain View	69-01	09/01/05	2.000%	Stone	
Mountainburg	17-04	01/01/00	2.500%	Crawford	
Mulberry	17-03	01/01/98	2.000%	Crawford	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Murfreesboro	55-05	10/01/99	1.500%	Pike	
Nashville	31-01	01/01/86	1.000%	Howard	
Newport	34-01	04/01/02	1.500%	Jackson	
Norfolk	03-04	07/01/03	1.000%	Baxter	
Norman	49-03	07/01/08	1.000%	Montgomery	
North Little Rock	60-01	10/01/07	1.000%	Pulaski	
Oak Grove	08-13	02/01/95	1.000%	Carroll	
Ola	75-03	04/01/94	1.000%	Yell	
Oppelo	15-03	01/01/93	1.000%	Conway	
Osceola	47-01	07/01/87	1.000%	Mississippi	
Oxford	33-06	04/01/91	1.000%	Izard	
Ozark	24-07	08/01/93	1.000%	Franklin	
Palestine	68-04	03/01/88	1.000%	St. Francis	
Paragould	28-05	10/01/11	1.250%	Greene	INCREASED BY .25%
Paris	42-06	07/01/00	0.500%	Logan	
Patmos	29-08	10/01/93	1.000%	Hempstead	
Patterson	74-05	07/01/06	1.000%	Woodruff	
Pea Ridge	04-10	06/01/84	1.000%	Benton	
Perla	30-02	01/01/84	1.000%	Hot Spring	
Perryville	53-07	01/01/03	1.000%	Perry	
Piggott	11-03	10/01/10	2.000%	Clay	
Pine Bluff	35-01	07/01/11	1.625%	Jefferson	
Pineville	33-04	01/01/89	1.000%	Izard	
Plainview	75-01	06/01/92	1.000%	Yell	
Plumerville	15-04	01/01/03	1.000%	Conway	
Pocahontas	61-04	10/01/07	1.000%	Randolph	
Portia	38-09	10/01/99	1.000%	Lawrence	
Pottsville	58-06	04/01/09	1.500%	Pope	
Prairie Grove	72-09	01/01/06	2.250%	Washington	
Prescott	50-01	07/01/09	1.000%	Nevada	
Pyatt	45-03	07/01/09	0.500%	Marion	
*(1) Quitman	12-05	10/01/07	1.500%	Cleburne	
Ravenden	38-11	01/01/03	1.000%	Lawrence	
Rector	11-02	07/01/04	2.000%	Clay	
Redfield	35-04	04/01/99	1.000%	Jefferson	
Rison	13-01	02/01/88	1.000%	Cleveland	
Rockport	30-03	10/01/86	1.000%	Hot Spring	
Roe	48-04	03/01/93	1.000%	Monroe	
Rogers	04-02	01/01/98	2.000%	Benton	
Rose Bud	73-01	04/01/09	2.000%	White	
Russellville	58-01	01/01/98	1.500%	Pope	
Salem	25-02	09/01/83	1.000%	Fulton	
Searcy (city)	73-15	07/01/06	0.500%	White	
Shannon Hills	62-02	11/01/83	1.000%	Saline	
Sheridan	27-01	01/01/98	2.000%	Grant	
Sherrill	35-07	04/01/03	1.000%	Jefferson	
Sherwood	60-07	04/01/05	1.000%	Pulaski	
Shirley	71-01	09/01/87	1.000%	Van Buren	
Siloam Springs	04-01	07/01/06	2.000%	Benton	
Sparkman	20-01	01/01/85	1.000%	Dallas	
*(1) Springdale	72-10	10/01/03	2.000%	Washington	
Springtown	04-21	07/01/05	1.000%	Benton	
St. Charles	01-06	07/01/03	2.000%	Arkansas	
Stamps	37-02	01/01/98	1.000%	Lafayette	
Star City	40-01	06/01/99	2.000%	Lincoln	
Stephens	52-02	11/01/86	1.000%	Ouachita	
Stuttgart	01-01	06/01/86	2.000%	Arkansas	
Sulphur Springs	04-12	01/01/85	1.000%	Benton	
Summit	45-04	09/01/93	1.000%	Marion	
Sunset	18-10	04/01/07	3.000%	Crittenden	
Swifton	34-09	04/01/01	1.000%	Jackson	
Taylor	14-04	07/01/05	2.000%	Columbia	
*(2) Texarkana	46-13	01/01/08	2.500%	Miller	
Thornton	07-03	01/01/96	1.000%	Calhoun	
Tontitown	72-11	10/01/05	2.000%	Washington	
Trumann	56-05	01/01/90	1.000%	Poinsett	
Tuckerman	34-02	10/01/06	1.250%	Jackson	
Turrell	18-11	04/01/99	2.000%	Crittenden	
Twin Groves	23-11	04/01/01	1.000%	Faulkner	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Tyrone	56-06	10/01/07	1.000%	Poinsett	
Van Buren (city)	17-02	04/01/08	1.000%	Crawford	
Vandervoort	57-05	01/01/07	1.000%	Polk	
Vilonia	23-04	04/01/09	2.500%	Faulkner	
Viola	25-03	02/01/89	1.000%	Fulton	
Wabbaseka	35-02	01/01/85	1.000%	Jefferson	
Waldenburg	56-09	09/01/06	2.000%	Poinsett	
Waldron	63-01	09/01/02	1.000%	Scott	
Walnut Ridge	38-01	04/01/89	1.000%	Lawrence	
Ward	43-10	01/01/96	1.000%	Lonoke	
Warren	06-03	09/01/94	1.000%	Bradley	
Washington (city)	29-10	09/01/93	1.000%	Hempstead	
Weiner	56-08	04/01/01	1.000%	Poinsett	
West Fork	72-12	10/01/97	2.000%	Washington	
West Memphis	18-02	01/01/02	1.500%	Crittenden	
Wheatley	68-03	12/01/91	1.000%	St. Francis	
White Hall	35-03	03/01/85	1.000%	Jefferson	
Wickes	57-07	02/01/95	1.000%	Polk	
Wiederkehr Village	24-03	01/01/89	1.000%	Franklin	
Wilton	41-04	01/01/91	1.000%	Little River	
Wynne	19-04	10/01/11	1.000%	Cross	ENACTED
Yellville	45-05	01/01/90	1.000%	Marion	

- COUNTY LIST -

Arkansas County	01-00	01/01/98	1.000%
Ashley County	02-00	07/01/10	1.500%
Baxter County	03-00	07/01/90	1.000%
Benton County	04-00	08/01/98	1.000%
Boone County	05-00	01/01/07	1.250%
Bradley County	06-00	07/01/09	2.000%
Calhoun County	07-00	07/01/02	1.500%
Carroll County	08-00	10/01/00	0.500%
Chicot County	09-00	01/01/09	3.000%
Clark County	10-00	10/01/07	1.500%
Clay County	11-00	01/01/98	0.500%
Cleburne County	12-00	10/01/07	1.625%
Cleveland County	13-00	04/01/05	1.250%
Columbia County	14-00	01/01/99	1.500%
Conway County	15-00	10/01/00	1.750%
Craighead County	16-00	01/01/08	1.000%
Crawford County	17-00	10/01/99	1.000%
Crittenden County	18-00	05/01/98	1.750%
Cross County	19-00	07/01/02	2.000%
Dallas County	20-00	10/01/08	2.000%
Desha County	21-00	02/01/05	1.500%
Drew County	22-00	04/01/11	2.500%
Faulkner County	23-00	04/01/00	0.500%
Franklin County	24-00	04/01/01	1.500%
Fulton County	25-00	07/01/04	2.000%
Garland County	26-00	01/01/98	0.500%
Grant County	27-00	01/01/09	1.250%
Greene County	28-00	10/01/10	1.000%
Hempstead County	29-00	10/01/08	2.750%
Hot Spring County	30-00	01/01/09	1.500%
Howard County	31-00	05/01/07	2.750%
Independence County	32-00	04/01/09	1.500%
Izard County	33-00	10/01/07	0.500%
Jackson County	34-00	01/01/03	1.500%
Jefferson County	35-00	07/01/11	1.625%
Johnson County	36-00	10/01/87	1.000%
Lafayette County	37-00	04/01/07	2.250%
Lawrence County	38-00	04/01/96	1.500%
Lee County	39-00	09/01/81	1.000%
Lincoln County	40-00	09/01/85	1.000%
Little River County	41-00	07/01/07	2.250%
Logan County	42-00	01/01/83	1.000%
Lonoke County	43-00	10/01/09	1.000%

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Madison County	44-00	10/01/03	2.000%		
Marion County	45-00	05/01/83	1.000%		
Miller County	46-00	10/01/00	1.500%		
Mississippi County	47-00	01/01/11	2.000%		
Monroe County	48-00	09/01/89	0.000%		NO COUNTY TAX
Montgomery County	49-00	04/01/07	1.000%		
Nevada County	50-00	01/01/87	1.000%		
Newton County	51-00	10/01/09	1.500%		
Ouachita County	52-00	07/01/08	2.000%		
Perry County	53-00	01/01/08	2.500%		
Phillips County	54-00	07/01/00	2.000%		
Pike County	55-00	04/01/07	2.375%		
Poinsett County	56-00	09/01/00	1.250%		
Polk County	57-00	07/01/07	2.000%		
Pope County	58-00	10/01/94	1.000%		
Prairie County	59-00	01/01/85	1.000%		
Pulaski County	60-00	04/01/82	1.000%		
Randolph County	61-00	01/01/99	1.250%		
Saline County	62-00	08/01/07	0.000%		NO COUNTY TAX
Scott County	63-00	10/01/09	2.625%		
Searcy County	64-00	09/01/85	1.000%		
Sebastian County	65-00	01/01/02	1.250%		
Sevier County	66-00	01/01/06	2.375%		
Sharp County	67-00	01/01/06	1.000%		
St. Francis County	68-00	01/01/98	2.000%		
Stone County	69-00	05/01/87	1.000%		
Union County	70-00	01/01/06	2.000%		
Van Buren County	71-00	01/01/01	2.000%		
Washington County	72-00	12/01/04	1.250%		
White County	73-00	01/01/04	1.500%		
Woodruff County	74-00	10/01/88	1.000%		
Yell County	75-00	01/01/06	1.000%		

*(1) Following cities **WITH** a Sales and Use Tax ACROSS county lines:

The City of ALEXANDER - Pulaski Co. and Saline Co.

The City of ALPENA - Boone Co. and Carroll Co.

The City of ASH FLAT - Sharp Co. and Fulton Co.

The City of ELM SPRINGS - Washington Co. and Benton Co.

The City of FAIRFIELD BAY - Van Buren Co. and Cleburne Co.

The City of HORSESHOE BEND - Izard Co., Fulton Co. and Sharp Co.

The City of HUMPHREY - Arkansas Co. and Jefferson Co.

The City of MANSFIELD - Sebastian Co. and Scott Co.

The City of QUITMAN - Cleburne Co.; Faulkner Co. and Van Buren Co.

The City of SPRINGDALE - Washington Co. and Benton Co.

*(2) Beginning **JANUARY 1, 2008** the Texarkana reporting code (46-09 AND 46-12) has been changed to (46-13) and the rate adjusted to **2.50%**

ADDITIONAL INFORMATION

See the instructions for the excise tax reporting forms for special taxes such as:

Special taxes include Tourism tax, Beer Excise tax, Short Term Rental tax (non vehicle), Aviation Sales tax, Aviation Use tax, Liquor Excise tax, Residential Moving tax, Wholesale Vending tax, Short Term Rental Vehicle tax, Long Term Rental Vehicle tax, 10% Mixed Drink tax, and 4% Additional Mixed Drink tax.

SALES TAX PHONE NUMBERS:

501-682-7104 General Information

501-682-1895 Apply for a Permit

501-682-7924 Accounts Receivable Unit

501-682-7904 FAX - Sales & Use Tax

501-682-7105 Electronic Fund Transfers/Prepayments

SEE OUR INTERNET PAGE:

<http://www.dfa.arkansas.gov>



**STATE OF ARKANSAS
DEPARTMENT OF FINANCE
AND ADMINISTRATION**

**REVENUE DIVISION
SALES AND USE TAX SECTION**
P.O. BOX 1272
LITTLE ROCK, AR 72203-1272
PHONE: (501) 682-7104
FAX: (501) 682-7904
<http://www.dfa.arkansas.gov>

2011

OCTOBER

2011

LIST OF CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
- CITY LIST -					
* (1) Alexander	60-02	10/01/05	2.000%	Pulaski	
Alma	17-01	01/01/99	2.000%	Crawford	
Almyra	01-05	01/01/05	1.000%	Arkansas	
* (1) Alpena	05-02	01/01/06	1.000%	Boone	
Altheimer	35-05	08/01/88	1.000%	Jefferson	
Altus	24-04	01/01/89	1.000%	Franklin	
Amity	10-04	10/01/96	1.500%	Clark	
Anthonyville	18-12	10/01/10	2.000%	Crittenden	
Arkadelphia	10-02	11/01/05	1.000%	Clark	
* (1) Ash Flat	67-02	10/01/02	1.375%	Sharp	
Ashdown	41-01	01/01/98	2.000%	Little River	
Atkins	58-02	10/01/07	2.000%	Pope	
Augusta	74-02	10/01/95	1.000%	Woodruff	
Austin	43-02	10/01/08	1.000%	Lonoke	
Avoca	04-13	05/01/88	1.000%	Benton	
Bald Knob	73-17	01/01/10	1.500%	White	
Barling	65-04	01/01/04	1.000%	Sebastian	
Batesville	32-01	07/01/09	1.125%	Independence	
Bauxite	62-04	10/01/10	1.500%	Saline	
Bay	16-01	10/01/11	1.000%	Craighead	ENACTED
Bearden	52-04	03/01/90	1.000%	Ouachita	
Beebe	73-02	09/01/86	1.000%	White	
Beedeville	34-05	01/01/07	0.500%	Jackson	
Bella Vista	04-23	04/01/10	1.000%	Benton	
Belleville	75-06	10/01/04	1.000%	Yell	
Benton (city)	62-03	01/01/99	1.500%	Saline	
Bentonville	04-03	10/01/03	2.000%	Benton	
Berryville	08-02	10/01/11	2.000%	Carroll	INCREASED BY .50%
Bethel Heights	04-04	10/01/07	2.500%	Benton	
Black Rock	38-03	10/01/92	1.000%	Lawrence	
Blevins	29-02	01/01/09	1.500%	Hempstead	
Blue Mountain	42-01	10/01/92	1.000%	Logan	
Blytheville	47-05	07/01/09	1.250%	Mississippi	
Bonanza	65-06	01/01/02	1.000%	Sebastian	
Booneville	42-10	10/01/10	2.000%	Logan	
Bono	16-03	10/01/11	1.000%	Craighead	ENACTED
Bradley (city)	37-01	01/01/11	1.000%	Lafayette	
Branch	24-02	01/01/89	1.000%	Franklin	
Briarcliff	03-09	07/01/08	1.000%	Baxter	
Brinkley	48-02	08/01/89	2.000%	Monroe	
Brookland	16-04	10/01/11	1.000%	Craighead	ENACTED

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Bryant	62-01	10/01/06	3.000%	Saline	
Bull Shoals	45-01	04/01/83	1.000%	Marion	
Cabot	43-11	05/01/99	2.000%	Lonoke	
Caddo Valley	10-01	10/01/10	2.000%	Clark	
Calico Rock	33-03	10/01/97	2.000%	Izard	
Camden	52-01	01/01/08	1.750%	Ouachita	
Carlisle	43-04	10/01/08	1.250%	Lonoke	
Cave Springs	04-11	01/01/85	1.000%	Benton	
Centerton	04-09	10/01/99	2.000%	Benton	
Charleston	24-05	04/01/04	1.500%	Franklin	
Cherry Valley	19-01	04/01/09	1.000%	Cross	
Chidester	52-05	01/01/02	2.000%	Ouachita	
Clarendon	48-01	10/01/11	3.000%	Monroe	INCREASED BY 1%
Clarksville	36-01	10/01/03	1.000%	Johnson	
Clinton	71-03	01/01/97	1.000%	Van Buren	
Conway (city)	23-01	10/01/01	1.750%	Faulkner	
Corning	11-01	10/01/08	1.750%	Clay	
Cotter	03-02	10/01/99	2.000%	Baxter	
Cotton Plant	74-01	11/01/84	1.000%	Woodruff	
Cove	57-02	04/01/09	2.000%	Polk	
Crossett	02-01	07/01/03	2.750%	Ashley	
Danville	75-04	01/01/98	1.500%	Yell	
Dardanelle	75-02	09/01/99	2.000%	Yell	
De Queen	66-01	07/01/05	1.000%	Sevier	
Decatur	04-05	03/01/83	1.000%	Benton	
Delight	55-03	04/01/11	1.000%	Pike	
Dermott	09-03	04/01/08	2.000%	Chicot	
Des Arc	59-03	09/01/93	1.000%	Prairie	
DeValls Bluff	59-04	04/01/11	2.000%	Prairie	
DeWitt	01-02	10/01/09	3.500%	Arkansas	
Diamond City	05-15	10/01/97	1.000%	Boone	
DIAZ	34-07	04/01/09	1.000%	Jackson	
Dierks	31-02	09/01/88	1.000%	Howard	
Dover	58-03	06/01/93	1.000%	Pope	
Dumas	21-03	01/01/07	2.500%	Desha	
Dyer	17-07	04/01/95	1.000%	Crawford	
Earle	18-03	01/01/01	2.000%	Crittenden	
East Camden	52-03	12/01/87	1.000%	Ouachita	
El Dorado	70-02	07/01/07	1.250%	Union	
Elkins	72-02	01/01/09	2.000%	Washington	
* ⁽¹⁾ Elm Springs	72-03	04/01/04	1.000%	Washington	
England	43-06	10/01/06	3.000%	Lonoke	
Etowah	47-17	01/01/00	1.000%	Mississippi	
Eudora	09-02	10/01/96	2.000%	Chicot	
Eureka Springs	08-01	04/01/03	2.250%	Carroll	
* ⁽¹⁾ Fairfield Bay	71-04	04/01/01	1.500%	Van Buren	
Farmington	72-16	10/01/10	3.000%	Washington	
Fayetteville	72-14	01/01/07	2.000%	Washington	
Flippin	45-02	08/01/93	1.000%	Marion	
Fordyce	20-02	11/01/04	1.500%	Dallas	
Foreman	41-07	07/01/95	1.000%	Little River	
Forrest City	68-02	12/01/82	1.000%	St. Francis	
Fort Smith	65-01	05/01/01	2.000%	Sebastian	
Fouke	46-02	05/01/82	1.000%	Miller	
Fountain Hill	02-02	01/01/95	1.000%	Ashley	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Franklin (city)	33-05	01/01/89	1.000%	Izard	
Garfield	04-14	07/01/01	1.000%	Benton	
Garland (city)	46-01	09/01/81	1.000%	Miller	
Gassville	03-03	10/01/01	2.000%	Baxter	
Gentry	04-06	01/01/10	1.125%	Benton	
Gilbert	64-01	12/01/93	1.000%	Searcy	
Gillett	01-04	04/01/10	3.000%	Arkansas	
Gillham	66-03	01/01/03	1.000%	Sevier	
Gilmore	18-06	01/01/98	1.000%	Crittenden	
Glenwood	55-04	01/01/98	1.500%	Pike	
Gosnell	47-09	07/01/03	1.500%	Mississippi	
Gould	40-02	12/01/88	1.000%	Lincoln	
Grady	40-03	07/01/98	1.000%	Lincoln	
Gravette	04-07	10/01/09	2.000%	Benton	
Green Forest	08-03	04/01/00	1.000%	Carroll	
Greenbrier	23-03	01/01/07	2.000%	Faulkner	
Greenland	72-06	07/01/09	2.000%	Washington	
Greenwood	65-05	01/01/07	1.750%	Sebastian	
Guion	33-07	04/01/92	1.000%	Izard	
Gurdon	10-03	09/01/04	2.250%	Clark	
Guy	23-07	04/01/11	2.000%	Faulkner	
Hackett	65-09	01/01/03	1.000%	Sebastian	
Hamburg	02-03	06/01/92	1.000%	Ashley	
Hardy	67-01	09/01/81	1.000%	Sharp	
Harrisburg	56-03	11/01/92	1.000%	Poinsett	
Harrison	05-12	01/01/11	0.750%	Boone	
Hartford	65-10	10/01/09	1.000%	Sebastian	
Haskell	62-05	04/01/09	1.000%	Saline	
Hatfield	57-04	07/01/93	1.000%	Polk	
Havana	75-07	10/01/04	1.000%	Yell	
Hazen	59-01	10/01/10	3.000%	Prairie	
Heber Springs	12-03	07/01/06	1.000%	Cleburne	
Helena-West Helena	54-07	07/01/07	2.000%	Phillips	
Hermitage	06-02	10/01/95	1.000%	Bradley	
Highfill	04-16	10/01/02	2.000%	Benton	
Highland	67-09	10/01/02	1.500%	Sharp	
Holly Grove	48-03	10/01/10	3.000%	Monroe	
Hope	29-01	02/01/88	1.000%	Hempstead	
* ⁽¹⁾ Horseshoe Bend	33-01	01/01/99	2.000%	Izard	
Hot Springs (city)	26-01	06/01/07	1.500%	Garland	
Hoxie	38-05	01/01/92	1.000%	Lawrence	
Hughes	68-01	01/01/82	1.000%	St. Francis	
* ⁽¹⁾ Humphrey	01-03	12/01/87	1.000%	Arkansas	
Huntington	65-02	01/01/98	1.500%	Sebastian	
Huntsville	44-01	05/01/89	1.000%	Madison	
Imboden	38-06	04/01/10	1.000%	Lawrence	
Jacksonville	60-04	01/01/04	2.000%	Pulaski	
Jasper	51-01	01/01/04	2.000%	Newton	
Jennette	18-08	07/01/99	1.000%	Crittenden	
Johnson (city)	72-07	10/01/05	2.000%	Washington	
Joiner	47-10	01/01/08	1.250%	Mississippi	
Jonesboro	16-11	01/01/11	1.500%	Craighead	
Keiser	47-02	02/01/91	1.000%	Mississippi	
Keo	43-08	01/01/99	1.000%	Lonoke	
Kibler	17-05	05/01/92	1.000%	Crawford	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Kingsland	13-02	07/01/99	1.000%	Cleveland	
Lake City	16-09	04/01/11	1.000%	Craighead	
Lake Village	09-01	01/01/98	2.000%	Chicot	
Lakeview	03-05	08/01/84	1.000%	Baxter	
Lamar	36-05	10/01/06	1.000%	Johnson	
Lepanto	56-01	04/01/07	1.750%	Poinsett	
Leslie	64-02	01/01/01	1.000%	Searcy	
Lewisville	37-04	10/01/02	1.000%	Lafayette	
Lincoln	72-15	10/01/99	1.000%	Washington	
Little Flock	04-17	01/01/05	1.000%	Benton	
Little Rock	60-05	02/01/94	0.500%	Pulaski	
Lonoke (city)	43-09	07/01/00	2.000%	Lonoke	
Lowell	04-08	01/01/04	2.000%	Benton	
Luxora	47-12	07/01/98	1.000%	Mississippi	
Madison (city)	68-05	12/01/89	1.000%	St. Francis	
Magazine	42-04	01/01/09	2.000%	Logan	
Magnolia	14-03	07/01/07	2.125%	Columbia	
Malvern	30-01	01/01/09	1.000%	Hot Spring	
Mammoth Spring	25-01	06/01/82	1.000%	Fulton	
Manila	47-13	07/01/09	0.750%	Mississippi	
*(1) Mansfield	65-03	01/01/07	2.500%	Sebastian	
Marianna	39-01	07/01/07	2.000%	Lee	
Marion (city)	18-01	09/01/91	2.000%	Crittenden	
Marked Tree	56-04	10/01/07	2.000%	Poinsett	
Marshall	64-03	10/01/99	0.500%	Searcy	
Marvell	54-05	10/01/08	2.000%	Phillips	
Maumelle	60-06	04/01/04	1.000%	Pulaski	
Mayflower	23-02	10/01/08	2.000%	Faulkner	
McCrary	74-04	10/01/03	1.000%	Woodruff	
McGehee	21-01	07/01/07	3.000%	Desha	
Melbourne	33-02	04/01/02	1.000%	Izard	
Mena	57-01	05/01/97	1.000%	Polk	
Menifee	15-02	01/01/09	3.000%	Conway	
Mineral Springs	31-03	08/01/90	1.000%	Howard	
Monticello	22-01	08/01/87	1.000%	Drew	
Moro	39-05	08/01/91	1.000%	Lee	
Morrilton	15-01	04/01/87	1.000%	Conway	
Mount Ida	49-05	12/01/94	1.000%	Montgomery	
Mountain Home	03-01	07/01/81	1.000%	Baxter	
Mountain Pine	26-03	01/01/04	0.000%	Garland	
Mountain View	69-01	09/01/05	2.000%	Stone	
Mountainburg	17-04	01/01/00	2.500%	Crawford	
Mulberry	17-03	01/01/98	2.000%	Crawford	
Murfreesboro	55-05	10/01/99	1.500%	Pike	
Nashville	31-01	01/01/86	1.000%	Howard	
Newport	34-01	04/01/02	1.500%	Jackson	
Norfork	03-04	07/01/03	1.000%	Baxter	
Norman	49-03	07/01/08	1.000%	Montgomery	
North Little Rock	60-01	10/01/07	1.000%	Pulaski	
Oak Grove	08-13	02/01/95	1.000%	Carroll	
Ola	75-03	04/01/94	1.000%	Yell	
Oppelo	15-03	01/01/93	1.000%	Conway	
Osceola	47-01	07/01/87	1.000%	Mississippi	
Oxford	33-06	04/01/91	1.000%	Izard	
Ozark	24-07	08/01/93	1.000%	Franklin	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Palestine	68-04	03/01/88	1.000%	St. Francis	
Paragould	28-05	10/01/11	1.250%	Greene	INCREASED BY .25%
Paris	42-06	07/01/00	0.500%	Logan	
Patmos	29-08	10/01/93	1.000%	Hempstead	
Patterson	74-05	07/01/06	1.000%	Woodruff	
Pea Ridge	04-10	06/01/84	1.000%	Benton	
Perla	30-02	01/01/84	1.000%	Hot Spring	
Perryville	53-07	01/01/03	1.000%	Perry	
Piggott	11-03	10/01/10	2.000%	Clay	
Pine Bluff	35-01	07/01/11	1.625%	Jefferson	
Pineville	33-04	01/01/89	1.000%	Izard	
Plainview	75-01	06/01/92	1.000%	Yell	
Plumerville	15-04	01/01/03	1.000%	Conway	
Pocahontas	61-04	10/01/07	1.000%	Randolph	
Portia	38-09	10/01/99	1.000%	Lawrence	
Pottsville	58-06	04/01/09	1.500%	Pope	
Prairie Grove	72-09	01/01/06	2.250%	Washington	
Prescott	50-01	07/01/09	1.000%	Nevada	
Pyatt	45-03	07/01/09	0.500%	Marion	
*(1) Quitman	12-05	10/01/07	1.500%	Cleburne	
Ravenden	38-11	01/01/03	1.000%	Lawrence	
Rector	11-02	07/01/04	2.000%	Clay	
Redfield	35-04	04/01/99	1.000%	Jefferson	
Rison	13-01	02/01/88	1.000%	Cleveland	
Rockport	30-03	10/01/86	1.000%	Hot Spring	
Roe	48-04	03/01/93	1.000%	Monroe	
Rogers	04-02	01/01/98	2.000%	Benton	
Rose Bud	73-01	04/01/09	2.000%	White	
Russellville	58-01	01/01/98	1.500%	Pope	
Salem	25-02	09/01/83	1.000%	Fulton	
Searcy (city)	73-15	07/01/06	0.500%	White	
Shannon Hills	62-02	11/01/83	1.000%	Saline	
Sheridan	27-01	01/01/98	2.000%	Grant	
Sherrill	35-07	04/01/03	1.000%	Jefferson	
Sherwood	60-07	04/01/05	1.000%	Pulaski	
Shirley	71-01	09/01/87	1.000%	Van Buren	
Siloam Springs	04-01	07/01/06	2.000%	Benton	
Sparkman	20-01	01/01/85	1.000%	Dallas	
*(1) Springdale	72-10	10/01/03	2.000%	Washington	
Springtown	04-21	07/01/05	1.000%	Benton	
St. Charles	01-06	07/01/03	2.000%	Arkansas	
Stamps	37-02	01/01/98	1.000%	Lafayette	
Star City	40-01	06/01/99	2.000%	Lincoln	
Stephens	52-02	11/01/86	1.000%	Ouachita	
Stuttgart	01-01	06/01/86	2.000%	Arkansas	
Sulphur Springs	04-12	01/01/85	1.000%	Benton	
Summit	45-04	09/01/93	1.000%	Marion	
Sunset	18-10	04/01/07	3.000%	Crittenden	
Swifton	34-09	04/01/01	1.000%	Jackson	
Taylor	14-04	07/01/05	2.000%	Columbia	
*(2) Texarkana	46-13	01/01/08	2.500%	Miller	
Thornton	07-03	01/01/96	1.000%	Calhoun	
Tontitown	72-11	10/01/05	2.000%	Washington	
Trumann	56-05	01/01/90	1.000%	Poinsett	
Tuckerman	34-02	10/01/06	1.250%	Jackson	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Turrell	18-11	04/01/99	2.000%	Crittenden	
Twin Groves	23-11	04/01/01	1.000%	Faulkner	
Tyronza	56-06	10/01/07	1.000%	Poinsett	
Van Buren (city)	17-02	04/01/08	1.000%	Crawford	
Vandervoort	57-05	01/01/07	1.000%	Polk	
Vilonia	23-04	04/01/09	2.500%	Faulkner	
Viola	25-03	02/01/89	1.000%	Fulton	
Wabbaseka	35-02	01/01/85	1.000%	Jefferson	
Waldenburg	56-09	09/01/06	2.000%	Poinsett	
Waldron	63-01	09/01/02	1.000%	Scott	
Walnut Ridge	38-01	04/01/89	1.000%	Lawrence	
Ward	43-10	01/01/96	1.000%	Lonoke	
Warren	06-03	09/01/94	1.000%	Bradley	
Washington (city)	29-10	09/01/93	1.000%	Hempstead	
Weiner	56-08	04/01/01	1.000%	Poinsett	
West Fork	72-12	10/01/97	2.000%	Washington	
West Memphis	18-02	01/01/02	1.500%	Crittenden	
Wheatley	68-03	12/01/91	1.000%	St. Francis	
White Hall	35-03	03/01/85	1.000%	Jefferson	
Wickes	57-07	02/01/95	1.000%	Polk	
Wiederkehr Village	24-03	01/01/89	1.000%	Franklin	
Wilton	41-04	01/01/91	1.000%	Little River	
Wynne	19-04	10/01/11	1.000%	Cross	ENACTED
Yellville	45-05	01/01/90	1.000%	Marion	

- COUNTY LIST -

Arkansas County	01-00	01/01/98	1.000%
Ashley County	02-00	07/01/10	1.500%
Baxter County	03-00	07/01/90	1.000%
Benton County	04-00	08/01/98	1.000%
Boone County	05-00	01/01/07	1.250%
Bradley County	06-00	07/01/09	2.000%
Calhoun County	07-00	07/01/02	1.500%
Carroll County	08-00	10/01/00	0.500%
Chicot County	09-00	01/01/09	3.000%
Clark County	10-00	10/01/07	1.500%
Clay County	11-00	01/01/98	0.500%
Cleburne County	12-00	10/01/07	1.625%
Cleveland County	13-00	04/01/05	1.250%
Columbia County	14-00	01/01/99	1.500%
Conway County	15-00	10/01/00	1.750%
Craighead County	16-00	01/01/08	1.000%
Crawford County	17-00	10/01/99	1.000%
Crittenden County	18-00	05/01/98	1.750%
Cross County	19-00	07/01/02	2.000%
Dallas County	20-00	10/01/08	2.000%
Desha County	21-00	02/01/05	1.500%
Drew County	22-00	04/01/11	2.500%
Faulkner County	23-00	04/01/00	0.500%
Franklin County	24-00	04/01/01	1.500%
Fulton County	25-00	07/01/04	2.000%
Garland County	26-00	01/01/98	0.500%
Grant County	27-00	01/01/09	1.250%
Greene County	28-00	10/01/10	1.000%

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Hempstead County	29-00	10/01/08	2.750%		
Hot Spring County	30-00	01/01/09	1.500%		
Howard County	31-00	05/01/07	2.750%		
Independence County	32-00	04/01/09	1.500%		
Izard County	33-00	10/01/07	0.500%		
Jackson County	34-00	01/01/03	1.500%		
Jefferson County	35-00	07/01/11	1.625%		
Johnson County	36-00	10/01/87	1.000%		
Lafayette County	37-00	04/01/07	2.250%		
Lawrence County	38-00	04/01/96	1.500%		
Lee County	39-00	09/01/81	1.000%		
Lincoln County	40-00	09/01/85	1.000%		
Little River County	41-00	07/01/07	2.250%		
Logan County	42-00	01/01/83	1.000%		
Lonoke County	43-00	10/01/09	1.000%		
Madison County	44-00	10/01/03	2.000%		
Marion County	45-00	05/01/83	1.000%		
Miller County	46-00	10/01/00	1.500%		
Mississippi County	47-00	01/01/11	2.000%		
Monroe County	48-00	09/01/89	0.000%		NO COUNTY TAX
Montgomery County	49-00	04/01/07	1.000%		
Nevada County	50-00	01/01/87	1.000%		
Newton County	51-00	10/01/09	1.500%		
Ouachita County	52-00	07/01/08	2.000%		
Perry County	53-00	01/01/08	2.500%		
Phillips County	54-00	07/01/00	2.000%		
Pike County	55-00	04/01/07	2.375%		
Poinsett County	56-00	09/01/00	1.250%		
Polk County	57-00	07/01/07	2.000%		
Pope County	58-00	10/01/94	1.000%		
Prairie County	59-00	01/01/85	1.000%		
Pulaski County	60-00	04/01/82	1.000%		
Randolph County	61-00	01/01/99	1.250%		
Saline County	62-00	08/01/07	0.000%		NO COUNTY TAX
Scott County	63-00	10/01/09	2.625%		
Searcy County	64-00	09/01/85	1.000%		
Sebastian County	65-00	01/01/02	1.250%		
Sevier County	66-00	01/01/06	2.375%		
Sharp County	67-00	01/01/06	1.000%		
St. Francis County	68-00	01/01/98	2.000%		
Stone County	69-00	05/01/87	1.000%		
Union County	70-00	01/01/06	2.000%		
Van Buren County	71-00	01/01/01	2.000%		
Washington County	72-00	12/01/04	1.250%		
White County	73-00	01/01/04	1.500%		
Woodruff County	74-00	10/01/88	1.000%		
Yell County	75-00	01/01/06	1.000%		

*(1) Following cities WITH a Sales and Use Tax ACROSS county lines:

The City of ALEXANDER - Pulaski Co. and Saline Co.

The City of ALPENA - Boone Co. and Carroll Co.

The City of ASH FLAT - Sharp Co. and Fulton Co.

The City of ELM SPRINGS - Washington Co. and Benton Co.

The City of FAIRFIELD BAY - Van Buren Co. and Cleburne Co.

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
The City of HORSESHOE BEND - IZARD Co., FULTON Co. and SHARP Co.					
The City of HUMPHREY - ARKANSAS Co. and JEFFERSON Co.					
The City of MANSFIELD - SEBASTIAN Co. and SCOTT Co.					
The City of QUITMAN - CLEBURNE Co., FAULKNER Co. and VAN BUREN Co.					
The City of SPRINGDALE - WASHINGTON Co. and BENTON Co.					

*(2) Beginning JANUARY 1, 2008 the Texarkana reporting code (46-09 AND 46-12) has been changed to (46-13) and the rate adjusted to 2.50%

ADDITIONAL INFORMATION

See the instructions for the excise tax reporting forms for special taxes such as:

Special taxes include Tourism tax, Beer Excise tax, Short Term Rental tax (non vehicle), Aviation Sales tax, Aviation Use tax, Liquor Excise tax, Residential Moving tax, Wholesale Vending tax, Short Term Rental Vehicle tax, Long Term Rental Vehicle tax, 10% Mixed Drink tax, and 4% Additional Mixed Drink tax.

SALES TAX PHONE NUMBERS:

501-682-7104 General Information

501-682-7904 FAX - Sales & Use Tax

501-682-1895 Apply for a Permit

501-682-7105 Electronic Fund Transfers/Prepayments

501-682-7924 Accounts Receivable Unit

SEE OUR INTERNET PAGE:

<http://www.dfa.arkansas.gov>



STATE OF ARKANSAS
DEPARTMENT OF FINANCE
AND ADMINISTRATION

REVENUE DIVISION
SALES AND USE TAX SECTION
P.O. BOX 1272
LITTLE ROCK, AR 72203-1272
PHONE: (501) 682-7104 FAX: (501) 682-7904
<http://www.arkansas.gov/dfa>

SEPTEMBER 2011

LIST OF CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
- CITY LIST -					
* (1) Alexander	60-02	10/01/05	2.000%	Pulaski	
Alma	17-01	01/01/99	2.000%	Crawford	
Almyra	01-05	01/01/05	1.000%	Arkansas	
* (1) Alpena	05-02	01/01/06	1.000%	Boone	
Alzheimer	35-05	08/01/88	1.000%	Jefferson	
Altus	24-04	01/01/89	1.000%	Franklin	
Amity	10-04	10/01/96	1.500%	Clark	
Anthonyville	18-12	10/01/10	2.000%	Crittenden	
Arkadelphia	10-02	11/01/05	1.000%	Clark	
* (1) Ash Flat	67-02	10/01/02	1.375%	Sharp	
Ashdown	41-01	01/01/98	2.000%	Little River	
Atkins	58-02	10/01/07	2.000%	Pope	
Augusta	74-02	10/01/95	1.000%	Woodruff	
Austin	43-02	10/01/08	1.000%	Lonoke	
Avoca	04-13	05/01/88	1.000%	Benton	
Bald Knob	73-17	01/01/10	1.500%	White	
Barling	65-04	01/01/04	1.000%	Sebastian	
Batesville	32-01	07/01/09	1.125%	Independence	
Bauxite	62-04	10/01/10	1.500%	Saline	
Bearden	52-04	03/01/90	1.000%	Ouachita	
Beebe	73-02	09/01/86	1.000%	White	
Beedeville	34-05	01/01/07	0.500%	Jackson	
Bella Vista	04-23	04/01/10	1.000%	Benton	
Belleville	75-06	10/01/04	1.000%	Yell	
Benton (city)	62-03	01/01/99	1.500%	Saline	
Bentonville	04-03	10/01/03	2.000%	Benton	
Berryville	08-02	01/01/02	1.500%	Carroll	
Bethel Heights	04-04	10/01/07	2.500%	Benton	
Black Rock	38-03	10/01/92	1.000%	Lawrence	
Blevins	29-02	01/01/09	1.500%	Hempstead	
Blue Mountain	42-01	10/01/92	1.000%	Logan	
Blytheville	47-05	07/01/09	1.250%	Mississippi	
Bonanza	65-06	01/01/02	1.000%	Sebastian	
Booneville	42-10	10/01/10	2.000%	Logan	
Bradley (city)	37-01	01/01/11	1.000%	Lafayette	
Branch	24-02	01/01/89	1.000%	Franklin	
Briarcliff	03-09	07/01/08	1.000%	Baxter	
Brinkley	48-02	08/01/89	2.000%	Monroe	
Bryant	62-01	10/01/06	3.000%	Saline	
Bull Shoals	45-01	04/01/83	1.000%	Marion	
Cabot	43-11	05/01/99	2.000%	Lonoke	
Caddo Valley	10-01	10/01/10	2.000%	Clark	
Calico Rock	33-03	10/01/97	2.000%	Izard	
Camden	52-01	01/01/08	1.750%	Ouachita	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Carlisle	43-04	10/01/08	1.250%	Lonoke	
Cave Springs	04-11	01/01/85	1.000%	Benton	
Centerton	04-09	10/01/99	2.000%	Benton	
Charleston	24-05	04/01/04	1.500%	Franklin	
Cherry Valley	19-01	04/01/09	1.000%	Cross	
Chidester	52-05	01/01/02	2.000%	Ouachita	
Clarendon	48-01	04/01/09	2.000%	Monroe	
Clarksville	36-01	10/01/03	1.000%	Johnson	
Clinton	71-03	01/01/97	1.000%	Van Buren	
Conway (city)	23-01	10/01/01	1.750%	Faulkner	
Corning	11-01	10/01/08	1.750%	Clay	
Cotter	03-02	10/01/99	2.000%	Baxter	
Cotton Plant	74-01	11/01/84	1.000%	Woodruff	
Cove	57-02	04/01/09	2.000%	Polk	
Crossett	02-01	07/01/03	2.750%	Ashley	
Danville	75-04	01/01/98	1.500%	Yell	
Dardanelle	75-02	09/01/99	2.000%	Yell	
De Queen	66-01	07/01/05	1.000%	Sevier	
Decatur	04-05	03/01/83	1.000%	Benton	
Delight	55-03	04/01/11	1.000%	Pike	
Dermott	09-03	04/01/08	2.000%	Chicot	
Des Arc	59-03	09/01/93	1.000%	Prairie	
DeValls Bluff	59-04	04/01/11	2.000%	Prairie	
DeWitt	01-02	10/01/09	3.500%	Arkansas	
Diamond City	05-15	10/01/97	1.000%	Boone	
Diaz	34-07	04/01/09	1.000%	Jackson	
Dierks	31-02	09/01/88	1.000%	Howard	
Dover	58-03	06/01/93	1.000%	Pope	
Dumas	21-03	01/01/07	2.500%	Desha	
Dyer	17-07	04/01/95	1.000%	Crawford	
Earle	18-03	01/01/01	2.000%	Crittenden	
East Camden	52-03	12/01/87	1.000%	Ouachita	
El Dorado	70-02	07/01/07	1.250%	Union	
Elkins	72-02	01/01/09	2.000%	Washington	
* (1) Elm Springs	72-03	04/01/04	1.000%	Washington	
England	43-06	10/01/06	3.000%	Lonoke	
Etowah	47-17	01/01/00	1.000%	Mississippi	
Eudora	09-02	10/01/96	2.000%	Chicot	
Eureka Springs	08-01	04/01/03	2.250%	Carroll	
* (1) Fairfield Bay	71-04	04/01/01	1.500%	Van Buren	
Farmington	72-16	10/01/10	3.000%	Washington	
Fayetteville	72-14	01/01/07	2.000%	Washington	
Flippin	45-02	08/01/93	1.000%	Marion	
Fordyce	20-02	11/01/04	1.500%	Dallas	
Foreman	41-07	07/01/95	1.000%	Little River	
Forrest City	68-02	12/01/82	1.000%	St. Francis	
Fort Smith	65-01	05/01/01	2.000%	Sebastian	
Fouke	46-02	05/01/82	1.000%	Miller	
Fountain Hill	02-02	01/01/95	1.000%	Ashley	
Franklin (city)	33-05	01/01/89	1.000%	Izard	
Garfield	04-14	07/01/01	1.000%	Benton	
Garland (city)	46-01	09/01/81	1.000%	Miller	
Gassville	03-03	10/01/01	2.000%	Baxter	
Gentry	04-06	01/01/10	1.125%	Benton	
Gilbert	64-01	12/01/93	1.000%	Searcy	
Gillett	01-04	04/01/10	3.000%	Arkansas	

Annexation

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Gillham	66-03	01/01/03	1.000%	Sevier	
Gilmore	18-06	01/01/98	1.000%	Crittenden	
Glenwood	55-04	01/01/98	1.500%	Pike	
Gosnell	47-09	07/01/03	1.500%	Mississippi	
Gould	40-02	12/01/88	1.000%	Lincoln	
Grady	40-03	07/01/98	1.000%	Lincoln	
Gravette	04-07	10/01/09	2.000%	Benton	
Green Forest	08-03	04/01/00	1.000%	Carroll	
Greenbrier	23-03	01/01/07	2.000%	Faulkner	
Greenland	72-06	07/01/09	2.000%	Washington	
Greenwood	65-05	01/01/07	1.750%	Sebastian	
Guion	33-07	04/01/92	1.000%	Izard	
Gurdon	10-03	09/01/04	2.250%	Clark	
Guy	23-07	04/01/11	2.000%	Faulkner	
Hackett	65-09	01/01/03	1.000%	Sebastian	
Hamburg	02-03	06/01/92	1.000%	Ashley	
Hardy	67-01	09/01/81	1.000%	Sharp	
Harrisburg	56-03	11/01/92	1.000%	Poinsett	
Harrison	05-12	01/01/11	0.750%	Boone	
Hartford	65-10	10/01/09	1.000%	Sebastian	
Haskell	62-05	04/01/09	1.000%	Saline	
Hatfield	57-04	07/01/93	1.000%	Polk	
Havana	75-07	10/01/04	1.000%	Yell	
Hazen	59-01	10/01/10	3.000%	Prairie	
Heber Springs	12-03	07/01/06	1.000%	Cleburne	
Helena-West Helena	54-07	07/01/07	2.000%	Phillips	
Hermitage	06-02	10/01/95	1.000%	Bradley	
Highfill	04-16	10/01/02	2.000%	Benton	
Highland	67-09	10/01/02	1.500%	Sharp	
Holly Grove	48-03	10/01/10	3.000%	Monroe	
Hope	29-01	02/01/88	1.000%	Hempstead	
*(1) Horseshoe Bend	33-01	01/01/99	2.000%	Izard	
Hot Springs (city)	26-01	06/01/07	1.500%	Garland	
Hoxie	38-05	01/01/92	1.000%	Lawrence	
Hughes	68-01	01/01/82	1.000%	St. Francis	
*(1) Humphrey	01-03	12/01/87	1.000%	Arkansas	
Huntington	65-02	01/01/98	1.500%	Sebastian	
Huntsville	44-01	05/01/89	1.000%	Madison	
Imboden	38-06	04/01/10	1.000%	Lawrence	
Jacksonville	60-04	01/01/04	2.000%	Pulaski	
Jasper	51-01	01/01/04	2.000%	Newton	
Jennette	18-08	07/01/99	1.000%	Crittenden	
Johnson (city)	72-07	10/01/05	2.000%	Washington	
Joiner	47-10	01/01/08	1.250%	Mississippi	
Jonesboro	16-11	01/01/11	1.500%	Craighead	
Keiser	47-02	02/01/91	1.000%	Mississippi	
Keo	43-08	01/01/99	1.000%	Lono	
Kibler	17-05	05/01/92	1.000%	Crawford	
Kingsland	13-02	07/01/99	1.000%	Cleveland	
Lake City	16-09	04/01/11	1.000%	Craighead	
Lake Village	09-01	01/01/98	2.000%	Chicot	
Lakeview	03-05	08/01/84	1.000%	Baxter	
Lamar	36-05	10/01/06	1.000%	Johnson	
Lepanto	56-01	04/01/07	1.750%	Poinsett	
Leslie	64-02	01/01/01	1.000%	Searcy	
Lewisville	37-04	10/01/02	1.000%	Lafayette	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Lincoln	72-15	10/01/99	1.000%	Washington	
Little Flock	04-17	01/01/05	1.000%	Benton	
Little Rock	60-05	02/01/94	0.500%	Pulaski	
Lonoke (city)	43-09	07/01/00	2.000%	Lonoke	
Lowell	04-08	01/01/04	2.000%	Benton	
Luxora	47-12	07/01/98	1.000%	Mississippi	
Madison (city)	68-05	12/01/89	1.000%	St. Francis	
Magazine	42-04	01/01/09	2.000%	Logan	
Magnolia	14-03	07/01/07	2.125%	Columbia	
Malvern	30-01	01/01/09	1.000%	Hot Spring	
Mammoth Spring	25-01	06/01/82	1.000%	Fulton	
Manila	47-13	07/01/09	0.750%	Mississippi	
* (1) Mansfield	65-03	01/01/07	2.500%	Sebastian	
Marianna	39-01	07/01/07	2.000%	Lee	
Marion (city)	18-01	09/01/91	2.000%	Crittenden	
Marked Tree	56-04	10/01/07	2.000%	Poinsett	
Marshall	64-03	10/01/99	0.500%	Searcy	
Marvell	54-05	10/01/08	2.000%	Phillips	
Maumelle	60-06	04/01/04	1.000%	Pulaski	
Mayflower	23-02	10/01/08	2.000%	Faulkner	
McCrary	74-04	10/01/03	1.000%	Woodruff	
McGehee	21-01	07/01/07	3.000%	Desha	
Melbourne	33-02	04/01/02	1.000%	Izard	
Mena	57-01	05/01/97	1.000%	Polk	
Menifee	15-02	01/01/09	3.000%	Conway	
Mineral Springs	31-03	08/01/90	1.000%	Howard	
Monticello	22-01	08/01/87	1.000%	Drew	
Moro	39-05	08/01/91	1.000%	Lee	
Morrilton	15-01	04/01/87	1.000%	Conway	
Mount Ida	49-05	12/01/94	1.000%	Montgomery	
Mountain Home	03-01	07/01/81	1.000%	Baxter	
Mountain Pine	26-03	01/01/04	0.000%	Garland	
Mountain View	69-01	09/01/05	2.000%	Stone	
Mountainburg	17-04	01/01/00	2.500%	Crawford	
Mulberry	17-03	01/01/98	2.000%	Crawford	
Murfreesboro	55-05	10/01/99	1.500%	Pike	
Nashville	31-01	01/01/86	1.000%	Howard	
Newport	34-01	04/01/02	1.500%	Jackson	
Norfolk	03-04	07/01/03	1.000%	Baxter	
Norman	49-03	07/01/08	1.000%	Montgomery	
North Little Rock	60-01	10/01/07	1.000%	Pulaski	
Oak Grove	08-13	02/01/95	1.000%	Carroll	
Ola	75-03	04/01/94	1.000%	Yell	
Oppelo	15-03	01/01/93	1.000%	Conway	
Osceola	47-01	07/01/87	1.000%	Mississippi	
Oxford	33-06	04/01/91	1.000%	Izard	
Ozark	24-07	08/01/93	1.000%	Franklin	
Palestine	68-04	03/01/88	1.000%	St. Francis	
Paragould	28-05	07/01/01	1.000%	Greene	
Paris	42-06	07/01/00	0.500%	Logan	
Patmos	29-08	10/01/93	1.000%	Hempstead	
Patterson	74-05	07/01/06	1.000%	Woodruff	
Pea Ridge	04-10	06/01/84	1.000%	Benton	
Perla	30-02	01/01/84	1.000%	Hot Spring	
Perryville	53-07	01/01/03	1.000%	Perry	
Piggott	11-03	10/01/10	2.000%	Clay	

Annexation

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Pine Bluff	35-01	07/01/11	1.625%	Jefferson	Increased by .625%
Pineville	33-04	01/01/89	1.000%	Izard	
Plainview	75-01	06/01/92	1.000%	Yell	
Plumerville	15-04	01/01/03	1.000%	Conway	
Pocahontas	61-04	10/01/07	1.000%	Randolph	
Portia	38-09	10/01/99	1.000%	Lawrence	
Pottsville	58-06	04/01/09	1.500%	Pope	
Prairie Grove	72-09	01/01/06	2.250%	Washington	
Prescott	50-01	07/01/09	1.000%	Nevada	
Pyatt	45-03	07/01/09	0.500%	Marion	
* (1) Quitman	12-05	10/01/07	1.500%	Cleburne	
Ravenden	38-11	01/01/03	1.000%	Lawrence	
Rector	11-02	07/01/04	2.000%	Clay	
Redfield	35-04	04/01/99	1.000%	Jefferson	
Rison	13-01	02/01/88	1.000%	Cleveland	
Rockport	30-03	10/01/86	1.000%	Hot Spring	
Roe	48-04	03/01/93	1.000%	Monroe	
Rogers	04-02	01/01/98	2.000%	Benton	
Rose Bud	73-01	04/01/09	2.000%	White	
Russellville	58-01	01/01/98	1.500%	Pope	
Salem	25-02	09/01/83	1.000%	Fulton	
Searcy (city)	73-15	07/01/06	0.500%	White	
Shannon Hills	62-02	11/01/83	1.000%	Saline	
Sheridan	27-01	01/01/98	2.000%	Grant	
Sherrill	35-07	04/01/03	1.000%	Jefferson	
Sherwood	60-07	04/01/05	1.000%	Pulaski	
Shirley	71-01	09/01/87	1.000%	Van Buren	
Siloam Springs	04-01	07/01/06	2.000%	Benton	
Sparkman	20-01	01/01/85	1.000%	Dallas	
* (1) Springdale	72-10	10/01/03	2.000%	Washington	
Springtown	04-21	07/01/05	1.000%	Benton	
St. Charles	01-06	07/01/03	2.000%	Arkansas	
Stamps	37-02	01/01/98	1.000%	Lafayette	
Star City	40-01	06/01/99	2.000%	Lincoln	
Stephens	52-02	11/01/86	1.000%	Ouachita	
Stuttgart	01-01	06/01/86	2.000%	Arkansas	
Sulphur Springs	04-12	01/01/85	1.000%	Benton	
Summit	45-04	09/01/93	1.000%	Marion	
Sunset	18-10	04/01/07	3.000%	Crittenden	
Swifton	34-09	04/01/01	1.000%	Jackson	
Taylor	14-04	07/01/05	2.000%	Columbia	
* (2) Texarkana	46-13	01/01/08	2.500%	Miller	
Thornton	07-03	01/01/96	1.000%	Calhoun	
Tontitown	72-11	10/01/05	2.000%	Washington	
Trumann	56-05	01/01/90	1.000%	Poinsett	
Tuckerman	34-02	10/01/06	1.250%	Jackson	
Turrell	18-11	04/01/99	2.000%	Crittenden	
Twin Groves	23-11	04/01/01	1.000%	Faulkner	
Tyrone	56-06	10/01/07	1.000%	Poinsett	
Van Buren (city)	17-02	04/01/08	1.000%	Crawford	
Vandervoort	57-05	01/01/07	1.000%	Polk	
Vilonia	23-04	04/01/09	2.500%	Faulkner	
Viola	25-03	02/01/89	1.000%	Fulton	
Wabbaseka	35-02	01/01/85	1.000%	Jefferson	
Waldenburg	56-09	09/01/06	2.000%	Poinsett	
Waldron	63-01	09/01/02	1.000%	Scott	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Walnut Ridge	38-01	04/01/89	1.000%	Lawrence	
Ward	43-10	01/01/96	1.000%	Lonoke	
Warren	06-03	09/01/94	1.000%	Bradley	
Washington (city)	29-10	09/01/93	1.000%	Hempstead	
Weiner	56-08	04/01/01	1.000%	Poinsett	
West Fork	72-12	10/01/97	2.000%	Washington	
West Memphis	18-02	01/01/02	1.500%	Crittenden	
Wheatley	68-03	12/01/91	1.000%	St. Francis	
White Hall	35-03	03/01/85	1.000%	Jefferson	
Wickes	57-07	02/01/95	1.000%	Polk	
Wiederkehr Village	24-03	01/01/89	1.000%	Franklin	
Wilton	41-04	01/01/91	1.000%	Little River	
Yellville	45-05	01/01/90	1.000%	Marion	
- COUNTY LIST -					
Arkansas County	01-00	01/01/98	1.000%		
Ashley County	02-00	07/01/10	1.500%		
Baxter County	03-00	07/01/90	1.000%		
Benton County	04-00	08/01/98	1.000%		
Boone County	05-00	01/01/07	1.250%		
Bradley County	06-00	07/01/09	2.000%		
Calhoun County	07-00	07/01/02	1.500%		
Carroll County	08-00	10/01/00	0.500%		
Chicot County	09-00	01/01/09	3.000%		
Clark County	10-00	10/01/07	1.500%		
Clay County	11-00	01/01/98	0.500%		
Cleburne County	12-00	10/01/07	1.625%		
Cleveland County	13-00	04/01/05	1.250%		
Columbia County	14-00	01/01/99	1.500%		
Conway County	15-00	10/01/00	1.750%		
Craighead County	16-00	01/01/08	1.000%		
Crawford County	17-00	10/01/99	1.000%		
Crittenden County	18-00	05/01/98	1.750%		
Cross County	19-00	07/01/02	2.000%		
Dallas County	20-00	10/01/08	2.000%		
Desha County	21-00	02/01/05	1.500%		
Drew County	22-00	04/01/11	2.500%		
Faulkner County	23-00	04/01/00	0.500%		
Franklin County	24-00	04/01/01	1.500%		
Fulton County	25-00	07/01/04	2.000%		
Garland County	26-00	01/01/98	0.500%		
Grant County	27-00	01/01/09	1.250%		
Greene County	28-00	10/01/10	1.000%		
Hempstead County	29-00	10/01/08	2.750%		
Hot Spring County	30-00	01/01/09	1.500%		
Howard County	31-00	05/01/07	2.750%		
Independence County	32-00	04/01/09	1.500%		
Izard County	33-00	10/01/07	0.500%		
Jackson County	34-00	01/01/03	1.500%		
Jefferson County	35-00	07/01/11	1.625%		Increased by .375%
Johnson County	36-00	10/01/87	1.000%		
Lafayette County	37-00	04/01/07	2.250%		
Lawrence County	38-00	04/01/96	1.500%		
Lee County	39-00	09/01/81	1.000%		
Lincoln County	40-00	09/01/85	1.000%		
Little River County	41-00	07/01/07	2.250%		

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Logan County	42-00	01/01/83	1.000%		
Lonoke County	43-00	10/01/09	1.000%		
Madison County	44-00	10/01/03	2.000%		
Marion County	45-00	05/01/83	1.000%		
Miller County	46-00	10/01/00	1.500%		
Mississippi County	47-00	01/01/11	2.000%		
Monroe County	48-00	09/01/89	0.000%		NO COUNTY TAX
Montgomery County	49-00	04/01/07	1.000%		
Nevada County	50-00	01/01/87	1.000%		
Newton County	51-00	10/01/09	1.500%		
Ouachita County	52-00	07/01/08	2.000%		
Perry County	53-00	01/01/08	2.500%		
Phillips County	54-00	07/01/00	2.000%		
Pike County	55-00	04/01/07	2.375%		
Poinsett County	56-00	09/01/00	1.250%		
Polk County	57-00	07/01/07	2.000%		
Pope County	58-00	10/01/94	1.000%		
Prairie County	59-00	01/01/85	1.000%		
Pulaski County	60-00	04/01/82	1.000%		
Randolph County	61-00	01/01/99	1.250%		
Saline County	62-00	08/01/07	0.000%		NO COUNTY TAX
Scott County	63-00	10/01/09	2.625%		
Searcy County	64-00	09/01/85	1.000%		
Sebastian County	65-00	01/01/02	1.250%		
Sevier County	66-00	01/01/06	2.375%		
Sharp County	67-00	01/01/06	1.000%		
St. Francis County	68-00	01/01/98	2.000%		
Stone County	69-00	05/01/87	1.000%		
Union County	70-00	01/01/06	2.000%		
Van Buren County	71-00	01/01/01	2.000%		
Washington County	72-00	12/01/04	1.250%		
White County	73-00	01/01/04	1.500%		
Woodruff County	74-00	10/01/88	1.000%		
Yell County	75-00	01/01/06	1.000%		

*(1) Following cities **WITH** a Sales and Use Tax ACROSS county lines:

The City of ALEXANDER - Pulaski Co. and Saline Co.
The City of ALPENA - Boone Co. and Carroll Co.
The City of ASH FLAT - Sharp Co. and Fulton Co.
The City of ELM SPRINGS - Washington Co. and Benton Co.
The City of FAIRFIELD BAY - Van Buren Co. and Cleburne Co.
The City of HORSESHOE BEND - Izard Co., Fulton Co. and Sharp Co.
The City of HUMPHREY - Arkansas Co. and Jefferson Co.
The City of MANSFIELD - Sebastian Co. and Scott Co.
The City of QUITMAN - Cleburne Co.; Faulkner Co. and Van Buren Co.
The City of SPRINGDALE - Washington Co. and Benton Co.

*(2) Beginning **JANUARY 1, 2008** the Texarkana reporting code (46-09 AND 46-12) has been changed to (46-13) and the rate adjusted to **2.50%**

ADDITIONAL INFORMATION

See the instructions for the excise tax reporting forms for special taxes such as:

Special taxes include Tourism tax, Beer Excise tax, Short Term Rental tax (non vehicle), Aviation Sales tax, Aviation Use tax, Liquor Excise tax, Residential Moving tax, Wholesale Vending tax, Short Term Rental Vehicle tax, Long Term Rental Vehicle tax, 10% Mixed Drink tax, and 4% Additional Mixed Drink tax.

SALES TAX PHONE NUMBERS:

501-682-7104 General Information
501-682-1895 Apply for a Permit
501-682-7924 Accounts Receivable Unit

501-682-7904 FAX - Sales & Use Tax
501-682-7105 Electronic Fund Transfers/Prepayments
SEE OUR INTERNET PAGE:

<http://www.dfa.arkansas.gov>



STATE OF ARKANSAS
DEPARTMENT OF FINANCE
AND ADMINISTRATION

REVENUE DIVISION
SALES AND USE TAX SECTION
P.O. BOX 1272
LITTLE ROCK, AR 72203-1272
PHONE: (501) 682-7104 FAX: (501) 682-7904
<http://www.arkansas.gov/dfa>

AUGUST 2011

LIST OF CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
- CITY LIST -					
* (1) Alexander	60-02	10/01/05	2.000%	Pulaski	
Alma	17-01	01/01/99	2.000%	Crawford	
Almyra	01-05	01/01/05	1.000%	Arkansas	
* (1) Alpena	05-02	01/01/06	1.000%	Boone	
Alzheimer	35-05	08/01/88	1.000%	Jefferson	
Altus	24-04	01/01/89	1.000%	Franklin	
Amity	10-04	10/01/96	1.500%	Clark	
Anthonyville	18-12	10/01/10	2.000%	Crittenden	
Arkadelphia	10-02	11/01/05	1.000%	Clark	
* (1) Ash Flat	67-02	10/01/02	1.375%	Sharp	
Ashdown	41-01	01/01/98	2.000%	Little River	
Atkins	58-02	10/01/07	2.000%	Pope	
Augusta	74-02	10/01/95	1.000%	Woodruff	
Austin	43-02	10/01/08	1.000%	Lonoke	
Avoca	04-13	05/01/88	1.000%	Benton	
Bald Knob	73-17	01/01/10	1.500%	White	
Barling	65-04	01/01/04	1.000%	Sebastian	
Batesville	32-01	07/01/09	1.125%	Independence	
Bauxite	62-04	10/01/10	1.500%	Saline	
Bearden	52-04	03/01/90	1.000%	Ouachita	
Beebe	73-02	09/01/86	1.000%	White	
Beedeville	34-05	01/01/07	0.500%	Jackson	
Bella Vista	04-23	04/01/10	1.000%	Benton	
Belleville	75-06	10/01/04	1.000%	Yell	
Benton (city)	62-03	01/01/99	1.500%	Saline	
Bentonville	04-03	10/01/03	2.000%	Benton	
Berryville	08-02	01/01/02	1.500%	Carroll	
Bethel Heights	04-04	10/01/07	2.500%	Benton	
Black Rock	38-03	10/01/92	1.000%	Lawrence	
Blevins	29-02	01/01/09	1.500%	Hempstead	
Blue Mountain	42-01	10/01/92	1.000%	Logan	
Blytheville	47-05	07/01/09	1.250%	Mississippi	
Bonanza	65-06	01/01/02	1.000%	Sebastian	
Booneville	42-10	10/01/10	2.000%	Logan	
Bradley (city)	37-01	01/01/11	1.000%	Lafayette	
Branch	24-02	01/01/89	1.000%	Franklin	
Briarcliff	03-09	07/01/08	1.000%	Baxter	
Brinkley	48-02	08/01/89	2.000%	Monroe	
Bryant	62-01	10/01/06	3.000%	Saline	
Bull Shoals	45-01	04/01/83	1.000%	Marion	
Cabot	43-11	05/01/99	2.000%	Lonoke	
Caddo Valley	10-01	10/01/10	2.000%	Clark	
Calico Rock	33-03	10/01/97	2.000%	Izard	
Camden	52-01	01/01/08	1.750%	Ouachita	
Carlisle	43-04	10/01/08	1.250%	Lonoke	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Cave Springs	04-11	01/01/85	1.000%	Benton	
Centerton	04-09	10/01/99	2.000%	Benton	
Charleston	24-05	04/01/04	1.500%	Franklin	
Cherry Valley	19-01	04/01/09	1.000%	Cross	
Chidester	52-05	01/01/02	2.000%	Ouachita	
Clarendon	48-01	04/01/09	2.000%	Monroe	
Clarksville	36-01	10/01/03	1.000%	Johnson	
Clinton	71-03	01/01/97	1.000%	Van Buren	
Conway (city)	23-01	10/01/01	1.750%	Faulkner	
Corning	11-01	10/01/08	1.750%	Clay	
Cotter	03-02	10/01/99	2.000%	Baxter	
Cotton Plant	74-01	11/01/84	1.000%	Woodruff	
Cove	57-02	04/01/09	2.000%	Polk	
Crossett	02-01	07/01/03	2.750%	Ashley	
Danville	75-04	01/01/98	1.500%	Yell	
Dardanelle	75-02	09/01/99	2.000%	Yell	
De Queen	66-01	07/01/05	1.000%	Sevier	
Decatur	04-05	03/01/83	1.000%	Benton	
Delight	55-03	04/01/11	1.000%	Pike	
Dermott	09-03	04/01/08	2.000%	Chicot	
Des Arc	59-03	09/01/93	1.000%	Prairie	
DeValls Bluff	59-04	04/01/11	2.000%	Prairie	
DeWitt	01-02	10/01/09	3.500%	Arkansas	
Diamond City	05-15	10/01/97	1.000%	Boone	
Diaz	34-07	04/01/09	1.000%	Jackson	
Dierks	31-02	09/01/88	1.000%	Howard	
Dover	58-03	06/01/93	1.000%	Pope	
Dumas	21-03	01/01/07	2.500%	Desha	
Dyer	17-07	04/01/95	1.000%	Crawford	
Earle	18-03	01/01/01	2.000%	Crittenden	
East Camden	52-03	12/01/87	1.000%	Ouachita	
El Dorado	70-02	07/01/07	1.250%	Union	
Elkins	72-02	01/01/09	2.000%	Washington	
* (1) Elm Springs	72-03	04/01/04	1.000%	Washington	
England	43-06	10/01/06	3.000%	Lonoke	
Etowah	47-17	01/01/00	1.000%	Mississippi	
Eudora	09-02	10/01/96	2.000%	Chicot	
Eureka Springs	08-01	04/01/03	2.250%	Carroll	
* (1) Fairfield Bay	71-04	04/01/01	1.500%	Van Buren	
Farmington	72-16	10/01/10	3.000%	Washington	
Fayetteville	72-14	01/01/07	2.000%	Washington	
Flippin	45-02	08/01/93	1.000%	Marion	
Fordyce	20-02	11/01/04	1.500%	Dallas	
Foreman	41-07	07/01/95	1.000%	Little River	
Forrest City	68-02	12/01/82	1.000%	St. Francis	
Fort Smith	65-01	05/01/01	2.000%	Sebastian	Annexation
Fouke	46-02	05/01/82	1.000%	Miller	
Fountain Hill	02-02	01/01/95	1.000%	Ashley	
Franklin (city)	33-05	01/01/89	1.000%	Izard	
Garfield	04-14	07/01/01	1.000%	Benton	
Garland (city)	46-01	09/01/81	1.000%	Miller	
Gassville	03-03	10/01/01	2.000%	Baxter	
Gentry	04-06	01/01/10	1.125%	Benton	
Gilbert	64-01	12/01/93	1.000%	Searcy	
Gillett	01-04	04/01/10	3.000%	Arkansas	
Gillham	66-03	01/01/03	1.000%	Sevier	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Gilmore	18-06	01/01/98	1.000%	Crittenden	
Glenwood	55-04	01/01/98	1.500%	Pike	
Gosnell	47-09	07/01/03	1.500%	Mississippi	
Gould	40-02	12/01/88	1.000%	Lincoln	
Grady	40-03	07/01/98	1.000%	Lincoln	
Gravette	04-07	10/01/09	2.000%	Benton	
Green Forest	08-03	04/01/00	1.000%	Carroll	
Greenbrier	23-03	01/01/07	2.000%	Faulkner	
Greenland	72-06	07/01/09	2.000%	Washington	
Greenwood	65-05	01/01/07	1.750%	Sebastian	
Guion	33-07	04/01/92	1.000%	Izard	
Gurdon	10-03	09/01/04	2.250%	Clark	
Guy	23-07	04/01/11	2.000%	Faulkner	
Hackett	65-09	01/01/03	1.000%	Sebastian	
Hamburg	02-03	06/01/92	1.000%	Ashley	
Hardy	67-01	09/01/81	1.000%	Sharp	
Harrisburg	56-03	11/01/92	1.000%	Poinsett	
Harrison	05-12	01/01/11	0.750%	Boone	
Hartford	65-10	10/01/09	1.000%	Sebastian	
Haskell	62-05	04/01/09	1.000%	Saline	
Hatfield	57-04	07/01/93	1.000%	Polk	
Havana	75-07	10/01/04	1.000%	Yell	
Hazen	59-01	10/01/10	3.000%	Prairie	
Heber Springs	12-03	07/01/06	1.000%	Cleburne	
Helena-West Helena	54-07	07/01/07	2.000%	Phillips	
Hermitage	06-02	10/01/95	1.000%	Bradley	
Highfill	04-16	10/01/02	2.000%	Benton	
Highland	67-09	10/01/02	1.500%	Sharp	
Holly Grove	48-03	10/01/10	3.000%	Monroe	
Hope	29-01	02/01/88	1.000%	Hempstead	
*(1) Horseshoe Bend	33-01	01/01/99	2.000%	Izard	
Hot Springs (city)	26-01	06/01/07	1.500%	Garland	
Hoxie	38-05	01/01/92	1.000%	Lawrence	
Hughes	68-01	01/01/82	1.000%	St. Francis	
*(1) Humphrey	01-03	12/01/87	1.000%	Arkansas	
Huntington	65-02	01/01/98	1.500%	Sebastian	
Huntsville	44-01	05/01/89	1.000%	Madison	
Imboden	38-06	04/01/10	1.000%	Lawrence	
Jacksonville	60-04	01/01/04	2.000%	Pulaski	
Jasper	51-01	01/01/04	2.000%	Newton	
Jennette	18-08	07/01/99	1.000%	Crittenden	
Johnson (city)	72-07	10/01/05	2.000%	Washington	
Joiner	47-10	01/01/08	1.250%	Mississippi	
Jonesboro	16-11	01/01/11	1.500%	Craighead	
Keiser	47-02	02/01/91	1.000%	Mississippi	
Keo	43-08	01/01/99	1.000%	Lonoke	
Kibler	17-05	05/01/92	1.000%	Crawford	
Kingsland	13-02	07/01/99	1.000%	Cleveland	
Lake City	16-09	04/01/11	1.000%	Craighead	
Lake Village	09-01	01/01/98	2.000%	Chicot	
Lakeview	03-05	08/01/84	1.000%	Baxter	
Lamar	36-05	10/01/06	1.000%	Johnson	
Lepanto	56-01	04/01/07	1.750%	Poinsett	
Leslie	64-02	01/01/01	1.000%	Searcy	
Lewisville	37-04	10/01/02	1.000%	Lafayette	
Lincoln	72-15	10/01/99	1.000%	Washington	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Little Flock	04-17	01/01/05	1.000%	Benton	
Little Rock	60-05	02/01/94	0.500%	Pulaski	
Lonoke (city)	43-09	07/01/00	2.000%	Lonoke	
Lowell	04-08	01/01/04	2.000%	Benton	
Luxora	47-12	07/01/98	1.000%	Mississippi	
Madison (city)	68-05	12/01/89	1.000%	St. Francis	
Magazine	42-04	01/01/09	2.000%	Logan	
Magnolia	14-03	07/01/07	2.125%	Columbia	
Malvern	30-01	01/01/09	1.000%	Hot Spring	
Mammoth Spring	25-01	06/01/82	1.000%	Fulton	
Manila	47-13	07/01/09	0.750%	Mississippi	
* (1) Mansfield	65-03	01/01/07	2.500%	Sebastian	
Marianna	39-01	07/01/07	2.000%	Lee	
Marion (city)	18-01	09/01/91	2.000%	Crittenden	
Marked Tree	56-04	10/01/07	2.000%	Poinsett	
Marshall	64-03	10/01/99	0.500%	Searcy	
Marvell	54-05	10/01/08	2.000%	Phillips	
Maumelle	60-06	04/01/04	1.000%	Pulaski	
Mayflower	23-02	10/01/08	2.000%	Faulkner	
McCrary	74-04	10/01/03	1.000%	Woodruff	
McGehee	21-01	07/01/07	3.000%	Desha	
Melbourne	33-02	04/01/02	1.000%	Izard	
Mena	57-01	05/01/97	1.000%	Polk	
Menifee	15-02	01/01/09	3.000%	Conway	
Mineral Springs	31-03	08/01/90	1.000%	Howard	
Monticello	22-01	08/01/87	1.000%	Drew	
Moro	39-05	08/01/91	1.000%	Lee	
Morrilton	15-01	04/01/87	1.000%	Conway	
Mount Ida	49-05	12/01/94	1.000%	Montgomery	
Mountain Home	03-01	07/01/81	1.000%	Baxter	
Mountain Pine	26-03	01/01/04	0.000%	Garland	
Mountain View	69-01	09/01/05	2.000%	Stone	
Mountainburg	17-04	01/01/00	2.500%	Crawford	
Mulberry	17-03	01/01/98	2.000%	Crawford	
Murfreesboro	55-05	10/01/99	1.500%	Pike	
Nashville	31-01	01/01/86	1.000%	Howard	
Newport	34-01	04/01/02	1.500%	Jackson	
Norfolk	03-04	07/01/03	1.000%	Baxter	
Norman	49-03	07/01/08	1.000%	Montgomery	
North Little Rock	60-01	10/01/07	1.000%	Pulaski	
Oak Grove	08-13	02/01/95	1.000%	Carroll	
Ola	75-03	04/01/94	1.000%	Yell	
Oppelo	15-03	01/01/93	1.000%	Conway	
Osceola	47-01	07/01/87	1.000%	Mississippi	
Oxford	33-06	04/01/91	1.000%	Izard	
Ozark	24-07	08/01/93	1.000%	Franklin	
Palestine	68-04	03/01/88	1.000%	St. Francis	
Paragould	28-05	07/01/01	1.000%	Greene	
Paris	42-06	07/01/00	0.500%	Logan	
Patmos	29-08	10/01/93	1.000%	Hempstead	
Patterson	74-05	07/01/06	1.000%	Woodruff	
Pea Ridge	04-10	06/01/84	1.000%	Benton	
Perla	30-02	01/01/84	1.000%	Hot Spring	
Perryville	53-07	01/01/03	1.000%	Perry	
Piggott	11-03	10/01/10	2.000%	Clay	
Pine Bluff	35-01	07/01/11	1.625%	Jefferson	Increased by .625%

Annexation

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Pineville	33-04	01/01/89	1.000%	Izard	
Plainview	75-01	06/01/92	1.000%	Yell	
Plumerville	15-04	01/01/03	1.000%	Conway	
Pocahontas	61-04	10/01/07	1.000%	Randolph	
Portia	38-09	10/01/99	1.000%	Lawrence	
Pottsville	58-06	04/01/09	1.500%	Pope	
Prairie Grove	72-09	01/01/06	2.250%	Washington	
Prescott	50-01	07/01/09	1.000%	Nevada	
Pyatt	45-03	07/01/09	0.500%	Marion	
* (1) Quitman	12-05	10/01/07	1.500%	Cleburne	
Ravenden	38-11	01/01/03	1.000%	Lawrence	
Rector	11-02	07/01/04	2.000%	Clay	
Redfield	35-04	04/01/99	1.000%	Jefferson	
Rison	13-01	02/01/88	1.000%	Cleveland	
Rockport	30-03	10/01/86	1.000%	Hot Spring	
Roe	48-04	03/01/93	1.000%	Monroe	
Rogers	04-02	01/01/98	2.000%	Benton	
Rose Bud	73-01	04/01/09	2.000%	White	
Russellville	58-01	01/01/98	1.500%	Pope	
Salem	25-02	09/01/83	1.000%	Fulton	
Searcy (city)	73-15	07/01/06	0.500%	White	
Shannon Hills	62-02	11/01/83	1.000%	Saline	
Sheridan	27-01	01/01/98	2.000%	Grant	
Sherrill	35-07	04/01/03	1.000%	Jefferson	
Sherwood	60-07	04/01/05	1.000%	Pulaski	
Shirley	71-01	09/01/87	1.000%	Van Buren	
Siloam Springs	04-01	07/01/06	2.000%	Benton	
Sparkman	20-01	01/01/85	1.000%	Dallas	
* (1) Springdale	72-10	10/01/03	2.000%	Washington	
Springtown	04-21	07/01/05	1.000%	Benton	
St. Charles	01-06	07/01/03	2.000%	Arkansas	
Stamps	37-02	01/01/98	1.000%	Lafayette	
Star City	40-01	06/01/99	2.000%	Lincoln	
Stephens	52-02	11/01/86	1.000%	Ouachita	
Stuttgart	01-01	06/01/86	2.000%	Arkansas	
Sulphur Springs	04-12	01/01/85	1.000%	Benton	
Summit	45-04	09/01/93	1.000%	Marion	
Sunset	18-10	04/01/07	3.000%	Crittenden	
Swifton	34-09	04/01/01	1.000%	Jackson	
Taylor	14-04	07/01/05	2.000%	Columbia	
* (2) Texarkana	46-13	01/01/08	2.500%	Miller	
Thornton	07-03	01/01/96	1.000%	Calhoun	
Tontitown	72-11	10/01/05	2.000%	Washington	
Trumann	56-05	01/01/90	1.000%	Poinsett	
Tuckerman	34-02	10/01/06	1.250%	Jackson	
Turrell	18-11	04/01/99	2.000%	Crittenden	
Twin Groves	23-11	04/01/01	1.000%	Faulkner	
Tyroneza	56-06	10/01/07	1.000%	Poinsett	
Van Buren (city)	17-02	04/01/08	1.000%	Crawford	
Vandervoort	57-05	01/01/07	1.000%	Polk	
Vilonia	23-04	04/01/09	2.500%	Faulkner	
Viola	25-03	02/01/89	1.000%	Fulton	
Wabbaseka	35-02	01/01/85	1.000%	Jefferson	
Waldenburg	56-09	09/01/06	2.000%	Poinsett	
Waldron	63-01	09/01/02	1.000%	Scott	
Walnut Ridge	38-01	04/01/89	1.000%	Lawrence	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Ward	43-10	01/01/96	1.000%	Lonoke	
Warren	06-03	09/01/94	1.000%	Bradley	
Washington (city)	29-10	09/01/93	1.000%	Hempstead	
Weiner	56-08	04/01/01	1.000%	Poinsett	
West Fork	72-12	10/01/97	2.000%	Washington	
West Memphis	18-02	01/01/02	1.500%	Crittenden	
Wheatley	68-03	12/01/91	1.000%	St. Francis	
White Hall	35-03	03/01/85	1.000%	Jefferson	
Wickes	57-07	02/01/95	1.000%	Polk	
Wiederkehr Village	24-03	01/01/89	1.000%	Franklin	
Wilton	41-04	01/01/91	1.000%	Little River	
Yellville	45-05	01/01/90	1.000%	Marion	

- COUNTY LIST -

Arkansas County	01-00	01/01/98	1.000%	
Ashley County	02-00	07/01/10	1.500%	
Baxter County	03-00	07/01/90	1.000%	
Benton County	04-00	08/01/98	1.000%	
Boone County	05-00	01/01/07	1.250%	
Bradley County	06-00	07/01/09	2.000%	
Calhoun County	07-00	07/01/02	1.500%	
Carroll County	08-00	10/01/00	0.500%	
Chicot County	09-00	01/01/09	3.000%	
Clark County	10-00	10/01/07	1.500%	
Clay County	11-00	01/01/98	0.500%	
Cleburne County	12-00	10/01/07	1.625%	
Cleveland County	13-00	04/01/05	1.250%	
Columbia County	14-00	01/01/99	1.500%	
Conway County	15-00	10/01/00	1.750%	
Craighead County	16-00	01/01/08	1.000%	
Crawford County	17-00	10/01/99	1.000%	
Crittenden County	18-00	05/01/98	1.750%	
Cross County	19-00	07/01/02	2.000%	
Dallas County	20-00	10/01/08	2.000%	
Desha County	21-00	02/01/05	1.500%	
Drew County	22-00	04/01/11	2.500%	
Faulkner County	23-00	04/01/00	0.500%	
Franklin County	24-00	04/01/01	1.500%	
Fulton County	25-00	07/01/04	2.000%	
Garland County	26-00	01/01/98	0.500%	
Grant County	27-00	01/01/09	1.250%	
Greene County	28-00	10/01/10	1.000%	
Hempstead County	29-00	10/01/08	2.750%	
Hot Spring County	30-00	01/01/09	1.500%	
Howard County	31-00	05/01/07	2.750%	
Independence County	32-00	04/01/09	1.500%	
Izard County	33-00	10/01/07	0.500%	
Jackson County	34-00	01/01/03	1.500%	
Jefferson County	35-00	07/01/11	1.625%	Increased by .375%
Johnson County	36-00	10/01/87	1.000%	
Lafayette County	37-00	04/01/07	2.250%	
Lawrence County	38-00	04/01/96	1.500%	
Lee County	39-00	09/01/81	1.000%	
Lincoln County	40-00	09/01/85	1.000%	
Little River County	41-00	07/01/07	2.250%	
Logan County	42-00	01/01/83	1.000%	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Lonoke County	43-00	10/01/09	1.000%		
Madison County	44-00	10/01/03	2.000%		
Marion County	45-00	05/01/83	1.000%		
Miller County	46-00	10/01/00	1.500%		
Mississippi County	47-00	01/01/11	2.000%		
Monroe County	48-00	09/01/89	0.000%		NO COUNTY TAX
Montgomery County	49-00	04/01/07	1.000%		
Nevada County	50-00	01/01/87	1.000%		
Newton County	51-00	10/01/09	1.500%		
Ouachita County	52-00	07/01/08	2.000%		
Perry County	53-00	01/01/08	2.500%		
Phillips County	54-00	07/01/00	2.000%		
Pike County	55-00	04/01/07	2.375%		
Poinsett County	56-00	09/01/00	1.250%		
Polk County	57-00	07/01/07	2.000%		
Pope County	58-00	10/01/94	1.000%		
Prairie County	59-00	01/01/85	1.000%		
Pulaski County	60-00	04/01/82	1.000%		
Randolph County	61-00	01/01/99	1.250%		
Saline County	62-00	08/01/07	0.000%		NO COUNTY TAX
Scott County	63-00	10/01/09	2.625%		
Searcy County	64-00	09/01/85	1.000%		
Sebastian County	65-00	01/01/02	1.250%		
Sevier County	66-00	01/01/06	2.375%		
Sharp County	67-00	01/01/06	1.000%		
St. Francis County	68-00	01/01/98	2.000%		
Stone County	69-00	05/01/87	1.000%		
Union County	70-00	01/01/06	2.000%		
Van Buren County	71-00	01/01/01	2.000%		
Washington County	72-00	12/01/04	1.250%		
White County	73-00	01/01/04	1.500%		
Woodruff County	74-00	10/01/88	1.000%		
Yell County	75-00	01/01/06	1.000%		

*(1) Following cities **WITH** a Sales and Use Tax ACROSS county lines:

The City of ALEXANDER - Pulaski Co. and Saline Co.
The City of ALPENA - Boone Co. and Carroll Co.
The City of ASH FLAT - Sharp Co. and Fulton Co.
The City of ELM SPRINGS - Washington Co. and Benton Co.
The City of FAIRFIELD BAY - Van Buren Co. and Cleburne Co.
The City of HORSESHOE BEND - Izard Co., Fulton Co. and Sharp Co.
The City of HUMPHREY - Arkansas Co. and Jefferson Co.
The City of MANSFIELD - Sebastian Co. and Scott Co.
The City of QUITMAN - Cleburne Co.; Faulkner Co. and Van Buren Co.
The City of SPRINGDALE - Washington Co. and Benton Co.

*(2) Beginning **JANUARY 1, 2008** the Texarkana reporting code (46-09 AND 46-12) has been changed to (46-13) and the rate adjusted to **2.50%**

ADDITIONAL INFORMATION

See the instructions for the excise tax reporting forms for special taxes such as:

Special taxes include Tourism tax, Beer Excise tax, Short Term Rental tax (non vehicle), Aviation Sales tax, Aviation Use tax, Liquor Excise tax, Residential Moving tax, Wholesale Vending tax, Short Term Rental Vehicle tax, Long Term Rental Vehicle tax, 10% Mixed Drink tax, and 4% Additional Mixed Drink tax.

SALES TAX PHONE NUMBERS:

501-682-7104 General Information
501-682-1895 Apply for a Permit
501-682-7924 Accounts Receivable Unit

501-682-7904 FAX - Sales & Use Tax
501-682-7105 Electronic Fund Transfers/Prepayments
SEE OUR INTERNET PAGE:

<http://www.dfa.arkansas.gov>



STATE OF ARKANSAS
DEPARTMENT OF FINANCE
AND ADMINISTRATION

REVENUE DIVISION
SALES AND USE TAX SECTION
P.O. BOX 1272
LITTLE ROCK, AR 72203-1272
PHONE: (501) 682-7104 FAX: (501) 682-7904
<http://www.arkansas.gov/dfa>

2011 JULY 2011

LIST OF CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
- CITY LIST -					
*(1) Alexander	60-02	10/01/05	2.000%	Pulaski	
Alma	17-01	01/01/99	2.000%	Crawford	
Almyra	01-05	01/01/05	1.000%	Arkansas	
*(1) Alpena	05-02	01/01/06	1.000%	Boone	
Altheimer	35-05	08/01/88	1.000%	Jefferson	
Altus	24-04	01/01/89	1.000%	Franklin	
Amity	10-04	10/01/96	1.500%	Clark	
Anthonyville	18-12	10/01/10	2.000%	Crittenden	
Arkadelphia	10-02	11/01/05	1.000%	Clark	
*(1) Ash Flat	67-02	10/01/02	1.375%	Sharp	
Ashdown	41-01	01/01/98	2.000%	Little River	
Atkins	58-02	10/01/07	2.000%	Pope	
Augusta	74-02	10/01/95	1.000%	Woodruff	
Austin	43-02	10/01/08	1.000%	Lonoke	
Avoca	04-13	05/01/88	1.000%	Benton	
Bald Knob	73-17	01/01/10	1.500%	White	
Barling	65-04	01/01/04	1.000%	Sebastian	
Batesville	32-01	07/01/09	1.125%	Independence	
Bauxite	62-04	10/01/10	1.500%	Saline	
Bearden	52-04	03/01/90	1.000%	Ouachita	
Beebe	73-02	09/01/86	1.000%	White	
Beedeville	34-05	01/01/07	0.500%	Jackson	
Bella Vista	04-23	04/01/10	1.000%	Benton	
Belleville	75-06	10/01/04	1.000%	Yell	
Benton (city)	62-03	01/01/99	1.500%	Saline	
Bentonville	04-03	10/01/03	2.000%	Benton	
Berryville	08-02	01/01/02	1.500%	Carroll	
Bethel Heights	04-04	10/01/07	2.500%	Benton	
Black Rock	38-03	10/01/92	1.000%	Lawrence	
Blevins	29-02	01/01/09	1.500%	Hempstead	
Blue Mountain	42-01	10/01/92	1.000%	Logan	
Blytheville	47-05	07/01/09	1.250%	Mississippi	
Bonanza	65-06	01/01/02	1.000%	Sebastian	
Booneville	42-10	10/01/10	2.000%	Logan	
Bradley (city)	37-01	01/01/11	1.000%	Lafayette	
Branch	24-02	01/01/89	1.000%	Franklin	
Briarcliff	03-09	07/01/08	1.000%	Baxter	
Brinkley	48-02	08/01/89	2.000%	Monroe	
Bryant	62-01	10/01/06	3.000%	Saline	
Bull Shoals	45-01	04/01/83	1.000%	Marion	
Cabot	43-11	05/01/99	2.000%	Lonoke	
Caddo Valley	10-01	10/01/10	2.000%	Clark	
Calico Rock	33-03	10/01/97	2.000%	Izard	
Camden	52-01	01/01/08	1.750%	Ouachita	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Carlisle	43-04	10/01/08	1.250%	Lonoke	
Cave Springs	04-11	01/01/85	1.000%	Benton	
Centerton	04-09	10/01/99	2.000%	Benton	
Charleston	24-05	04/01/04	1.500%	Franklin	
Cherry Valley	19-01	04/01/09	1.000%	Cross	
Chidester	52-05	01/01/02	2.000%	Ouachita	
Clarendon	48-01	04/01/09	2.000%	Monroe	
Clarksville	36-01	10/01/03	1.000%	Johnson	
Clinton	71-03	01/01/97	1.000%	Van Buren	
Conway (city)	23-01	10/01/01	1.750%	Faulkner	
Corning	11-01	10/01/08	1.750%	Clay	
Cotter	03-02	10/01/99	2.000%	Baxter	
Cotton Plant	74-01	11/01/84	1.000%	Woodruff	
Cove	57-02	04/01/09	2.000%	Polk	
Crossett	02-01	07/01/03	2.750%	Ashley	
Danville	75-04	01/01/98	1.500%	Yell	
Dardanelle	75-02	09/01/99	2.000%	Yell	
De Queen	66-01	07/01/05	1.000%	Sevier	
Decatur	04-05	03/01/83	1.000%	Benton	
Delight	55-03	04/01/11	1.000%	Pike	
Dermott	09-03	04/01/08	2.000%	Chicot	
Des Arc	59-03	09/01/93	1.000%	Prairie	
DeValls Bluff	59-04	04/01/11	2.000%	Prairie	
DeWitt	01-02	10/01/09	3.500%	Arkansas	
Diamond City	05-15	10/01/97	1.000%	Boone	
DIAZ	34-07	04/01/09	1.000%	Jackson	
Dierks	31-02	09/01/88	1.000%	Howard	
Dover	58-03	06/01/93	1.000%	Pope	
Dumas	21-03	01/01/07	2.500%	Desha	
Dyer	17-07	04/01/95	1.000%	Crawford	
Earle	18-03	01/01/01	2.000%	Crittenden	
East Camden	52-03	12/01/87	1.000%	Ouachita	
El Dorado	70-02	07/01/07	1.250%	Union	
Elkins	72-02	01/01/09	2.000%	Washington	
*(1) Elm Springs	72-03	04/01/04	1.000%	Washington	
England	43-06	10/01/06	3.000%	Lonoke	
Etowah	47-17	01/01/00	1.000%	Mississippi	
Eudora	09-02	10/01/96	2.000%	Chicot	
Eureka Springs	08-01	04/01/03	2.250%	Carroll	
*(1) Fairfield Bay	71-04	04/01/01	1.500%	Van Buren	
Farmington	72-16	10/01/10	3.000%	Washington	
Fayetteville	72-14	01/01/07	2.000%	Washington	
Flippin	45-02	08/01/93	1.000%	Marion	
Fordyce	20-02	11/01/04	1.500%	Dallas	
Foreman	41-07	07/01/95	1.000%	Little River	
Forrest City	68-02	12/01/82	1.000%	St. Francis	
Fort Smith	65-01	05/01/01	2.000%	Sebastian	
Fouke	46-02	05/01/82	1.000%	Miller	
Fountain Hill	02-02	01/01/95	1.000%	Ashley	
Franklin (city)	33-05	01/01/89	1.000%	Izard	
Garfield	04-14	07/01/01	1.000%	Benton	
Garland (city)	46-01	09/01/81	1.000%	Miller	
Gassville	03-03	10/01/01	2.000%	Baxter	
Gentry	04-06	01/01/10	1.125%	Benton	
Gilbert	64-01	12/01/93	1.000%	Searcy	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Gillett	01-04	04/01/10	3.000%	Arkansas	
Gillham	66-03	01/01/03	1.000%	Sevier	
Gilmore	18-06	01/01/98	1.000%	Crittenden	
Glenwood	55-04	01/01/98	1.500%	Pike	
Gosnell	47-09	07/01/03	1.500%	Mississippi	
Gould	40-02	12/01/88	1.000%	Lincoln	
Grady	40-03	07/01/98	1.000%	Lincoln	
Gravette	04-07	10/01/09	2.000%	Benton	
Green Forest	08-03	04/01/00	1.000%	Carroll	
Greenbrier	23-03	01/01/07	2.000%	Faulkner	
Greenland	72-06	07/01/09	2.000%	Washington	
Greenwood	65-05	01/01/07	1.750%	Sebastian	
Guion	33-07	04/01/92	1.000%	Izard	
Gurdon	10-03	09/01/04	2.250%	Clark	
Guy	23-07	04/01/11	2.000%	Faulkner	
Hackett	65-09	01/01/03	1.000%	Sebastian	
Hamburg	02-03	06/01/92	1.000%	Ashley	
Hardy	67-01	09/01/81	1.000%	Sharp	
Harrisburg	56-03	11/01/92	1.000%	Poinsett	
Harrison	05-12	01/01/11	0.750%	Boone	
Hartford	65-10	10/01/09	1.000%	Sebastian	
Haskell	62-05	04/01/09	1.000%	Saline	
Hatfield	57-04	07/01/93	1.000%	Polk	
Havana	75-07	10/01/04	1.000%	Yell	
Hazen	59-01	10/01/10	3.000%	Prairie	
Heber Springs	12-03	07/01/06	1.000%	Cleburne	
Helena-West Helena	54-07	07/01/07	2.000%	Phillips	
Hermitage	06-02	10/01/95	1.000%	Bradley	
Highfill	04-16	10/01/02	2.000%	Benton	
Highland	67-09	10/01/02	1.500%	Sharp	
Holly Grove	48-03	10/01/10	3.000%	Monroe	
Hope	29-01	02/01/88	1.000%	Hempstead	
*(1) Horseshoe Bend	33-01	01/01/99	2.000%	Izard	
Hot Springs (city)	26-01	06/01/07	1.500%	Garland	
Hoxie	38-05	01/01/92	1.000%	Lawrence	
Hughes	68-01	01/01/82	1.000%	St. Francis	
*(1) Humphrey	01-03	12/01/87	1.000%	Arkansas	
Huntington	65-02	01/01/98	1.500%	Sebastian	
Huntsville	44-01	05/01/89	1.000%	Madison	
Imboden	38-06	04/01/10	1.000%	Lawrence	
Jacksonville	60-04	01/01/04	2.000%	Pulaski	
Jasper	51-01	01/01/04	2.000%	Newton	
Jennette	18-08	07/01/99	1.000%	Crittenden	
Johnson (city)	72-07	10/01/05	2.000%	Washington	
Joiner	47-10	01/01/08	1.250%	Mississippi	
Jonesboro	16-11	01/01/11	1.500%	Craighead	
Keiser	47-02	02/01/91	1.000%	Mississippi	
Keo	43-08	01/01/99	1.000%	Lonoke	
Kibler	17-05	05/01/92	1.000%	Crawford	
Kingsland	13-02	07/01/99	1.000%	Cleveland	
Lake City	16-09	04/01/11	1.000%	Craighead	
Lake Village	09-01	01/01/98	2.000%	Chicot	
Lakeview	03-05	08/01/84	1.000%	Baxter	
Lamar	36-05	10/01/06	1.000%	Johnson	
Lepanto	56-01	04/01/07	1.750%	Poinsett	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Leslie	64-02	01/01/01	1.000%	Searcy	
Lewisville	37-04	10/01/02	1.000%	Lafayette	
Lincoln	72-15	10/01/99	1.000%	Washington	
Little Flock	04-17	01/01/05	1.000%	Benton	
Little Rock	60-05	02/01/94	0.500%	Pulaski	
Lonoke (city)	43-09	07/01/00	2.000%	Lonoke	
Lowell	04-08	01/01/04	2.000%	Benton	
Luxora	47-12	07/01/98	1.000%	Mississippi	
Madison (city)	68-05	12/01/89	1.000%	St. Francis	
Magazine	42-04	01/01/09	2.000%	Logan	
Magnolia	14-03	07/01/07	2.125%	Columbia	
Malvern	30-01	01/01/09	1.000%	Hot Spring	
Mammoth Spring	25-01	06/01/82	1.000%	Fulton	
Manila	47-13	07/01/09	0.750%	Mississippi	
*(1) Mansfield	65-03	01/01/07	2.500%	Sebastian	
Marianna	39-01	07/01/07	2.000%	Lee	
Marion (city)	18-01	09/01/91	2.000%	Crittenden	
Marked Tree	56-04	10/01/07	2.000%	Poinsett	
Marshall	64-03	10/01/99	0.500%	Searcy	
Marvell	54-05	10/01/08	2.000%	Phillips	
Maumelle	60-06	04/01/04	1.000%	Pulaski	
Mayflower	23-02	10/01/08	2.000%	Faulkner	
McCrory	74-04	10/01/03	1.000%	Woodruff	
McGehee	21-01	07/01/07	3.000%	Desha	
Melbourne	33-02	04/01/02	1.000%	Izard	
Mena	57-01	05/01/97	1.000%	Polk	
Menifee	15-02	01/01/09	3.000%	Conway	
Mineral Springs	31-03	08/01/90	1.000%	Howard	
Monticello	22-01	08/01/87	1.000%	Drew	
Moro	39-05	08/01/91	1.000%	Lee	
Morrilton	15-01	04/01/87	1.000%	Conway	
Mount Ida	49-05	12/01/94	1.000%	Montgomery	
Mountain Home	03-01	07/01/81	1.000%	Baxter	
Mountain Pine	26-03	01/01/04	0.000%	Garland	
Mountain View	69-01	09/01/05	2.000%	Stone	
Mountainburg	17-04	01/01/00	2.500%	Crawford	
Mulberry	17-03	01/01/98	2.000%	Crawford	
Murfreesboro	55-05	10/01/99	1.500%	Pike	
Nashville	31-01	01/01/86	1.000%	Howard	
Newport	34-01	04/01/02	1.500%	Jackson	
Norfork	03-04	07/01/03	1.000%	Baxter	
Norman	49-03	07/01/08	1.000%	Montgomery	
North Little Rock	60-01	10/01/07	1.000%	Pulaski	
Oak Grove	08-13	02/01/95	1.000%	Carroll	
Ola	75-03	04/01/94	1.000%	Yell	
Oppelo	15-03	01/01/93	1.000%	Conway	
Osceola	47-01	07/01/87	1.000%	Mississippi	
Oxford	33-06	04/01/91	1.000%	Izard	
Ozark	24-07	08/01/93	1.000%	Franklin	
Palestine	68-04	03/01/88	1.000%	St. Francis	
Paragould	28-05	07/01/01	1.000%	Greene	
Paris	42-06	07/01/00	0.500%	Logan	
Patmos	29-08	10/01/93	1.000%	Hempstead	
Patterson	74-05	07/01/06	1.000%	Woodruff	
Pea Ridge	04-10	06/01/84	1.000%	Benton	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Perla	30-02	01/01/84	1.000%	Hot Spring	
Perryville	53-07	01/01/03	1.000%	Perry	
Piggott	11-03	10/01/10	2.000%	Clay	
Pine Bluff	35-01	07/01/11	1.625%	Jefferson	Increased by .625%
Pineville	33-04	01/01/89	1.000%	Izard	
Plainview	75-01	06/01/92	1.000%	Yell	
Plumerville	15-04	01/01/03	1.000%	Conway	
Pocahontas	61-04	10/01/07	1.000%	Randolph	
Portia	38-09	10/01/99	1.000%	Lawrence	
Pottsville	58-06	04/01/09	1.500%	Pope	
Prairie Grove	72-09	01/01/06	2.250%	Washington	
Prescott	50-01	07/01/09	1.000%	Nevada	
Pyatt	45-03	07/01/09	0.500%	Marion	
*(1) Quitman	12-05	10/01/07	1.500%	Cleburne	
Ravenden	38-11	01/01/03	1.000%	Lawrence	
Rector	11-02	07/01/04	2.000%	Clay	
Redfield	35-04	04/01/99	1.000%	Jefferson	
Rison	13-01	02/01/88	1.000%	Cleveland	
Rockport	30-03	10/01/86	1.000%	Hot Spring	
Roe	48-04	03/01/93	1.000%	Monroe	
Rogers	04-02	01/01/98	2.000%	Benton	
Rose Bud	73-01	04/01/09	2.000%	White	
Russellville	58-01	01/01/98	1.500%	Pope	
Salem	25-02	09/01/83	1.000%	Fulton	
Searcy (city)	73-15	07/01/06	0.500%	White	
Shannon Hills	62-02	11/01/83	1.000%	Saline	
Sheridan	27-01	01/01/98	2.000%	Grant	
Sherrill	35-07	04/01/03	1.000%	Jefferson	
Sherwood	60-07	04/01/05	1.000%	Pulaski	
Shirley	71-01	09/01/87	1.000%	Van Buren	
Siloam Springs	04-01	07/01/06	2.000%	Benton	
Sparkman	20-01	01/01/85	1.000%	Dallas	
*(1) Springdale	72-10	10/01/03	2.000%	Washington	
Springtown	04-21	07/01/05	1.000%	Benton	
St. Charles	01-06	07/01/03	2.000%	Arkansas	
Stamps	37-02	01/01/98	1.000%	Lafayette	
Star City	40-01	06/01/99	2.000%	Lincoln	
Stephens	52-02	11/01/86	1.000%	Ouachita	
Stuttgart	01-01	06/01/86	2.000%	Arkansas	
Sulphur Springs	04-12	01/01/85	1.000%	Benton	
Summit	45-04	09/01/93	1.000%	Marion	
Sunset	18-10	04/01/07	3.000%	Crittenden	
Swifton	34-09	04/01/01	1.000%	Jackson	
Taylor	14-04	07/01/05	2.000%	Columbia	
*(2) Texarkana	46-13	01/01/08	2.500%	Miller	
Thornton	07-03	01/01/96	1.000%	Calhoun	
Tontitown	72-11	10/01/05	2.000%	Washington	
Trumann	56-05	01/01/90	1.000%	Poinsett	
Tuckerman	34-02	10/01/06	1.250%	Jackson	
Turrell	18-11	04/01/99	2.000%	Crittenden	
Twin Groves	23-11	04/01/01	1.000%	Faulkner	
Tyronza	56-06	10/01/07	1.000%	Poinsett	
Van Buren (city)	17-02	04/01/08	1.000%	Crawford	
Vandervoort	57-05	01/01/07	1.000%	Polk	
Vilonia	23-04	04/01/09	2.500%	Faulkner	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Viola	25-03	02/01/89	1.000%	Fulton	
Wabbaseka	35-02	01/01/85	1.000%	Jefferson	
Waldenburg	56-09	09/01/06	2.000%	Poinsett	
Waldron	63-01	09/01/02	1.000%	Scott	
Walnut Ridge	38-01	04/01/89	1.000%	Lawrence	
Ward	43-10	01/01/96	1.000%	Lonoke	
Warren	06-03	09/01/94	1.000%	Bradley	
Washington (city)	29-10	09/01/93	1.000%	Hempstead	
Weiner	56-08	04/01/01	1.000%	Poinsett	
West Fork	72-12	10/01/97	2.000%	Washington	
West Memphis	18-02	01/01/02	1.500%	Crittenden	
Wheatley	68-03	12/01/91	1.000%	St. Francis	
White Hall	35-03	03/01/85	1.000%	Jefferson	
Wickes	57-07	02/01/95	1.000%	Polk	
Wiederkehr Village	24-03	01/01/89	1.000%	Franklin	
Wilton	41-04	01/01/91	1.000%	Little River	
Yellville	45-05	01/01/90	1.000%	Marion	

- COUNTY LIST -

Arkansas County	01-00	01/01/98	1.000%	
Ashley County	02-00	07/01/10	1.500%	
Baxter County	03-00	07/01/90	1.000%	
Benton County	04-00	08/01/98	1.000%	
Boone County	05-00	01/01/07	1.250%	
Bradley County	06-00	07/01/09	2.000%	
Calhoun County	07-00	07/01/02	1.500%	
Carroll County	08-00	10/01/00	0.500%	
Chicot County	09-00	01/01/09	3.000%	
Clark County	10-00	10/01/07	1.500%	
Clay County	11-00	01/01/98	0.500%	
Cleburne County	12-00	10/01/07	1.625%	
Cleveland County	13-00	04/01/05	1.250%	
Columbia County	14-00	01/01/99	1.500%	
Conway County	15-00	10/01/00	1.750%	
Craighead County	16-00	01/01/08	1.000%	
Crawford County	17-00	10/01/99	1.000%	
Crittenden County	18-00	05/01/98	1.750%	
Cross County	19-00	07/01/02	2.000%	
Dallas County	20-00	10/01/08	2.000%	
Desha County	21-00	02/01/05	1.500%	
Drew County	22-00	04/01/11	2.500%	
Faulkner County	23-00	04/01/00	0.500%	
Franklin County	24-00	04/01/01	1.500%	
Fulton County	25-00	07/01/04	2.000%	
Garland County	26-00	01/01/98	0.500%	
Grant County	27-00	01/01/09	1.250%	
Greene County	28-00	10/01/10	1.000%	
Hempstead County	29-00	10/01/08	2.750%	
Hot Spring County	30-00	01/01/09	1.500%	
Howard County	31-00	05/01/07	2.750%	
Independence County	32-00	04/01/09	1.500%	
Izard County	33-00	10/01/07	0.500%	
Jackson County	34-00	01/01/03	1.500%	
Jefferson County	35-00	07/01/11	1.625%	Increased by .375%
Johnson County	36-00	10/01/87	1.000%	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Lafayette County	37-00	04/01/07	2.250%		
Lawrence County	38-00	04/01/96	1.500%		
Lee County	39-00	09/01/81	1.000%		
Lincoln County	40-00	09/01/85	1.000%		
Little River County	41-00	07/01/07	2.250%		
Logan County	42-00	01/01/83	1.000%		
Lonoke County	43-00	10/01/09	1.000%		
Madison County	44-00	10/01/03	2.000%		
Marion County	45-00	05/01/83	1.000%		
Miller County	46-00	10/01/00	1.500%		
Mississippi County	47-00	01/01/11	2.000%		
Monroe County	48-00	09/01/89	0.000%		NO COUNTY TAX
Montgomery County	49-00	04/01/07	1.000%		
Nevada County	50-00	01/01/87	1.000%		
Newton County	51-00	10/01/09	1.500%		
Ouachita County	52-00	07/01/08	2.000%		
Perry County	53-00	01/01/08	2.500%		
Phillips County	54-00	07/01/00	2.000%		
Pike County	55-00	04/01/07	2.375%		
Poinsett County	56-00	09/01/00	1.250%		
Polk County	57-00	07/01/07	2.000%		
Pope County	58-00	10/01/94	1.000%		
Prairie County	59-00	01/01/85	1.000%		
Pulaski County	60-00	04/01/82	1.000%		
Randolph County	61-00	01/01/99	1.250%		
Saline County	62-00	08/01/07	0.000%		NO COUNTY TAX
Scott County	63-00	10/01/09	2.625%		
Searcy County	64-00	09/01/85	1.000%		
Sebastian County	65-00	01/01/02	1.250%		
Sevier County	66-00	01/01/06	2.375%		
Sharp County	67-00	01/01/06	1.000%		
St. Francis County	68-00	01/01/98	2.000%		
Stone County	69-00	05/01/87	1.000%		
Union County	70-00	01/01/06	2.000%		
Van Buren County	71-00	01/01/01	2.000%		
Washington County	72-00	12/01/04	1.250%		
White County	73-00	01/01/04	1.500%		
Woodruff County	74-00	10/01/88	1.000%		
Yell County	75-00	01/01/06	1.000%		

*(1) Following cities WITH a Sales and Use Tax ACROSS county lines:

The City of ALEXANDER - Pulaski Co. and Saline Co.
The City of ALPENA - Boone Co. and Carroll Co.
The City of ASH FLAT - Sharp Co. and Fulton Co.
The City of ELM SPRINGS - Washington Co. and Benton Co.
The City of FAIRFIELD BAY - Van Buren Co. and Cleburne Co.
The City of HORSESHOE BEND - Izard Co., Fulton Co. and Sharp Co.
The City of HUMPHREY - Arkansas Co. and Jefferson Co.
The City of MANSFIELD - Sebastian Co. and Scott Co.
The City of QUITMAN - Cleburne Co.; Faulkner Co. and Van Buren Co.
The City of SPRINGDALE - Washington Co. and Benton Co.

*(2) Beginning JANUARY 1, 2008 the Texarkana reporting code (46-09 AND 46-12) has been changed to (46-13) and the rate adjusted to 2.50%

ADDITIONAL INFORMATION

See the instructions for the excise tax reporting forms for special taxes such as:

Special taxes include Tourism tax, Beer Excise tax, Short Term Rental tax (non vehicle), Aviation Sales tax, Aviation Use tax, Liquor Excise tax, Residential Moving tax, Wholesale Vending tax, Short Term Rental Vehicle tax, Long Term Rental Vehicle tax,

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
10% Mixed Drink tax, and 4% Additional Mixed Drink tax.					
SALES TAX PHONE NUMBERS:					
501-682-7104	General Information	501-682-7904	FAX - Sales & Use Tax		
501-682-1895	Apply for a Permit	501-682-7105	Electronic Fund Transfers/Prepayments		
501-682-7924	Accounts Receivable Unit	SEE OUR INTERNET PAGE:			http://www.dfa.arkansas.gov