1	ORDINANCE NO.
2	
3	AN ORDINANCE TO CALL A SPECIAL ELECTION IN THE CITY OF
4	LITTLE ROCK, ARKANSAS, FOR JULY 13, 2021, ON THE QUESTION
5	OF WHETHER TO LEVY A 1% SALES AND USE TAX WITHIN THE
6	CITY OF LITTLE ROCK, ARKANSAS, TO PROVIDE THAT THE LEVY
7	SHALL COMMENCE ON JANUARY 1, 2022; TO PRESCRIBE OTHER
8	MATTERS THAT PERTAIN TO THE ELECTION; TO DECLARE AN
9	EMERGENCY; AND FOR OTHER PURPOSES.
10	
11	WHEREAS, the Board of Directors of the City of Little Rock, Arkansas (the "City"), passed Little
12	Rock, Ark., Ordinance No (April, 2021) which, if approved by the City electors, levies a 1%
13	Sales and Use Tax within the City; and,
14	WHEREAS, pursuant to Ark. Code Ann. § 26-75-308 a municipality, on once an ordinance which
15	levies a Sales and Use Tax is adopted, must, by ordinance provide for the calling and holding of a special
16	election on the question of whether to approve the levy; and,
17	WHEREAS, the purpose of this ordinance is to call a special election on the question of the levy of
18	the Sales and Use Tax.
19	NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY
20	OF LITTLE ROCK, ARKANSAS:
21	Section 1. A special election is also hereby called to be held on July 13, 2021, at which special election
22	there shall be submitted to the electors of the City the question of the levy of a 1% Sales and Use Tax
23	pursuant to Little Rock, Ark., Ordinance No (April, 2021), and which shall start collection on
24	January 1, 2022, and shall be levied on the receipts from the sale at retail of all items and services that are
25	subject to taxation under the Arkansas Gross Receipts Tax Act of 1941, as amended, as set out in Title 26,
26	Chapter 52, and the Arkansas Compensating Use Tax of 1949, as amended, as set out in Title 26, Chapter
27	53.
28	Section 2. On the ballot at the special election on the question referred to in Section 3 of this ordinance
29	the question of whether to levy a Sales and Compensating Use Tax referred to above in substantially the
30	following form:
31	Vote on measure by placing an "X" in the square opposite the measure either for or
32	against:

1		FOR Adoption of a 1% local Sales and Compensating Use Tax within the		
2		City of Little Rock, Arkansas, for which collections of the levy will begin		
3	3 on January 1, 2022.			
4		AGAINST adoption of a 1% local Sales and Compensating Use Tax		
5		within the City of Little Rock, Arkansas for which collections of the levy		
6		will commence on January 1, 2022.		
7	Section 3.	The election shall be held and conducted and the vote canvassed and the results declared		
8	under the law a	and in the manner now provided for municipal elections unless otherwise provided in Title		
9	26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") and			
10	only qualified voters of the City shall have the right to vote at the election.			
11	Section 4.	The results of the election shall be proclaimed by the Mayor, and his Proclamation shall be		
12	published one (1)-time in a newspaper having a general circulation in the City, which Proclamation shall			
13	advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty (30) days			
14	after the date of	f publication.		
15	Section 5.	A certified copy of this ordinance shall be filed with the Pulaski County Clerk at least sixty		
16	(60) days prior	to the election date.		
17	Section 6.	A certified copy of this ordinance shall be provided to the County Board of Election		
18	Commissioners	s so that the necessary Election Officials and supplies may be provided.		
19	Section 7.	A certified copy of this ordinance shall also be provided to the Commissioner of Revenues		
20	of the State of Arkansas as soon as practical.			
21	Section 8.	A copy of this ordinance shall be given to the County Board of Election Commissioners so		
22	that the necessary Election Officials and supplies may be provided.			
23	Section 9.	The Mayor and City Clerk or Recorder, for and on behalf of the City, be, and they are		
24	hereby authoriz	zed and directed to do any and all things necessary to call and hold the special election as		
25	herein provideo	and, if the levy of the Sales and Use Tax is approved by the electors, to cause the Sales and		
26	Use Tax to be c	collected in accordance with the Authorizing Legislation, and to perform all acts of whatever		
27	nature necessar	y in a timely fashion to carry out the authority conferred by this ordinance.		
28	Section 10	. Any other required steps not expressly set forth in this ordinance shall also be conducted		
29	in a timely fash	ion in order to accomplish the purposes set out within this ordinance.		
30	Section 11	Because the 3/8-Cent (\$0.00375 cents) Sales and Compensating Use Tax authorized in		
31	Little Rock, Ar	k., Ordinance No. 20,450 (July 11, 2011), approved by vote of the people, shall expire and		
32	collection shall cease on December 31, 2021, the aggregate increase in the levy of a Sales and Compensating			
33	Use Tax upon the successful implementation of the tax authorized in this ordinance, is only 5/8-Cent			
34	(.00625 cents)	when the levy commences on January 1, 2022.		

1 Section 9. Severability. In the event any section, subsection, subdivision, paragraph, subparagraph, 2 item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or 3 unconstitutional, such declaration or adjudication shall not affect the remaining provisions of this 4 ordinance, as if such invalid or unconstitutional provision was not originally a part of this ordinance.

5 Section 10. Repealer. All ordinances, resolutions, bylaws, and other matters inconsistent with this ordinance, including but not limited to Little Rock, Ark., Ordinance No. 20,449 (July 11, 2011) and, Little 6 7 Rock, Ark., Ordinance No. 20,450 (July 11, 2011), are hereby repealed to the extent of such inconsistency.

8 Section 11. Emergency Clause. The ability to properly fund necessary improvements, programs, 9 and operations of the City, and to properly budget for them as part of the process to adopt a 2022 Annual 10 Budget, and to have a timely election on the question of whether to impose the additional sales and 11 compensating use tax levy called for in this ordinance is essential to the public health, safety, and welfare; 12 an emergency is, therefore, declared to exist and this ordinance shall be in full force and effect from and

13 after the date of its passage and publication.

14 **PASSED:** May 4, 2021

15	ATTEST:	APPROVED:
16		
17 18	Susan Langley, City Clerk	Frank Scott, Jr., Mayor
19	APPROVED AS TO LEGAL FORM:	
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21 22	Thomas M. Carpenter, City Attorney	
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