



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           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 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 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 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.** The Mayor and City Clerk or Recorder, for and on behalf of the City, be, and they are  
22          hereby authorized and directed to do any and all things necessary to call and hold the special election as  
23          herein provided and, if the levy of the Sales and Use Tax is approved by the electors, to cause the Sales and  
24          Use Tax to be collected in accordance with the Authorizing Legislation, and to perform all acts of whatever  
25          nature necessary in a timely fashion to carry out the authority conferred by this ordinance.

26          **Section 9.** Any other required steps not expressly set forth in this ordinance shall also be conducted  
27          in a timely fashion in order to accomplish the purposes set out within this ordinance.

28          **Section 10.** Because the 3/8-Cent (\$0.00375 cents) Sales and Compensating Use Tax authorized in  
29          Little Rock, Ark., Ordinance No. 20,450 (July 11, 2011), approved by vote of the people, shall expire and  
30          collection shall cease on December 31, 2021, the aggregate increase in the levy of a Sales and Compensating  
31          Use Tax upon the successful implementation of the tax authorized in this ordinance, is only 5/8-Cent  
32          (.00625 cents) when the levy commences on January 1, 2022.

33          **Section 11. Severability.** In the event any section, subsection, subdivision, paragraph, subparagraph,  
34          item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or

1 unconstitutional, such declaration or adjudication shall not affect the remaining provisions of this  
2 ordinance, as if such invalid or unconstitutional provision was not originally a part of this ordinance.

3 **Section 12. Repealer.** All ordinances, resolutions, bylaws, and other matters inconsistent with this  
4 ordinance, including but not limited to Little Rock, Ark., Ordinance No. 20,449 (July 11, 2011) and, Little  
5 Rock, Ark., Ordinance No. 20,450 (July 11, 2011), are hereby repealed to the extent of such inconsistency.

6 **Section 13. Emergency Clause.** *The ability to properly fund necessary improvements, programs,*  
7 *and operations of the City, and to properly budget for them as part of the process to adopt a 2022 Annual*  
8 *Budget, and to have a timely election on the question of whether to impose the additional sales and*  
9 *compensating use tax levy called for in this ordinance is essential to the public health, safety, and welfare;*  
10 *an emergency is, therefore, declared to exist and this ordinance shall be in full force and effect from and*  
11 *after the date of its passage and publication.*

12 **PASSED: June 15, 2021**

13 **ATTEST:**

**APPROVED:**

14  
15 \_\_\_\_\_  
16 **Susan Langley, City Clerk**

\_\_\_\_\_ **Frank Scott, Jr., Mayor**

17 **APPROVED AS TO LEGAL FORM:**

18  
19 \_\_\_\_\_  
20 **Thomas M. Carpenter, City Attorney**

21 //

22 //

23 //

24 //

25 //

26 //

27 //

28 //

29 //

30 //

31 //

32 //

33 //

34 //

35 //