1	ORDINANCE NO.
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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 GENERAL ONE PERCENT (1%) SALES AND
6	COMPENSATING USE TAX WITHIN THE CITY OF LITTLE ROCK,
7	ARKANSAS, WITH WHICH, TO FUND PROJECTS, CAPITAL
8	IMPROVEMENTS AND ASSOCIATED COSTS AND EXPENSES TO
9	IMPROVE AND "REBUILD THE ROCK"; TO PROVIDE THAT
10	COLLECTIONS WILL BEGIN NO SOONER THAN JANUARY 1, 2022; TO
11	PRESCRIBE OTHER MATTERS THAT PERTAIN TO THE ELECTION;
12	TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.
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14	WHEREAS, the Board of Directors of the City of Little Rock, Arkansas (the "City"), passed Little
15	Rock, Ark., Ordinance No. 20,450 (July 11, 2011), which provides for the levy of a 3/8% Sales and
16	Compensating Use Tax within the City (the "Capital Sales and Use Tax") to be used for Municipal Capital
17	Improvements of a public nature for a period of ten (10) years, and this tax is scheduled to expire on
18	December 31, 2021; and,
19	WHEREAS, after careful review and discussion it has been determined that the City needs to address
20	a number of new matters which include projections, improvements, and operating expenses to program and
21	utilize these improvements; and,
22	WHEREAS, the purpose of this ordinance is to call a special election on the question of the levy of
23	the Capital Sales and Use Tax.
24	NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY
25	OF LITTLE ROCK, ARKANSAS:
26	Section 1. A special election is also hereby called to be held on July 13, 2021, at which special election
27	there shall be submitted to the electors of the City the question of the levy of a Sales and Compensating
28	Use Tax the proceeds of which will be used for public purposes.
29	Section 2. On the ballot at the special election on the question referred to in Section 3 of this ordinance
30	the question of whether to levy a sales and compensating use tax referred to above in substantially the
31	following form:
32	Vote on measure by placing an "X" in the square opposite the measure either for or
33	against:

□ FOR Adoption of a one percent (1%) local Sales and Compensating Use Tax within the City of Little Rock, Arkansas, for which collections will begin on January 1, 2022.

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AGAINST adoption of a one percent (1%) local Sales and Compensating
Use Tax within the City of Little Rock, Arkansas for which collections
will begin on January 1, 2022.

Section 3. The election shall be held and conducted and the vote canvassed and the results declared under the law and in the manner now provided for municipal elections unless otherwise provided in Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") and 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 copy of this ordinance shall be given to the County Board of Election Commissioners so 16 that the necessary Election Officials and supplies may be provided; a certified copy of this ordinance shall 17 also be provided to the Commissioner of Revenues of the State of Arkansas as soon as practical.
- 18 Section 6. The Mayor and City Clerk or Recorder, for and on behalf of the City, be, and they are 19 hereby authorized and directed to do any and all things necessary to call and hold the special election as 20 herein provided and, if the levy of the Sales and Use Tax is approved by the electors, to cause the Sales and 21 Use Tax to be collected in accordance with the Authorizing Legislation, and to perform all acts of whatever 22 nature necessary in a timely fashion to carry out the authority conferred by this ordinance.
- 23 Section 7. Any other required steps not expressly set forth in this ordinance shall also be conducted 24 in a timely fashion in order to accomplish the purposes set out within this ordinance.
- Section 8. Because the 3/8-Cent (\$0.375 cents) Sales and Compensating Use Tax authorized in Little Rock, Ark., Ordinance No. 20,450 (July 11, 2011), approved by vote of the people, shall expire and collection shall cease on December 31, 2021, the aggregate increase in the levy of a Sales and Compensating Use Tax upon the successful implementation of the tax authorized in this ordinance, is only 5/8-Cent (.625 cents) when collections begin on January 1, 2022.
- 30 Section 9. *Severability.* In the event any section, subsection, subdivision, paragraph, subparagraph, 31 item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or 32 unconstitutional, such declaration or adjudication shall not affect the remaining provisions of this 33 ordinance, as if such invalid or unconstitutional provision was not originally a part of this ordinance.

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

4	Section 11. <i>Emergency Clause.</i> The ability to properly fund necessary improvements, programs		
5	and operations of the City, and to properly budget for them as part of the process to adopt a 2022 Annual		
6	Budget, and to have a timely election on the question of whether to impose the additional sales and		
7	compensating use tax levy called for in this ordinance is essential to the public health, safety, and welfare, an emergency is, therefore, declared to exist and this ordinance shall be in full force and effect from and		
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9	after the date of its passage and publication.		
10	PASSED: April 6, 2021		
11	ATTEST:	APPROVED:	
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14	Susan Langley, City Clerk	Frank Scott, Jr., Mayor	
15	APPROVED AS TO LEGAL FORM:		
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17 18	Thomas M. Carpenter, City Attorney		
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