

ORDINANCE NO. O-2018-54

JENNIFER Brien
CLERK & PROBATE CLERK
BENTON COUNTY, ARK.

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF BENTON, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE CALLING A SPECIAL ELECTION IN BENTON COUNTY, ARKANSAS ON THE QUESTION OF LEVYING A COUNTY-WIDE ONE-EIGHTH OF ONE PERCENT (0.125%) SALES AND USE TAX FOR A PERIOD OF 54 MONTHS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.

WHEREAS, the Quorum Court of Benton County, Arkansas (the "County") has passed on November 27, 2018, Ordinance No. O-2018-53 (the "Tax Ordinance") providing for the levy of a 0.125% sales and use tax within the County for a period of 54 months (the "Sales and Use Tax"); and

WHEREAS, the purpose of this Ordinance is to call a special election on the question of the levy of the Sales and Use Tax;

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF BENTON COUNTY, ARKANSAS:

Article 1. There is hereby called a special election to be held on March 12, 2019, at which election there shall be submitted to the electors of the County the question of the levy of the Sales and Use Tax.

Article 2. The question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

0.125% (ONE-EIGHTH OF ONE PERCENT) SALES AND USE TAX

Adoption of a 0.125% (one-eighth of one percent) local sales and use tax within Benton County, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates will be distributed only to the County and used for the purposes of acquiring, constructing, equipping and furnishing a new court facility, and any necessary land acquisition and parking, drainage, flood control, lighting, road and utility improvements therefor, with any balance not needed for such purposes to be used for the operation, repair and maintenance of such court facility and buildings on the campus of the Historic County Courthouse. The sales and use tax shall be levied for a period of 54 months with an expected commencement date of July 1, 2019 and expiration date of December 31, 2023.

FOR.....

AGAINST.....

TENA O'BRIEN
CLERK & PROCLAMATION CLERK
BENTON COUNTY, ARK.

Article 3. The election shall be held and conducted and the vote canvassed and the results declared under the law and in the manner now provided for county elections and only qualified voters of the County shall have the right to vote at the election.

Article 4. The results of the election shall be proclaimed by the County Court, and such Proclamation shall be published one time in a newspaper published in the County and having a general circulation therein, which Proclamation shall advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty days after the date of publication.

Article 5. A copy of this Ordinance shall be (a) filed with the Benton County Clerk at least 60 days prior to the election date and (b) given to the Benton County Board of Election Commissioners so that the necessary election officials and supplies may be provided. A certified copy of this Ordinance and the Tax Ordinance shall also be provided to the Commissioner of Revenues of the State of Arkansas as soon as practical.

Article 6. The County Judge and County Clerk, for and on behalf of the County, are hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided and, if the levy of the Sales and Use Tax is approved by the electors, to cause the Sales and Use Tax to be collected, and to perform all acts of whatever nature necessary to carry out the authority conferred by this Ordinance.

Article 7. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Article 8. The provisions of this Ordinance are separable and if an article, phrase or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of the Ordinance.

PASSED: November 27, 2018.

ATTEST:

Tena O'Brien

TENA O'BRIEN, COUNTY CLERK
SPONSOR: JP Tom Allen
DATE ADOPTED: November 27, 2018
Votes For: 8 Vote Against: 5
Abstain: Present: Absent: 2

APPROVED:

Barry Moehring

BARRY MOEHRING, COUNTY JUDGE
DATE SIGNED: NOV 28 2018



ADOPTED

NOV 27 2018

FILED

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ORDINANCE NO. O-2018-53

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF BENTON, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE PROVIDING FOR THE LEVY OF A ONE-EIGHTH OF ONE PERCENT (0.125%) SALES AND USE TAX WITHIN BENTON COUNTY, ARKANSAS FOR A PERIOD OF 54 MONTHS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO

WHEREAS, the Quorum Court of Benton County, Arkansas (the "County") has determined that there is a great need for a source of revenue to be used to acquire, construct, equip and furnish a new court facility and any necessary land acquisition and parking, drainage, flood control, lighting, road and utility improvements therefor (collectively, the "Court Facility"); and

WHEREAS, the Court Facility will include particularly, without limitation, space for courtrooms, the judiciary, the circuit clerk and the probate clerk; and

WHEREAS, Title 26, Chapter 74, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") provides for the levy of county-wide sales and use taxes at the rate of 0.125%, 0.25%, 0.5%, 0.75% or 1%, or any combination thereof; and

WHEREAS, the purpose of this Ordinance is to levy a new county-wide sales and use tax at the rate of 0.125%, the net collections of which will be distributed only to the County and used to acquire, construct, equip and furnish the Court Facility, with any balance not needed for such purposes to be used to pay for the operation, repair and maintenance of the Court Facility and buildings on the campus of the Historic County Courthouse; and

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF BENTON COUNTY, ARKANSAS:

Article 1. Under the authority of the Authorizing Legislation, there is hereby levied a 0.125% tax on the gross receipts from the sale at retail within the County of all items which are subject to the Arkansas Gross Receipts Act of 1941, as amended (A.C.A. §§26-52-101, et seq.), and the imposition of an excise (or use) tax on the storage, use, distribution or other consumption within the County of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. §§26-53-101, et seq.), at a rate of 0.125% of the sale price of the property or, in the case of leases or rentals, of the lease or rental price (collectively, the "Sales and Use Tax"). The Sales and Use Tax shall be levied and collected on the gross receipts, gross proceeds or sales price in the maximum amount allowed from time to time under Arkansas law, subject to rebates and limitations as from time to time required by Arkansas statutes for certain single transactions.

Article 2. The Sales and Use Tax shall be levied for a period of 54 months.

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TENA O'BRIEN
CLERK & PRIVATE CLERK
MOEHRING COUNTY, ARK.

Article 3. The Sales and Use Tax shall be levied, and the net collections received after deduction of the administrative charges of the State of Arkansas and required rebates (the "Net Collections") shall be used to acquire, construct, equip and furnish the Court Facility, with any balance not needed for such purposes to be used to pay for the operation, repair and maintenance of the Court Facility and buildings on the campus of the Historic County Courthouse.

Article 4. The Net Collections shall be distributed only to the County and not to the municipalities therein.

Article 5. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Article 6. This Ordinance shall not take effect until an election is held on the question of levying the Sales and Use Tax at which a majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.

PASSED: November 27, 2018.



APPROVED:

[Handwritten Signature]

BARRY, MOEHRING COUNTY JUDGE
DATE SIGNED: NOV 28 2018

ATTEST:

[Handwritten Signature]

TENA O'BRIEN COUNTY CLERK
DATE ADOPTED: November 27, 2018
SPONSOR: JP Tom Allen
Votes For: 10 Votes Against: 3
Abstain: Present: Absent: 2