

Sales Tax for 2023

The Arkansas Department of Finance and Administration would like to remind you about 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. ATAP is available for most taxes administered by the Revenue Division. If you are not currently using ATAP, go to atap.arkansas.gov to sign up and learn about the services available.

ATAP operates 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:

- File and amend returns*
- Make payments
- Change name and address
- View correspondence
- View payments submitted
- View recent account activity
- View tax period financial information (tax, penalty, interest, credits, balance, etc.)
- Store banking information for use during payment submission
- Register for additional tax types
- Maintain all tax account types via a single login
- Assign 3rd party logins (CPA, power of attorney, responsible party, etc.)
- File a return using XML return upload for selected taxes
- File an Annual Reconciliation for Withholding Tax
- Upload W-2 information

*Individual Income Tax returns are not available to File or Amend on ATAP at this time

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 6.5%. 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 0.125%. 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 0.625%. 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 6.5%. 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 6.5% 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 0.125% 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 0.625% 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 6.5% 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 6.5%. 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 0.125%. 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 0.625%. 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 6.5%. 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.

For Future Use

- Line 13** For Future Use.

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.

For Future Use

- Line 14** For Future Use.

Tourism Tax

- Line 15A** Taxable Sales & Purchases - 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 2%. 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. Discount cannot exceed \$1,000.00.
- Line 15E** Net Tax Due - Subtract any amounts shown on line 15D from the amount on line 15C. Enter the difference here.

Short Term Rental 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%. 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. Discount cannot exceed \$1,000.00.
- Line 16E** Net Tax Due - Subtract any amounts shown on line 16D from the amount on line 16C. Enter the difference here.

Short Term Rental Vehicle 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 10%. 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. Discount cannot exceed \$1,000.00.
- Line 17E** Net Tax Due - Subtract any amounts shown on line 17D from the amount on line 17C. Enter the difference here.

For Future Use

- Line 18** For Future Use.

Residential Moving Tax

- Line 19A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 19C** Gross Tax Due - Multiply Column A by the state rate of 4.5%. Enter amount here.
- Line 19D** 2% Discount - Multiply Line 19C 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. Discount cannot exceed \$1,000.00.
- Line 19E** Net Tax Due - Subtract any amounts shown on line 19D from the amount on line 19C. Enter the difference here.

Wholesale Vending Tax

- Line 20A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 20E** Net Tax Due - Multiply Line 20A by 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 21A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 21E** Net Tax Due - Multiply Line 21A by 10% and enter amount here.

4% Additional Mixed Drink Tax

- Line 22A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 22E** Net Tax Due - Multiply Line 22A by 4% and enter amount here.

Liquor & Wine Excise Tax

- Line 23A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 23E** Net Tax Due - Multiply Line 23A by 3% and enter amount here.

Beer Excise Tax

- Line 24A** Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 24E** Net Tax Due - Multiply Line 24A by 1% and enter amount here.

- Line 25** **Total Special & Alcoholic Beverage Taxes** - Add the net tax due from lines 14 thru 24 and enter here. Place this amount on Line 34 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 26 thru 31) – 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 quarterly; 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** – For Sales Tax accounts only, 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. The discount shall not exceed one thousand dollars (\$1,000) per city and county reported. **Use Tax accounts are not eligible for the 2% discount.**
- 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 32 Total Local Sales and Use Tax** – Add the local taxes from all schedules and enter here. Place this amount on Line 35 on the front page of the tax report.

TOTALS (Lines 33 - 38)

- Line 33 Total State Tax** – Add Net Tax Due for Lines 1 through 13 and place the total on this line.
- Line 34 Total Special & Alcoholic Beverage Tax** – Amount from Line 25 should be entered here.
- Line 35 Total Local Tax** – Amount from Line 32 should be entered here.
- Line 36 Total Tax Due** – Add Lines 33, 34, and 35 and place the total amount here.
- Line 37 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 38 Net Tax Due** – Subtract Line 37 from Line 36 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 the following worksheet 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 Website, 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 retailer's remittance is on or before the dates due.

Current Tax Rate is 6.5% (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 6.5% (non-food items).

Food Tax

As of January 1, 2019, the state tax rate on sales of food and food ingredients is one eighth of one percent (0.125%) 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 0.125%.

Manufacturing Utility Tax

As of July 1, 2015, the state tax rate on sales of natural gas or electricity to a manufacturer for use directly in the manufacturing process is five eighths of one percent (0.625%) 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 0.625%.

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.

Current Tax Rate is 6.5%.

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 6.5%.

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.

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 26 – 31

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 quarterly 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 quarterly; 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. The discount shall not exceed one thousand dollars (\$1,000) per city and county reported.

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 32 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	C. Tax Type	D. Taxable Sales & Purchases	E. Rate	F. Gross Tax Due	G. Less 2% Discount	H. Local Cap Rebate	I. Net Tax Due
26. LITTLE ROCK	6005	SALES	10,000	1.125%	113.00	2.00		111.00
		USE						
27. PULASKI CO.	6000	SALES	10,000	1.000%	100.00	2.00		98.00
		USE						
28. CONWAY	2301	SALES	0	1.750%	0		99.75	-99.75
		USE						
29. FAULKNER CO.	2300	SALES	0	0.500%	0		28.50	-28.50
		USE						
30.		SALES						
		USE						
31.		SALES						
		USE						

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, 2023.

City or County Name	Code	Date	Rate	County	Recent Action
Big Flat**	03-06	1/1/2023	1.000%	Baxter	Annexation
Siloam Springs	04-01	1/1/2023	2.000%	Benton	Annexation
Bentonville*	04-03	1/1/2023	2.000%	Benton	Annexation
Decatur*	04-05	1/1/2023	1.000%	Benton	Annexation
Gentry	04-06	1/1/2023	2.000%	Benton	Annexation
Centerton*	04-09	1/1/2023	2.000%	Benton	Annexation
Marion	18-01	1/1/2023	2.000%	Crittenden	Annexation
Mayflower	23-02	1/1/2023	2.500%	Faulkner	Annexation
Rockport	30-03	1/1/2023	3.000%	Hot Spring	Annexation
Cabot	43-11	1/1/2023	2.000%	Lonoke	Annexation
Keiser	47-02	1/1/2023	2.000%	Mississippi	Annexation
Lepanto	56-01	1/1/2023	1.500%	Poinsett	Decreased
Little Rock	60-05	1/1/2023	1.125%	Pulaski	Annexation
Pocahontas	61-04	1/1/2023	2.000%	Randolph	Annexation
Bauxite	62-04	1/1/2023	1.500%	Saline	Annexation
Greenwood*	65-05	1/1/2023	2.000%	Sebastian	Annexation
Ouachita County	52-00	1/1/2023	2.000%	-	Decreased
Bentonville*	04-03	4/1/2023	2.000%	Benton	Annexation
Decatur*	04-05	4/1/2023	2.000%	Benton	Increased
Centerton*	04-09	4/1/2023	2.000%	Benton	Annexation
Avoca	04-13	4/1/2023	1.000%	Benton	Annexation
Piggott	11-03	4/1/2023	2.000%	Clay	Annexation
Emerson	14-01	4/1/2023	1.000%	Columbia	Enacted
Arkansas City	21-02	4/1/2023	2.000%	Desha	Enacted
Conway*	23-01	4/1/2023	1.750%	Faulkner	Annexation
Conway*	23-01	4/1/2023	1.750%	Faulkner	Decreased
Hot Springs	26-01	4/1/2023	1.500%	Garland	Annexation
Cushman	32-03	4/1/2023	1.000%	Independence	Enacted
Humnoke	43-07	4/1/2023	1.000%	Lonoke	Enacted
Ward	43-10	4/1/2023	2.000%	Lonoke	Annexation
Huntsville	44-01	4/1/2023	2.000%	Madison	Annexation
Clarendon	48-01	4/1/2023	4.000%	Monroe	Increased
Weiner	56-08	4/1/2023	1.500%	Poinsett	Increased
Waldenburg	56-09	4/1/2023	2.000%	Poinsett	Increased
DeValls Bluff	59-04	4/1/2023	2.000%	Prairie	Decreased
Benton	62-03	4/1/2023	2.500%	Saline	Annexation
Greenwood*	65-05	4/1/2023	2.000%	Sebastian	Annexation
Fayetteville	72-14	4/1/2023	2.000%	Washington	Annexation
Madison County	44-00	4/1/2023	2.500%	-	Increased

*Denotes multiple changes for this jurisdiction.

**Denotes jurisdiction is in multiple Counties.

Local Tax Rebate Computation

To compute the amount of rebate, take the invoice amounts exceeding \$2,500 (not including tax) and subtract \$2,500 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%
5. Total Local Tax Rebate		\$64.35

You must use this method to compute each Rebate for each local tax. For more information, visit our website: 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-179A, Local Tax Rebate Form according to the instructions on the form. The ET-179A, Local Tax Rebate Form may be printed from on our website www.arkansas.gov/salestax. You may not claim the local tax rebate for the city of Texarkana on the ET-1 Excise Tax Return.

STATE OF ARKANSAS
Department of Finance and Administration (DFA)
Division of Revenue

Central Tax Registration Unit
P.O. Box 8123
Little Rock, AR 72203-8123
Phone: 501-682-1895
Fax: 501-683-4283

SALE OR CLOSURE OF BUSINESS (Form AR-20)

Use this form to close tax accounts (if registered with ATAP, you may close accounts online at <https://atap.arkansas.gov>)

Section 1 – Taxpayer and Account Information

Legal Name: _____ DBA Name: _____

Address: _____

Telephone #: _____ FAX #: _____

REASON for Closing Tax Account (Check a box)

Tax Acct. Type (e.g. Sales & Use)	Acct. ID (e.g. 12345678-SLS)	CLOSED (Discontinued operations)	SOLD (If SLS acct., complete section 2)	CEASED TAX COLLECTION (e.g., no longer employer)	OWNERSHIP CHANGE	Effective Date (MMDDYYYY)

Section 2 – Tax Account Closure Information and Terms of Sale (Sales & Use Tax closures ONLY)

- Did you make any purchases for your own use with this permit? ☐ Yes ☐ No
If yes, did you pay the tax to this Department (DFA)? ☐ Yes ☐ No
- Are you still operating a business? ☐ Yes ☐ No
If yes, furnish the account/permit identification and location: _____
- If the business was sold, complete the following information:
Name and address of purchaser: _____
Selling price of fixtures and inventory: \$ _____ Total sales price: \$ _____

Section 3 – Items to send / return with this form

- | | |
|--|---|
| <input checked="" type="checkbox"/> Arkansas tax permits | <input checked="" type="checkbox"/> AR-3MAR Withholding; W2s |
| <input checked="" type="checkbox"/> Copy of Bill of Sale | <input checked="" type="checkbox"/> Final tax returns with payments |

Section 4 – Signature

Under penalties of perjury, I declare that I have examined the information above and to the best of my knowledge and belief, the responses are true and correct.

Signature of Owner/Officer

Date

ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
Combined Registration Change Form

Use this form to change tax account information (if registered with ATAP, you may perform this action online at <https://atap.arkansas.gov>)

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EIN or SSN	Legal Name of Business
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LEGAL / CORPORATION INFORMATION

Current	Change
Legal Name of Business	NEW Legal Name of Business
Physical Location Address	NEW Physical Location Address
Mailing Address	NEW Mailing Address

ACCOUNT INFORMATION

Current	Change	Sales/Use	WH	Other
Account Physical Location Address	NEW Account Physical Location Address			
Account Mailing Address	NEW Account Mailing Address			

CONTACT INFORMATION

<input type="checkbox"/> Sales	<input type="checkbox"/> Withholding	<input type="checkbox"/> Other:	<input type="checkbox"/> Sales	<input type="checkbox"/> Withholding	<input type="checkbox"/> Other:
<input type="checkbox"/> Add	<input type="checkbox"/> Change	<input type="checkbox"/> Delete	<input type="checkbox"/> Add	<input type="checkbox"/> Change	<input type="checkbox"/> Delete
Contact Name			Contact Name		
Phone Number			Phone Number		
Email Address			Email Address		
<input type="checkbox"/> Sales	<input type="checkbox"/> Withholding	<input type="checkbox"/> Other:	<input type="checkbox"/> Sales	<input type="checkbox"/> Withholding	<input type="checkbox"/> Other:
<input type="checkbox"/> Add	<input type="checkbox"/> Change	<input type="checkbox"/> Delete	<input type="checkbox"/> Add	<input type="checkbox"/> Change	<input type="checkbox"/> Delete
Contact Name			Contact Name		
Phone Number			Phone Number		
Email Address			Email Address		
Effective Date of Change	Signature of Owner, Partner, or Corporate Officer				Date
	Typed or Printed Name, of Owner, Partner or Corporate Officer				Date

Note: When physical address or legal name changes are requested, all state business tax permits must be surrendered with this form before any changes will be approved.

Mail this Form to: Arkansas Combined Registration, PO Box 8123, Little Rock, AR 72203-8123
 eMail: register.tax@dfa.arkansas.gov

ARKANSAS CITIES AND COUNTIES WITH LOCAL TAX OPTIONS

CITY	CODE	DATE	RATE	COUNTY LOCATION	CITY	CODE	DATE	RATE	COUNTY LOCATION
Alexander**	60-02	04/01/18	3.000%	Pulaski	Cave City**	67-03	04/01/14	1.000%	Sharp
Alma	17-01	01/01/99	2.000%	Crawford	Cave Springs*	04-11	04/01/20	2.250%	Benton
Almyra	01-05	01/01/05	1.000%	Arkansas	Cedarville	17-10	04/01/17	1.000%	Crawford
Alpena**	05-02	01/01/06	1.000%	Boone	Centerton*	04-09	10/01/99	2.000%	Benton
Altheimer	35-05	08/01/88	1.000%	Jefferson	Charleston	24-05	04/01/04	1.500%	Franklin
Altus	24-04	01/01/89	1.000%	Franklin	Cherokee Village**	67-08	01/01/12	1.000%	Sharp
Amity	10-04	10/01/96	1.500%	Clark	Cherry Valley	19-01	04/01/21	1.000%	Cross
Anthonyville	18-12	10/01/10	2.000%	Crittenden	Chidester	52-05	01/01/02	2.000%	Ouachita
Arkadelphia	10-02	01/01/20	2.000%	Clark	Clarendon	48-01	04/01/23	4.000%	Monroe
Arkansas City	21-02	04/01/23	2.000%	Desha	Clarksville	36-01	04/01/12	2.000%	Johnson
Ash Flat**	67-02	10/01/02	1.375%	Sharp	Clinton	71-03	01/01/97	1.000%	Van Buren
Ashdown	41-01	01/01/98	2.000%	Little River	Coal Hill	36-02	04/01/13	1.000%	Johnson
Atkins	58-02	10/01/07	2.000%	Pope	Concord	12-01	01/01/22	1.000%	Cleburne
Augusta	74-02	10/01/95	1.000%	Woodruff	Conway* (city)	23-01	04/01/23	1.750%	Faulkner
Austin	43-02	01/01/13	2.000%	Lonoke	Corning	11-01	10/01/08	1.750%	Clay
Avoca	04-13	05/01/88	1.000%	Benton	Cotter	03-02	01/01/22	2.000%	Baxter
Bald Knob	73-17	04/01/17	1.500%	White	Cotton Plant	74-01	11/01/84	1.000%	Woodruff
Barling	65-04	04/01/15	2.000%	Sebastian	Cove	57-02	04/01/09	2.000%	Polk
Batesville	32-01	07/01/12	2.000%	Independence	Crawfordsville	18-04	10/01/14	2.000%	Crittenden
Bauxite	62-04	10/01/07	1.500%	Saline	Crossett	02-01	10/01/20	1.750%	Ashley
Bay	16-01	10/01/11	1.000%	Craighead	Cushman	32-03	04/01/23	1.000%	Independence
Bearden	52-04	03/01/90	1.000%	Ouachita	Damascus**	23-05	10/01/12	1.000%	Faulkner
Beebe	73-02	01/01/22	1.250%	White	Danville	75-04	01/01/17	1.500%	Yell
Beedeville	34-05	01/01/07	0.500%	Jackson	Dardanelle	75-02	09/01/99	2.000%	Yell
Bella Vista	04-23	07/01/20	2.000%	Benton	De Queen	66-01	07/01/05	1.000%	Sevier
Belleville	75-06	10/01/04	1.000%	Yell	Decatur*	04-05	04/01/23	2.000%	Benton
Benton (city)	62-03	04/01/14	2.500%	Saline	Delight	55-03	04/01/11	1.000%	Pike
Bentonville*	04-03	10/01/03	2.000%	Benton	Dermott	09-03	04/01/15	2.000%	Chicot
Berryville	08-02	10/01/11	2.000%	Carroll	Des Arc	59-03	04/01/18	3.000%	Prairie
Bethel Heights	04-04	04/01/21	0.000%	Benton	DeValls Bluff	59-04	04/01/23	2.000%	Prairie
Big Flat**	03-06	07/01/16	1.000%	Baxter	DeWitt	01-02	04/01/18	3.500%	Arkansas
Black Rock	38-03	10/01/92	1.000%	Lawrence	Diamond City	05-15	10/01/97	1.000%	Boone
Blevins	29-02	01/01/09	1.500%	Hempstead	Diaz	34-07	04/01/09	1.000%	Jackson
Blue Mountain	42-01	10/01/92	1.000%	Logan	Dierks	31-02	09/01/88	1.000%	Howard
Blytheville	47-05	10/01/17	1.500%	Mississippi	Dover	58-03	07/01/20	2.000%	Pope
Bonanza	65-06	01/01/02	1.000%	Sebastian	Dumas	21-03	07/01/20	3.000%	Desha
Bono	16-03	10/01/11	1.000%	Craighead	Dyer	17-07	04/01/95	1.000%	Crawford
Booneville	42-10	01/01/21	2.000%	Logan	Earle	18-03	01/01/01	2.000%	Crittenden
Bradford	73-03	07/01/14	2.000%	White	East Camden	52-03	12/01/87	1.000%	Ouachita
Bradley (city)	37-01	01/01/11	1.000%	Lafayette	El Dorado	70-02	10/01/15	1.250%	Union
Branch	24-02	01/01/89	1.000%	Franklin	Elkins	72-02	10/01/14	2.750%	Washington
Briarcliff	03-09	07/01/08	1.000%	Baxter	Elm Springs**	72-03	04/01/04	1.000%	Washington
Brinkley	48-02	01/01/18	3.000%	Monroe	Emerson	14-01	04/01/23	1.000%	Columbia
Brookland	16-04	04/01/16	3.000%	Craighead	England	43-06	10/01/06	3.000%	Lonoke
Bryant	62-01	10/01/06	3.000%	Saline	Etowah	47-17	01/01/00	1.000%	Mississippi
Bull Shoals	45-01	01/01/18	2.000%	Marion	Eudora	09-02	10/01/96	2.000%	Chicot
Cabot	43-11	05/01/99	2.000%	Lonoke	Eureka Springs	08-01	10/01/17	2.375%	Carroll
Caddo Valley	10-01	10/01/10	2.000%	Clark	Evening Shade	67-04	04/01/15	1.000%	Sharp
Calico Rock	33-03	10/01/18	3.000%	Izard	Fairfield Bay**	71-04	04/01/01	1.500%	Van Buren
Camden	52-01	01/01/08	1.750%	Ouachita	Farmington	72-16	01/01/15	2.000%	Washington
Caraway	16-05	04/01/12	1.000%	Craighead	Fayetteville	72-14	01/01/07	2.000%	Washington
Carlisle	43-04	01/01/12	2.125%	Lonoke	Flippin	45-02	08/01/93	1.000%	Marion
Cash	16-06	04/01/16	1.000%	Craighead	Fordyce	20-02	11/01/04	1.500%	Dallas

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ARKANSAS CITIES AND COUNTIES WITH LOCAL TAX OPTIONS

CITY	CODE	DATE	RATE	COUNTY LOCATION	CITY	CODE	DATE	RATE	COUNTY LOCATION
Foreman	41-07	07/01/95	1.000%	Little River	Humnoke	43-07	04/01/23	1.000%	Lonoke
Forrest City	68-02	10/01/21	1.875%	St. Francis	Humphrey**	01-03	12/01/87	1.000%	Arkansas
Fort Smith	65-01	07/01/14	2.000%	Sebastian	Huntington	65-02	01/01/98	1.500%	Sebastian
Fouke	46-02	05/01/82	1.000%	Miller	Huntsville	44-01	01/01/14	2.000%	Madison
Fountain Hill	02-02	01/01/95	1.000%	Ashley	Imboden	38-06	04/01/10	1.000%	Lawrence
Franklin (city)	33-05	01/01/89	1.000%	Izard	Jacksonville	60-04	01/01/04	2.000%	Pulaski
Garfield	04-14	07/01/20	1.500%	Benton	Jasper	51-01	01/01/04	2.000%	Newton
Garland (city)	46-01	09/01/81	1.000%	Miller	Jennette**	18-08	07/01/99	1.000%	Crittenden
Gassville	03-03	01/01/15	1.000%	Baxter	Johnson (city)	72-07	01/01/22	3.000%	Washington
Gentry	04-06	04/01/19	2.000%	Benton	Joiner	47-10	01/01/08	1.250%	Mississippi
Gilbert	64-01	12/01/93	1.000%	Searcy	Jonesboro	16-11	01/01/15	1.000%	Craighead
Gillett	01-04	04/01/10	3.000%	Arkansas	Judsonia	73-10	04/01/17	1.000%	White
Gillham	66-03	04/01/21	3.000%	Sevier	Junction City	70-05	04/01/13	1.000%	Union
Gilmore	18-06	01/01/98	1.000%	Crittenden	Keiser	47-02	04/01/14	2.000%	Mississippi
Glenwood	55-04	01/01/98	1.500%	Pike	Keo	43-08	01/01/99	1.000%	Lonoke
Goshen	72-05	07/01/20	2.000%	Washington	Kibler	17-05	05/01/92	1.000%	Crawford
Gosnell	47-09	07/01/03	1.500%	Mississippi	Kingsland	13-02	07/01/99	1.000%	Cleveland
Gould	40-02	04/01/16	3.000%	Lincoln	Lake City	16-09	04/01/11	1.000%	Craighead
Grady	40-03	07/01/98	1.000%	Lincoln	Lake Village	09-01	01/01/98	2.000%	Chicot
Gravette	04-07	10/01/09	2.000%	Benton	Lakeview	03-05	08/01/84	1.000%	Baxter
Green Forest	08-03	10/01/13	2.250%	Carroll	Lamar	36-05	07/01/17	2.000%	Johnson
Greenbrier	23-03	07/01/18	2.500%	Faulkner	Leachville	47-11	10/01/20	1.000%	Mississippi
Greenland	72-06	10/01/17	3.000%	Washington	Lead Hill	05-07	04/01/15	1.000%	Boone
Greenwood*	65-05	04/01/14	2.000%	Sebastian	Lepanto	56-01	01/01/23	1.500%	Poinsett
Greers Ferry	12-02	10/01/14	1.000%	Cleburne	Leslie	64-02	01/01/01	1.000%	Searcy
Guion	33-07	04/01/92	1.000%	Izard	Lewisville	37-04	10/01/02	1.000%	Lafayette
Gum Springs	10-05	04/01/13	1.000%	Clark	Lincoln	72-15	04/01/21	3.000%	Washington
Gurdon	10-03	01/01/12	1.500%	Clark	Little Flock	04-17	01/01/05	1.000%	Benton
Guy	23-07	04/01/14	1.500%	Faulkner	Little Rock	60-05	01/01/22	1.125%	Pulaski
Hackett	65-09	01/01/03	1.000%	Sebastian	Lockesburg	66-05	04/01/15	0.750%	Sevier
Hamburg	02-03	01/01/19	3.000%	Ashley	London	58-05	07/01/22	1.000%	Pope
Hampton	07-01	07/01/19	0.500%	Calhoun	Lonoke (city)	43-09	04/01/18	3.000%	Lonoke
Hardy**	67-01	09/01/81	1.000%	Sharp	Lowell	04-08	01/01/04	2.000%	Benton
Harrisburg	56-03	01/01/16	2.000%	Poinsett	Luxora	47-12	07/01/98	1.000%	Mississippi
Harrison	05-12	10/01/21	1.750%	Boone	Madison (city)	68-05	12/01/89	1.000%	St. Francis
Hartford	65-10	10/01/16	2.000%	Sebastian	Magazine	42-04	01/01/09	2.000%	Logan
Haskell	62-05	04/01/17	2.000%	Saline	Magnolia	14-03	01/01/13	2.375%	Columbia
Hatfield	57-04	07/01/93	1.000%	Polk	Malvern	30-01	01/01/18	2.000%	Hot Spring
Havana	75-07	10/01/04	1.000%	Yell	Mammoth Spring	25-01	06/01/82	1.000%	Fulton
Hazen	59-01	10/01/10	3.000%	Prairie	Manila	47-13	07/01/15	1.250%	Mississippi
Heber Springs	12-03	07/01/06	1.000%	Cleburne	Mansfield**	65-03	01/01/07	2.500%	Sebastian
Hector	58-04	04/01/19	1.500%	Pope	Marianna	39-01	07/01/07	2.000%	Lee
Helena-West Helena	54-07	07/01/07	2.000%	Phillips	Marion (city)	18-01	09/01/91	2.000%	Crittenden
Hermitage	06-02	10/01/95	2.000%	Bradley	Marked Tree	56-04	10/01/07	2.000%	Poinsett
Higginson	73-09	04/01/15	1.000%	White	Marmaduke	28-03	01/01/12	1.250%	Greene
Highfill	04-16	10/01/02	2.000%	Benton	Marshall	64-03	10/01/99	0.500%	Searcy
Highland	67-09	10/01/02	1.500%	Sharp	Marvell	54-05	10/01/08	2.000%	Phillips
Holly Grove	48-03	10/01/10	3.000%	Monroe	Maumelle	60-06	07/01/18	2.000%	Pulaski
Hope	29-01	02/01/88	1.000%	Hempstead	Mayflower	23-02	01/01/20	2.500%	Faulkner
Horatio	66-04	07/01/14	1.000%	Sevier	Maynard	61-02	04/01/12	1.500%	Randolph
Horseshoe Bend**	33-01	01/01/99	2.000%	Izard	McCaskill	29-05	10/01/18	1.500%	Hempstead
Hot Springs (city)	26-01	06/01/07	1.500%	Garland	McCrary	74-04	10/01/03	1.000%	Woodruff
Hoxie	38-05	01/01/92	1.000%	Lawrence	McGehee	21-01	07/01/07	3.000%	Desha
Hughes	68-01	01/01/82	1.000%	St. Francis	McNab	29-11	10/01/22	1.500%	Hempstead

ARKANSAS CITIES AND COUNTIES WITH LOCAL TAX OPTIONS

CITY	CODE	DATE	RATE	COUNTY LOCATION	CITY	CODE	DATE	RATE	COUNTY LOCATION
McRae	73-12	04/01/13	1.000%	White	Pyatt	45-03	07/01/09	0.500%	Marion
Melbourne	33-02	10/01/12	2.000%	Izard	Quitman**	12-05	10/01/07	1.500%	Cleburne
Mena	57-01	05/01/97	1.000%	Polk	Ravenden	38-11	01/01/03	1.000%	Lawrence
Menifee	15-02	01/01/09	3.000%	Conway	Rector	11-02	07/01/04	2.000%	Clay
Midland	65-12	10/01/22	1.000%	Sebastian	Redfield	35-04	04/01/19	2.000%	Jefferson
Mineral Springs	31-03	08/01/90	1.000%	Howard	Rison	13-01	02/01/88	1.000%	Cleveland
Monette	16-10	10/01/13	1.000%	Craighead	Rockport	30-03	04/01/22	3.000%	Hot Spring
Monticello	22-01	08/01/87	1.000%	Drew	Roe	48-04	03/01/93	1.000%	Monroe
Moorefield	32-05	07/01/15	2.000%	Independence	Rogers	04-02	01/01/98	2.000%	Benton
Moro	39-05	08/01/91	1.000%	Lee	Rose Bud	73-01	04/01/09	2.000%	White
Morrilton	15-01	04/01/87	1.000%	Conway	Rosston	50-06	04/01/22	1.000%	Nevada
Morrison Bluff	42-05	04/01/21	1.000%	Logan	Rudy	17-09	07/01/16	0.500%	Crawford
Mount Ida	49-05	12/01/94	1.000%	Montgomery	Russellville	58-01	01/01/98	1.500%	Pope
Mountain Home	03-01	07/01/21	2.125%	Baxter	Salem	25-02	09/01/83	1.000%	Fulton
Mountain Pine	26-03	01/01/04	0.000%	Garland	Salesville	03-07	07/01/12	1.000%	Baxter
Mountain View	69-01	09/01/05	2.000%	Stone	Scranton	42-08	04/01/19	1.000%	Logan
Mountainburg	17-04	01/01/00	2.500%	Crawford	Searcy (city)	73-15	07/01/14	1.500%	White
Mulberry	17-03	01/01/98	2.000%	Crawford	Shannon Hills	62-02	11/01/83	1.000%	Saline
Murfreesboro	55-05	10/01/99	1.500%	Pike	Sheridan	27-01	01/01/98	2.000%	Grant
Nashville	31-01	01/01/86	1.000%	Howard	Sherrill	35-07	04/01/03	1.000%	Jefferson
Newport	34-01	04/01/02	1.500%	Jackson	Sherwood	60-07	10/01/18	2.000%	Pulaski
Norfork	03-04	07/01/03	1.000%	Baxter	Shirley	71-01	09/01/87	1.000%	Van Buren
Norman	49-03	07/01/08	1.000%	Montgomery	Siloam Springs	04-01	10/01/18	2.000%	Benton
North Little Rock	60-01	01/01/18	2.000%	Pulaski	Sparkman	20-01	01/01/85	1.000%	Dallas
Oak Grove	08-13	02/01/95	1.000%	Carroll	Springdale**	72-10	10/01/03	2.000%	Washington
Oak Grove Heights	28-04	07/01/16	1.000%	Greene	Springtown	04-21	07/01/05	1.000%	Benton
Ola	75-03	04/01/13	2.000%	Yell	St. Charles	01-06	07/01/03	2.000%	Arkansas
Oppelo	15-03	01/01/93	1.000%	Conway	St. Paul	44-03	07/01/20	2.000%	Madison
Osceola	47-01	10/01/13	1.000%	Mississippi	Stamps	37-02	01/01/98	1.000%	Lafayette
Oxford	33-06	04/01/91	1.000%	Izard	Star City	40-01	01/01/21	1.250%	Lincoln
Ozark	24-07	07/01/16	2.000%	Franklin	Stephens	52-02	11/01/86	1.000%	Ouachita
Palestine	68-04	10/01/12	2.000%	St. Francis	Strong	70-08	04/01/13	1.000%	Union
Pangburn	73-13	07/01/13	1.000%	White	Stuttgart	01-01	07/01/14	3.000%	Arkansas
Paragould	28-05	01/01/12	0.750%	Greene	Subiaco	42-09	04/01/21	1.000%	Logan
Paris	42-06	01/01/14	1.500%	Logan	Sulphur Springs	04-12	01/01/85	1.000%	Benton
Parkdale	02-05	04/01/21	1.000%	Ashley	Summit	45-04	09/01/93	1.000%	Marion
Parkin	19-03	04/01/21	1.000%	Cross	Sunset	18-10	04/01/07	3.000%	Crittenden
Patmos	29-08	10/01/93	1.000%	Hempstead	Swifton	34-09	04/01/01	1.000%	Jackson
Patterson	74-05	07/01/06	1.000%	Woodruff	Taylor	14-04	07/01/05	2.000%	Columbia
Pea Ridge	04-10	01/01/22	2.000%	Benton	Texarkana	46-13	01/01/08	2.500%	Miller
Perla	30-02	01/01/84	1.000%	Hot Spring	Thornton	07-03	01/01/96	1.000%	Calhoun
Perryville	53-07	01/01/03	1.000%	Perry	Tontitown	72-11	01/01/18	2.750%	Washington
Piggott	11-03	01/01/19	2.000%	Clay	Trumann	56-05	01/01/17	2.000%	Poinsett
Pine Bluff	35-01	10/01/17	2.250%	Jefferson	Tuckerman	34-02	10/01/06	1.250%	Jackson
Pineville	33-04	01/01/89	1.000%	Izard	Turrell	18-11	04/01/99	2.000%	Crittenden
Plainview	75-01	10/01/17	1.500%	Yell	Twin Groves	23-11	10/01/12	0.000%	Faulkner
Pleasant Plains	32-08	04/01/17	2.000%	Independence	Tyrnza	56-06	10/01/07	1.000%	Poinsett
Plumerville	15-04	10/01/17	2.000%	Conway	Van Buren (city)	17-02	10/01/19	1.500%	Crawford
Pocahontas	61-04	10/01/13	2.000%	Randolph	Vandervoort	57-05	01/01/07	1.000%	Polk
Portia	38-09	10/01/99	1.000%	Lawrence	Vilonia	23-04	04/01/20	2.750%	Faulkner
Portland	02-06	01/01/14	1.000%	Ashley	Viola	25-03	01/01/16	2.000%	Fulton
Pottsville	58-06	04/01/09	1.500%	Pope	Wabbaseka	35-02	04/01/19	2.000%	Jefferson
Prairie Grove	72-09	04/01/19	2.750%	Washington	Waldenburg	56-09	04/01/23	2.000%	Poinsett
Prescott	50-01	07/01/09	1.000%	Nevada	Waldron	63-01	10/01/22	1.000%	Scott

ARKANSAS CITIES AND COUNTIES WITH LOCAL TAX OPTIONS

CITY	CODE	DATE	RATE	COUNTY LOCATION	CITY	CODE	DATE	RATE	COUNTY LOCATION
Walnut Ridge	38-01	10/01/18	2.000%	Lawrence	Wickes	57-07	02/01/95	1.000%	Polk
Ward	43-10	04/01/15	2.000%	Lonoke	Widener	68-08	04/01/12	1.750%	St. Francis
Warren	06-03	09/01/94	1.000%	Bradley	Wiederkehr Village	24-03	01/01/89	1.000%	Franklin
Washington (city)	29-10	09/01/93	1.000%	Hempstead	Wilmot	02-07	04/01/19	2.000%	Ashley
Weiner	56-08	04/01/23	1.500%	Poinsett	Wilson	47-16	10/01/16	1.000%	Mississippi
West Fork	72-12	01/01/17	3.000%	Washington	Wilton	41-04	01/01/91	1.000%	Little River
West Memphis	18-02	01/01/02	1.500%	Crittenden	Winslow	72-13	07/01/20	2.000%	Washington
Western Grove	51-02	10/01/15	1.000%	Newton	Wynne	19-04	10/01/11	1.000%	Cross
Wheatley	68-03	12/01/91	1.000%	St. Francis	Yellville	45-05	01/01/13	2.000%	Marion
White Hall	35-03	03/01/85	1.000%	Jefferson					

COUNTY	CODE	DATE	RATE	COUNTY	CODE	DATE	RATE
Arkansas County	01-00	01/01/98	1.000%	Lee County	39-00	09/01/81	1.000%
Ashley County	02-00	07/01/10	1.500%	Lincoln County	40-00	10/01/18	2.000%
Baxter County	03-00	01/01/19	1.250%	Little River County	41-00	01/01/20	2.875%
Benton County	04-00	08/01/98	1.000%	Logan County	42-00	01/01/17	2.000%
Boone County	05-00	01/01/07	1.250%	Lonoke County	43-00	10/01/21	1.500%
Bradley County	06-00	07/01/09	2.000%	Madison County	44-00	04/01/23	2.500%
Calhoun County	07-00	07/01/14	2.500%	Marion County	45-00	04/01/17	1.750%
Carroll County	08-00	10/01/00	0.500%	Miller County	46-00	10/01/12	1.250%
Chicot County	09-00	04/01/16	2.000%	Mississippi County	47-00	04/01/15	2.500%
Clark County	10-00	10/01/07	1.500%	Monroe County			0.000%
Clay County	11-00	04/01/14	1.500%	Montgomery County	49-00	10/01/18	3.000%
Cleburne County	12-00	10/01/07	1.625%	Nevada County	50-00	01/01/14	2.000%
Cleveland County	13-00	10/01/14	3.250%	Newton County	51-00	10/01/18	1.000%
Columbia County	14-00	01/01/99	1.500%	Ouachita County	52-00	01/01/23	2.000%
Conway County	15-00	10/01/00	1.750%	Perry County	53-00	04/01/21	2.750%
Craighead County	16-00	01/01/08	1.000%	Phillips County	54-00	07/01/00	2.000%
Crawford County	17-00	07/01/21	1.250%	Pike County	55-00	07/01/12	2.000%
Crittenden County	18-00	01/01/21	1.750%	Poinsett County	56-00	01/01/20	1.750%
Cross County	19-00	10/01/19	3.000%	Polk County	57-00	07/01/07	2.000%
Dallas County	20-00	10/01/08	2.000%	Pope County	58-00	10/01/94	1.000%
Desha County	21-00	02/01/05	1.500%	Prairie County	59-00	04/01/14	1.500%
Drew County	22-00	07/01/20	2.250%	Pulaski County	60-00	04/01/82	1.000%
Faulkner County	23-00	04/01/00	0.500%	Randolph County	61-00	01/01/99	1.250%
Franklin County	24-00	07/01/21	2.000%	Saline County	62-00	04/01/19	0.375%
Fulton County	25-00	04/01/19	3.000%	Scott County	63-00	04/01/21	2.000%
Garland County	26-00	07/01/17	1.500%	Searcy County	64-00	04/01/17	1.500%
Grant County	27-00	04/01/19	1.250%	Sebastian County	65-00	01/01/22	1.000%
Greene County	28-00	07/01/20	1.375%	Sevier County	66-00	04/01/20	3.125%
Hempstead County	29-00	07/01/22	2.000%	Sharp County	67-00	04/01/19	1.750%
Hot Spring County	30-00	01/01/09	1.500%	St. Francis County	68-00	04/01/20	3.000%
Howard County	31-00	05/01/07	2.750%	Stone County	69-00	07/01/20	1.500%
Independence County	32-00	04/01/18	1.500%	Union County	70-00	01/01/06	2.000%
Izard County	33-00	10/01/07	0.500%	Van Buren County	71-00	10/01/20	1.500%
Jackson County	34-00	07/01/13	2.250%	Washington County	72-00	07/01/21	1.250%
Jefferson County	35-00	07/01/18	1.250%	White County	73-00	04/01/17	1.750%
Johnson County	36-00	10/01/87	1.000%	Woodruff County	74-00	01/01/18	2.000%
Lafayette County	37-00	04/01/07	2.250%	Yell County	75-00	01/01/21	1.125%
Lawrence County	38-00	04/01/16	2.500%				

**Denotes multiple changes for this jurisdiction*

***Denotes jurisdiction is in multiple counties*

Based on information available January 1, 2023

