



STATE OF ARKANSAS
DEPARTMENT OF FINANCE
AND ADMINISTRATION

REVENUE DIVISION
SALES AND USE TAX SECTION
P.O. BOX 1272
LITTLE ROCK, AR 72203-1272
PHONE: (501) 682-7104
FAX: (501) 682-7904

OCTOBER - DECEMBER 2021

LIST OF CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	- CITY LIST -					
* (1)	Alexander	60-02	04/01/18	3.000%	Pulaski	
	Alma	17-01	01/01/99	2.000%	Crawford	
	Almyra	01-05	01/01/05	1.000%	Arkansas	
* (1)	Alpena	05-02	01/01/06	1.000%	Boone	
	Altheimer	35-05	08/01/88	1.000%	Jefferson	
	Altus	24-04	01/01/89	1.000%	Franklin	
	Amity	10-04	10/01/96	1.500%	Clark	
	Anthonyville	18-12	10/01/10	2.000%	Crittenden	
	Arkadelphia	10-02	01/01/20	2.000%	Clark	
* (1)	Ash Flat	67-02	10/01/02	1.375%	Sharp	
	Ashdown	41-01	01/01/98	2.000%	Little River	
	Atkins	58-02	10/01/07	2.000%	Pope	
	Augusta	74-02	10/01/95	1.000%	Woodruff	
	Austin	43-02	01/01/13	2.000%	Lonoke	
	Avoca	04-13	05/01/88	1.000%	Benton	
	Bald Knob	73-17	04/01/17	1.500%	White	
	Barling	65-04	04/01/15	2.000%	Sebastian	
	Batesville	32-01	07/01/12	2.000%	Independence	
	Bauxite	62-04	10/01/10	1.500%	Saline	
	Bay	16-01	10/01/11	1.000%	Craighead	
	Bearden	52-04	03/01/90	1.000%	Ouachita	
	Beebe	73-02	09/01/86	1.000%	White	
	Beedeville	34-05	01/01/07	0.500%	Jackson	
	Bella Vista	04-23	07/01/20	2.000%	Benton	
	Belleville	75-06	10/01/04	1.000%	Yell	
	Benton (city)	62-03	04/01/14	2.500%	Saline	
	Bentonville	04-03	10/01/03	2.000%	Benton	
	Berryville	08-02	10/01/11	2.000%	Carroll	
* (1)	Big Flat	03-06	07/01/16	1.000%	Baxter	
	Black Rock	38-03	10/01/92	1.000%	Lawrence	
	Blevins	29-02	01/01/09	1.500%	Hempstead	
	Blue Mountain	42-01	10/01/92	1.000%	Logan	
	Blytheville	47-05	10/01/17	1.500%	Mississippi	
	Bonanza	65-06	01/01/02	1.000%	Sebastian	
	Bono	16-03	10/01/11	1.000%	Craighead	
	Booneville	42-10	01/01/21	2.000%	Logan	
	Bradford	73-03	07/01/14	2.000%	White	
	Bradley (city)	37-01	01/01/11	1.000%	Lafayette	
	Branch	24-02	01/01/89	1.000%	Franklin	
	Briarcliff	03-09	07/01/08	1.000%	Baxter	
	Brinkley	48-02	01/01/18	3.000%	Monroe	
	Brookland	16-04	04/01/16	3.000%	Craighead	
	Bryant	62-01	10/01/06	3.000%	Saline	
	Bull Shoals	45-01	01/01/18	2.000%	Marion	
	Cabot	43-11	05/01/99	2.000%	Lonoke	
	Caddo Valley	10-01	10/01/10	2.000%	Clark	
	Calico Rock	33-03	10/01/18	3.000%	Izard	
	Camden	52-01	01/01/08	1.750%	Ouachita	
	Caraway	16-05	04/01/12	1.000%	Craighead	
	Carlisle	43-04	01/01/12	2.125%	Lonoke	
	Cash	16-06	04/01/16	1.000%	Craighead	
* (1)	Cave City	67-03	04/01/14	1.000%	Sharp	
	Cave Springs	04-11	04/01/20	2.250%	Benton	
	Cedarville	17-10	04/01/17	1.000%	Crawford	
	Centerton	04-09	10/01/99	2.000%	Benton	
	Charleston	24-05	04/01/04	1.500%	Franklin	
* (1)	Cherokee Village	67-08	01/01/12	1.000%	Sharp	
	Cherry Valley	19-01	04/01/21	1.000%	Cross	
	Chidester	52-05	01/01/02	2.000%	Ouachita	
	Clarendon	48-01	10/01/11	3.000%	Monroe	
	Clarksville	36-01	04/01/12	2.000%	Johnson	
	Clinton	71-03	01/01/97	1.000%	Van Buren	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Coal Hill	36-02	04/01/13	1.000%	Johnson	
Conway (city)	23-01	04/01/18	2.125%	Faulkner	
Corning	11-01	10/01/08	1.750%	Clay	
Cotter	03-02	10/01/21	1.000%	Baxter	DECREASED BY 1%
Cotton Plant	74-01	11/01/84	1.000%	Woodruff	
Cove	57-02	04/01/09	2.000%	Polk	
Crawfordsville	18-04	10/01/14	2.000%	Crittenden	
Crossett	02-01	10/01/20	1.750%	Ashley	
* (1) Damascus	23-05	10/01/12	1.000%	Faulkner	
Danville	75-04	01/01/17	1.500%	Yell	
Dardanelle	75-02	09/01/99	2.000%	Yell	
De Queen	66-01	07/01/05	1.000%	Sevier	
Decatur	04-05	03/01/83	1.000%	Benton	
Delight	55-03	04/01/11	1.000%	Pike	
Dermott	09-03	04/01/15	2.000%	Chicot	
Des Arc	59-03	04/01/18	3.000%	Prairie	
DeValls Bluff	59-04	04/01/13	3.000%	Prairie	
DeWitt	01-02	04/01/18	3.500%	Arkansas	
Diamond City	05-15	10/01/97	1.000%	Boone	
Diaz	34-07	04/01/09	1.000%	Jackson	
Dierks	31-02	09/01/88	1.000%	Howard	
Dover	58-03	07/01/20	2.000%	Pope	
Dumas	21-03	07/01/20	3.000%	Desha	
Dyer	17-07	04/01/95	1.000%	Crawford	
Earle	18-03	01/01/01	2.000%	Crittenden	
East Camden	52-03	12/01/87	1.000%	Ouachita	
El Dorado	70-02	10/01/15	1.250%	Union	
Elkins	72-02	10/01/14	2.750%	Washington	
* (1) Elm Springs	72-03	04/01/04	1.000%	Washington	
England	43-06	10/01/06	3.000%	Lonoke	
Etowah	47-17	01/01/00	1.000%	Mississippi	
Eudora	09-02	10/01/96	2.000%	Chicot	
Eureka Springs	08-01	10/01/17	2.375%	Carroll	
Evening Shade	67-04	04/01/15	1.000%	Sharp	
* (1) Fairfield Bay	71-04	04/01/01	1.500%	Van Buren	
Farmington	72-16	01/01/15	2.000%	Washington	
Fayetteville	72-14	01/01/07	2.000%	Washington	
Flippin	45-02	08/01/93	1.000%	Marion	
Fordyce	20-02	11/01/04	1.500%	Dallas	
Foreman	41-07	07/01/95	1.000%	Little River	
Forrest City	68-02	10/01/21	1.875%	St. Francis	INCREASED BY .625%
Fort Smith	65-01	05/01/01	2.000%	Sebastian	
Fouke	46-02	05/01/82	1.000%	Miller	
Fountain Hill	02-02	01/01/95	1.000%	Ashley	
Franklin (city)	33-05	01/01/89	1.000%	Izard	
Garfield	04-14	07/01/20	1.500%	Benton	
Garland (city)	46-01	09/01/81	1.000%	Miller	
Gassville	03-03	01/01/15	1.000%	Baxter	
Gentry	04-06	04/01/19	2.000%	Benton	
Gilbert	64-01	12/01/93	1.000%	Searcy	
Gillett	01-04	04/01/10	3.000%	Arkansas	
Gillham	66-03	04/01/21	3.000%	Sevier	
Gilmore	18-06	01/01/98	1.000%	Crittenden	
Glenwood	55-04	01/01/98	1.500%	Pike	
Goshen	72-05	07/01/20	2.000%	Washington	
Gosnell	47-09	07/01/03	1.500%	Mississippi	
Gould	40-02	04/01/16	3.000%	Lincoln	
Grady	40-03	07/01/98	1.000%	Lincoln	
Gravette	04-07	10/01/09	2.000%	Benton	
Green Forest	08-03	10/01/13	2.250%	Carroll	
Greenbrier	23-03	07/01/18	2.500%	Faulkner	
Greenland	72-06	10/01/17	3.000%	Washington	
Greenwood	65-05	04/01/14	2.000%	Sebastian	
Greers Ferry	12-02	10/01/14	1.000%	Cleburne	
Guion	33-07	04/01/92	1.000%	Izard	
Gum Springs	10-05	04/01/13	1.000%	Clark	
Gurdon	10-03	01/01/12	1.500%	Clark	
Guy	23-07	04/01/14	1.500%	Faulkner	
Hackett	65-09	01/01/03	1.000%	Sebastian	
Hamburg	02-03	01/01/19	3.000%	Ashley	
Hampton	07-01	07/01/19	0.500%	Calhoun	
* (1) Hardy	67-01	09/01/81	1.000%	Sharp	
Harrisburg	56-03	01/01/16	2.000%	Poinsett	
Harrison	05-12	10/01/21	1.750%	Boone	INCREASED BY .50%

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Hartford	65-10	10/01/16	2.000%	Sebastian	
	Haskell	62-05	04/01/17	2.000%	Saline	
	Hatfield	57-04	07/01/93	1.000%	Polk	
	Havana	75-07	10/01/04	1.000%	Yell	
	Hazen	59-01	10/01/10	3.000%	Prairie	
	Heber Springs	12-03	07/01/06	1.000%	Cleburne	
	Hector	58-04	04/01/19	1.500%	Pope	
	Helena-West Helena	54-07	07/01/07	2.000%	Phillips	
	Hermitage	06-02	04/01/21	2.000%	Bradley	
	Higginson	73-09	04/01/15	1.000%	White	
	Highfill	04-16	10/01/02	2.000%	Benton	
	Highland	67-09	10/01/02	1.500%	Sharp	
	Holly Grove	48-03	10/01/10	3.000%	Monroe	
	Hope	29-01	02/01/88	1.000%	Hempstead	
	Horatio	66-04	07/01/14	1.000%	Sevier	
*(1)	Horseshoe Bend	33-01	01/01/99	2.000%	Izard	
	Hot Springs (city)	26-01	06/01/07	1.500%	Garland	
	Hoxie	38-05	01/01/92	1.000%	Lawrence	
*(1)	Humphrey	68-01	01/01/82	1.000%	St. Francis	
	Huntington	01-03	12/01/87	1.000%	Arkansas	
	Huntsville	65-02	01/01/98	1.500%	Sebastian	
	Huntsville	44-01	01/01/14	2.000%	Madison	
	Imboden	38-06	04/01/10	1.000%	Lawrence	
	Jacksonville	60-04	01/01/04	2.000%	Pulaski	
	Jasper	51-01	01/01/04	2.000%	Newton	
*(1)	Jennette	18-08	07/01/99	1.000%	Crittenden	
	Johnson (city)	72-07	10/01/05	2.000%	Washington	
	Joiner	47-10	01/01/08	1.250%	Mississippi	
	Jonesboro	16-11	01/01/15	1.000%	Craighead	
	Judsonia	73-10	04/01/17	1.000%	White	
	Junction City	70-05	04/01/13	1.000%	Union	
	Keiser	47-02	04/01/14	2.000%	Mississippi	
	Keo	43-08	01/01/99	1.000%	Lonoke	
	Kibler	17-05	05/01/92	1.000%	Crawford	
	Kingsland	13-02	07/01/99	1.000%	Cleveland	
	Lake City	16-09	04/01/11	1.000%	Craighead	
	Lake Village	09-01	01/01/98	2.000%	Chicot	
	Lakeview	03-05	08/01/84	1.000%	Baxter	
	Lamar	36-05	07/01/17	2.000%	Johnson	
	Leachville	47-11	10/01/20	1.000%	Mississippi	
	Lead Hill	05-07	04/01/15	1.000%	Boone	
	Lepanto	56-01	04/01/14	2.250%	Poinsett	
	Leslie	64-02	01/01/01	1.000%	Searcy	
	Lewisville	37-04	10/01/02	1.000%	Lafayette	
	Lincoln	72-15	04/01/21	3.000%	Washington	
	Little Flock	04-17	01/01/05	1.000%	Benton	
	Little Rock	60-05	01/01/12	1.500%	Pulaski	
	Lockesburg	66-05	04/01/15	0.750%	Sevier	
	Lonoke (city)	43-09	04/01/18	3.000%	Lonoke	
	Lowell	04-08	01/01/04	2.000%	Benton	
	Luxora	47-12	07/01/98	1.000%	Mississippi	
	Madison (city)	68-05	12/01/89	1.000%	St. Francis	
	Magazine	42-04	01/01/09	2.000%	Logan	
	Magnolia	14-03	01/01/13	2.375%	Columbia	
	Malvern	30-01	01/01/18	2.000%	Hot Spring	
	Mammoth Spring	25-01	06/01/82	1.000%	Fulton	
	Manila	47-13	07/01/15	1.250%	Mississippi	
*(1)	Mansfield	65-03	01/01/07	2.500%	Sebastian	
	Marianna	39-01	07/01/07	2.000%	Lee	
	Marion (city)	18-01	09/01/91	2.000%	Crittenden	
	Marked Tree	56-04	10/01/07	2.000%	Poinsett	
	Marmaduke	28-03	01/01/12	1.250%	Greene	
	Marshall	64-03	10/01/99	0.500%	Searcy	
	Marvell	54-05	10/01/08	2.000%	Phillips	
	Maumelle	60-06	07/01/18	2.000%	Pulaski	
	Mayflower	23-02	01/01/20	2.500%	Faulkner	
	Maynard	61-02	04/01/12	1.500%	Randolph	
	McCaskill	29-05	10/01/18	1.500%	Hempstead	
	McCrorry	74-04	10/01/03	1.000%	Woodruff	
	McGehee	21-01	07/01/07	3.000%	Desha	
	McRae	73-12	04/01/13	1.000%	White	
	Melbourne	33-02	10/01/12	2.000%	Izard	
	Mena	57-01	05/01/97	1.000%	Polk	
	Menifee	15-02	01/01/09	3.000%	Conway	

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Mineral Springs	31-03	08/01/90	1.000%	Howard	
Monette	16-10	10/01/13	1.000%	Craighead	
Monticello	22-01	08/01/87	1.000%	Drew	
Moorefield	32-05	07/01/15	2.000%	Independence	
Moro	39-05	08/01/91	1.000%	Lee	
Morrilton	15-01	04/01/87	1.000%	Conway	
Morrison Bluff	42-05	04/01/21	1.000%	Logan	
Mount Ida	49-05	12/01/94	1.000%	Montgomery	
Mountain Home	03-01	07/01/21	2.125%	Baxter	
Mountain View	69-01	09/01/05	2.000%	Stone	
Mountainburg	17-04	01/01/00	2.500%	Crawford	
Mulberry	17-03	01/01/98	2.000%	Crawford	
Murfreesboro	55-05	10/01/99	1.500%	Pike	
Nashville	31-01	01/01/86	1.000%	Howard	
Newport	34-01	04/01/12	1.500%	Jackson	
Norfolk	03-04	07/01/03	1.000%	Baxter	
Norman	49-03	07/01/08	1.000%	Montgomery	
North Little Rock	60-01	01/01/18	2.000%	Pulaski	
Oak Grove	08-13	02/01/95	1.000%	Carroll	
Oak Grove Heights	28-04	07/01/16	1.000%	Greene	
Ola	75-03	04/01/13	2.000%	Yell	
Oppelo	15-03	01/01/93	1.000%	Conway	
Osceola	47-01	10/01/13	1.000%	Mississippi	
Oxford	33-06	04/01/91	1.000%	Izard	
Ozark	24-07	07/01/16	2.000%	Franklin	
Palestine	68-04	10/01/12	2.000%	St. Francis	
Pangburn	73-13	07/01/13	1.000%	White	
Paragould	28-05	01/01/12	0.750%	Greene	
Paris	42-06	01/01/14	1.500%	Logan	
Parkdale	02-05	04/01/21	1.000%	Ashley	
Parkin	19-03	04/01/21	1.000%	Cross	
Patmos	29-08	10/01/93	1.000%	Hempstead	
Patterson	74-05	07/01/06	1.000%	Woodruff	
Pea Ridge	04-10	06/01/84	1.000%	Benton	
Perla	30-02	01/01/84	1.000%	Hot Spring	
Perryville	53-07	01/01/03	1.000%	Perry	
Piggott	11-03	01/01/19	2.000%	Clay	
Pine Bluff	35-01	10/01/17	2.250%	Jefferson	
Pineville	33-04	01/01/89	1.000%	Izard	
Plainview	75-01	10/01/17	1.500%	Yell	
Pleasant Plains	32-08	04/01/17	2.000%	Independence	
Plumerville	15-04	10/01/17	2.000%	Conway	
Pocahontas	61-04	10/01/13	2.000%	Randolph	
Portia	38-09	10/01/99	1.000%	Lawrence	
Portland	02-06	01/01/14	1.000%	Ashley	
Pottsville	58-06	04/01/09	1.500%	Pope	
Prairie Grove	72-09	04/01/19	2.750%	Washington	
Prescott	50-01	07/01/09	1.000%	Nevada	
Pyatt	45-03	07/01/09	0.500%	Marion	
* (1) Quitman	12-05	10/01/07	1.500%	Cleburne	
Ravenden	38-11	01/01/03	1.000%	Lawrence	
Rector	11-02	07/01/04	2.000%	Clay	
Redfield	35-04	04/01/19	2.000%	Jefferson	
Rison	13-01	02/01/88	1.000%	Cleveland	
Rockport	30-03	01/01/12	2.000%	Hot Spring	
Roe	48-04	03/01/93	1.000%	Monroe	
Rogers	04-02	04/01/12	2.000%	Benton	
Rose Bud	73-01	04/01/09	2.000%	White	
Rudy	17-09	07/01/16	0.500%	Crawford	
Russellville	58-01	01/01/98	1.500%	Pope	
Salem	25-02	09/01/83	1.000%	Fulton	
Salesville	03-07	07/01/12	1.000%	Baxter	
Scranton	42-08	04/01/19	1.000%	Logan	
Searcy (city)	73-15	07/01/14	1.500%	White	
Shannon Hills	62-02	11/01/83	1.000%	Saline	
Sheridan	27-01	01/01/98	2.000%	Grant	
Sherrill	35-07	04/01/03	1.000%	Jefferson	
Sherwood	60-07	10/01/18	2.000%	Pulaski	
Shirley	71-01	09/01/87	1.000%	Van Buren	
Siloam Springs	04-01	10/01/18	2.000%	Benton	
Sparkman	20-01	01/01/85	1.000%	Dallas	
* (1) Springdale	72-10	10/01/03	2.000%	Washington	
Springtown	04-21	07/01/05	1.000%	Benton	
St. Charles	01-06	07/01/03	2.000%	Arkansas	
St. Paul	44-03	07/01/20	2.000%	Madison	
Stamps	37-02	01/01/98	1.000%	Lafayette	

	Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
	Star City	40-01	01/01/21	1.250%	Lincoln	
	Stephens	52-02	11/01/86	1.000%	Ouachita	
	Strong	70-08	04/01/13	1.000%	Union	
	Stuttgart	01-01	07/01/14	3.000%	Arkansas	
	Subiaco	42-09	04/01/21	1.000%	Logan	
	Sulphur Springs	04-12	01/01/85	1.000%	Benton	
	Summit	45-04	09/01/93	1.000%	Marion	
	Sunset	18-10	04/01/07	3.000%	Crittenden	
	Swifton	34-09	04/01/01	1.000%	Jackson	
	Taylor	14-04	07/01/05	2.000%	Columbia	
* (2)	Texarkana	46-13	01/01/08	2.500%	Miller	
	Thornton	07-03	01/01/96	1.000%	Calhoun	
	Tontitown	72-11	01/01/18	2.750%	Washington	
	Trumann	56-05	01/01/17	2.000%	Poinsett	
	Tuckerman	34-02	10/01/06	1.250%	Jackson	
	Turrell	18-11	04/01/99	2.000%	Crittenden	
	Tyronza	56-06	10/01/07	1.000%	Poinsett	
	Van Buren (city)	17-02	10/01/19	1.500%	Crawford	
	Vandervoort	57-05	01/01/07	1.000%	Polk	
	Vilonia	23-04	04/01/20	2.750%	Faulkner	
	Viola	25-03	01/01/16	2.000%	Fulton	
	Wabbaseka	35-02	04/01/19	2.000%	Jefferson	
	Waldenburg	56-09	04/01/19	1.500%	Poinsett	
	Waldron	63-01	01/01/17	2.000%	Scott	
	Walnut Ridge	38-01	10/01/18	2.000%	Lawrence	
	Ward	43-10	04/01/15	2.000%	Lonoke	
	Warren	06-03	09/01/94	1.000%	Bradley	
	Washington (city)	29-10	09/01/93	1.000%	Hempstead	
	Weiner	56-08	04/01/01	1.000%	Poinsett	
	West Fork	72-12	01/01/17	3.000%	Washington	
	West Memphis	18-02	01/01/02	1.500%	Crittenden	
	Western Grove	51-02	10/01/15	1.000%	Newton	
	Wheatley	68-03	12/01/91	1.000%	St. Francis	
	White Hall	35-03	03/01/85	1.000%	Jefferson	
	Wickes	57-07	02/01/95	1.000%	Polk	
	Widener	68-08	04/01/12	1.750%	St. Francis	
	Wiederkehr Village	24-03	01/01/89	1.000%	Franklin	
	Wilmot	02-07	04/01/19	2.000%	Ashley	
	Wilson	47-16	10/01/16	1.000%	Mississippi	
	Wilton	41-04	01/01/91	1.000%	Little River	
	Winslow	72-13	07/01/20	2.000%	Washington	
	Wynne	19-04	10/01/11	1.000%	Cross	
	Yellville	45-05	01/01/13	2.000%	Marion	

- COUNTY LIST -

Arkansas County	01-00	01/01/98	1.000%
Ashley County	02-00	07/01/10	1.500%
Baxter County	03-00	01/01/19	1.250%
Benton County	04-00	08/01/98	1.000%
Boone County	05-00	01/01/07	1.250%
Bradley County	06-00	07/01/09	2.000%
Calhoun County	07-00	07/01/14	2.500%
Carroll County	08-00	10/01/00	0.500%
Chicot County	09-00	04/01/16	2.000%
Clark County	10-00	10/01/07	1.500%
Clay County	11-00	04/01/14	1.500%
Cleburne County	12-00	10/01/07	1.625%
Cleveland County	13-00	10/01/14	3.250%
Columbia County	14-00	01/01/99	1.500%
Conway County	15-00	10/01/00	1.750%
Craighead County	16-00	01/01/08	1.000%
Crawford County	17-00	07/01/21	1.250%
Crittenden County	18-00	01/01/21	1.750%
Cross County	19-00	10/01/19	3.000%
Dallas County	20-00	10/01/08	2.000%
Desha County	21-00	02/01/05	1.500%
Drew County	22-00	07/01/20	2.250%
Faulkner County	23-00	04/01/00	0.500%
Franklin County	24-00	07/01/21	2.000%
Fulton County	25-00	04/01/19	3.000%
Garland County	26-00	07/01/17	1.500%
Grant County	27-00	04/01/19	1.250%
Greene County	28-00	07/01/20	1.375%
Hempstead County	29-00	07/01/20	3.000%
Hot Spring County	30-00	01/01/09	1.500%
Howard County	31-00	05/01/07	2.750%

Name	Code	Effective Date	Percentage Rate	County Location	Recent Action
Independence County	32-00	04/01/18	1.500%		
Izard County	33-00	10/01/07	0.500%		
Jackson County	34-00	07/01/13	2.250%		
Jefferson County	35-00	07/01/18	1.250%		
Johnson County	36-00	10/01/87	1.000%		
Lafayette County	37-00	04/01/07	2.250%		
Lawrence County	38-00	04/01/16	2.500%		
Lee County	39-00	09/01/81	1.000%		
Lincoln County	40-00	10/01/18	2.000%		
Little River County	41-00	01/01/20	2.875%		
Logan County	42-00	01/01/17	2.000%		
Lonoke County	43-00	10/01/21	1.500%		INCREASED BY .50%
Madison County	44-00	10/01/03	2.000%		
Marion County	45-00	04/01/17	1.750%		
Miller County	46-00	10/01/12	1.250%		
Mississippi County	47-00	04/01/15	2.500%		
Monroe County	48-00	09/01/89	0.000%		NO COUNTY TAX
Montgomery County	49-00	10/01/18	3.000%		
Nevada County	50-00	01/01/14	2.000%		
Newton County	51-00	10/01/18	1.000%		
Ouachita County	52-00	07/01/20	2.500%		
Perry County	53-00	04/01/21	2.750%		
Phillips County	54-00	07/01/00	2.000%		
Pike County	55-00	07/01/12	2.000%		
Poinsett County	56-00	01/01/20	1.750%		
Polk County	57-00	07/01/07	2.000%		
Pope County	58-00	10/01/94	1.000%		
Prairie County	59-00	04/01/14	1.500%		
Pulaski County	60-00	04/01/82	1.000%		
Randolph County	61-00	01/01/99	1.250%		
Saline County	62-00	04/01/19	0.375%		
Scott County	63-00	04/01/21	2.000%		
Searcy County	64-00	04/01/17	1.500%		
Sebastian County	65-00	01/01/02	1.250%		
Sevier County	66-00	04/01/20	3.125%		
Sharp County	67-00	04/01/19	1.750%		
St. Francis County	68-00	04/01/20	3.000%		
Stone County	69-00	07/01/20	1.500%		
Union County	70-00	01/01/06	2.000%		
Van Buren County	71-00	10/01/20	1.500%		
Washington County	72-00	07/01/21	1.250%		
White County	73-00	04/01/17	1.750%		
Woodruff County	74-00	01/01/18	2.000%		
Yell County	75-00	01/01/21	1.125%		

*(1) Following cities **WITH** a Sales and Use Tax ACROSS county lines:

- The City of ALEXANDER - Pulaski Co. and Saline Co.
- The City of ALPENA - Boone Co. and Carroll Co.
- The City of ASH FLAT - Sharp Co. and Fulton Co.
- The City of BIG FLAT - Baxter Co. and Searcy Co.
- The City of CAVE CITY - Sharp Co. and Independence Co.
- The City of CHEROKEE VILLAGE - Sharp Co. and Fulton Co.
- The City of DAMASCUS- Faulkner Co. and Van Buren Co.
- The City of ELM SPRINGS - Washington Co. and Benton Co.
- The City of FAIRFIELD BAY - Van Buren Co. and Cleburne Co.
- The City of HARDY - Sharp Co. and Fulton Co.
- The City of HORSESHOE BEND - Izard Co., Fulton Co. and Sharp Co.
- The City of HUMPHREY - Arkansas Co. and Jefferson Co.
- The City of JENNETTE - Crittenden Co. and St. Francis Co.
- The City of MANSFIELD - Sebastian Co. and Scott Co.
- The City of QUITMAN - Cleburne Co.; Faulkner Co. and Van Buren Co.
- The City of SPRINGDALE - Washington Co. and Benton Co.

*(2) Beginning **JANUARY 1, 2008** the Texarkana reporting code (46-09 AND 46-12) has been changed to (46-13) and the rate adjusted to **2.50%**

ADDITIONAL INFORMATION

See the instructions for the excise tax reporting forms for special taxes such as:

Special taxes include Tourism tax, Beer Excise tax, Short Term Rental tax (non vehicle), Aviation Sales tax, Aviation Use tax, Liquor Excise tax, Residential Moving tax, Wholesale Vending tax, Short Term Rental Vehicle tax, Long Term Rental Vehicle tax, 10% Mixed Drink tax, and 4% Additional Mixed Drink tax.

SALES TAX PHONE NUMBERS:

- 501-682-7104 General Information
- 501-682-1895 Apply for a Permit
- 501-682-7924 Accounts Receivable Unit
- 501-682-7904 FAX - Sales & Use Tax
- 501-682-7105 Electronic Fund Transfers/Prepayments
- SEE OUR INTERNET PAGE: <http://www.dfa.arkansas.gov>