



STATE OF ARKANSAS
DEPARTMENT OF
FINANCE

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

JANUARY - MARCH 2024

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 | 01/01/24 | 2.000% | Crawford | INCREASED BY 1% |
| | 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 | |
| | Arkansas City | 21-02 | 04/01/23 | 2.000% | Desha | |
| * (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 | |
| | Banks | 06-01 | 10/01/23 | 1.000% | Bradley | |
| | 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 | 01/01/22 | 1.250% | 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 | 01/01/24 | 3.000% | Monroe | INCREASED BY 1% |
| | 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 | 04/01/23 | 4.000% | 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 | |
| | Concord | 12-01 | 01/01/22 | 1.000% | Cleburne | |
| | Conway (city) | 23-01 | 04/01/23 | 1.750% | Faulkner | |
| | Corning | 11-01 | 10/01/08 | 1.750% | Clay | |
| | Cotter | 03-02 | 01/01/22 | 2.000% | Baxter | |
| | 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 | |
| | Cushman | 32-03 | 04/01/23 | 1.000% | Independence | |
| * (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 | 04/01/23 | 2.000% | 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 | 04/01/23 | 2.000% | 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 | |
| | Emerson | 14-01 | 04/01/23 | 1.000% | Columbia | |
| | 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 | |
| | 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 | |
| * (1) | 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 | |
| | Grannis | 57-03 | 01/01/24 | 1.000% | Polk | ENACTED |
| | 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 | |

| 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 | |
| Hughes | 68-01 | 01/01/82 | 1.000% | St. Francis | |
| Humnoke | 43-07 | 04/01/23 | 1.000% | Lonoke | |
| *(1) Humphrey | 01-03 | 12/01/87 | 1.000% | Arkansas | |
| Huntington | 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 | 01/01/22 | 3.000% | 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 | 01/01/23 | 1.500% | 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 | 01/01/22 | 1.125% | Pulaski | |
| Lockesburg | 66-05 | 04/01/15 | 0.750% | Sevier | |
| London | 58-05 | 07/01/22 | 1.000% | Pope | |
| 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 | |
| McNab | 29-11 | 10/01/22 | 1.500% | Hempstead | |
| 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 | |
| Midland | 65-12 | 10/01/22 | 1.000% | Sebastian | |
| Mineral Springs | 31-03 | 08/01/90 | 1.000% | Howard | |
| Monette | 16-10 | 10/01/13 | 1.000% | Craighead | |

| Name | Code | Effective Date | Percentage Rate | County Location | Recent Action |
|-------------------------|--------------|-----------------|-----------------|-----------------|------------------------|
| 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 | 01/01/22 | 2.000% | 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 | 01/01/24 | 2.000% | Nevada | INCREASED BY 1% |
| 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 | 04/01/22 | 3.000% | 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 | |
| Rosston | 50-06 | 04/01/22 | 1.000% | Nevada | |
| 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 | |
| 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 | |

| Name | Code | Effective Date | Percentage Rate | County Location | Recent Action |
|------------------------|--------------|-----------------|-----------------|-----------------|------------------------|
| Sulphur Springs | 04-12 | 01/01/24 | 2.000% | Benton | INCREASED BY 1% |
| 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 | 04/01/23 | 2.000% | Poinsett | |
| Waldron | 63-01 | 10/01/22 | 1.000% | 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 | 04/01/23 | 1.500% | 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 | 01/01/24 | 1.250% | | INCREASED BY 1% |
| 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 | 07/01/22 | 2.000% | | |
| Hot Spring County | 30-00 | 01/01/09 | 1.500% | | |
| Howard County | 31-00 | 05/01/07 | 2.750% | | |
| 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% | | |

| Name | Code | Effective Date | Percentage Rate | County Location | Recent Action |
|---------------------|-------|----------------|-------------------|-----------------|---------------|
| 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% | | |
| Madison County | 44-00 | 04/01/23 | 2.500% | | |
| 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 | 01/01/23 | 2.000% | | |
| 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 | 01/01/22 | 1.000% | | |
| 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 GLENWOOD - Pike Co. and Montgomery 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>