



STATE OF ARKANSAS
DEPARTMENT OF
FINANCE

REVENUE DIVISION
SALES AND USE TAX SECTION
P.O. BOX 1272
LITTLE ROCK, AR 72203-1272
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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%		
Quachita 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>