

CERTIFICATE

FILED 06/28/21 15:44:28
11856Terri Hollingsworth
Pulaski County Circuit Clerk

STATE OF ARKANSAS)

COUNTY OF PULASKI)

CITY OF LITTLE ROCK)

I, Susan Langley, City Clerk within and for the City aforesaid, do hereby certify that the foregoing is a true and correct copy of **Ordinance No. 22,010** of the City of Little Rock, Arkansas, entitled: **“AN ORDINANCE TO CALL A SPECIAL ELECTION IN THE CITY OF LITTLE ROCK, ARKANSAS, FOR SEPTEMBER 14, 2021, ON THE QUESTION OF WHETHER TO LEVY A 1% SALES AND USE TAX WITHIN THE CITY OF LITTLE ROCK, ARKANSAS, TO PROVIDE THAT THE LEVY SHALL COMMENCE ON JANUARY 1, 2022; TO PRESCRIBE OTHER MATTERS THAT PERTAIN TO THE ELECTION; AND FOR OTHER PURPOSES.”** passed by the Board of Directors of said City on June 15, 2021, as same, now appearing of record in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of office on this 18th day of June, 2021.





Susan Langley, City Clerk
City of Little Rock, Arkansas

ORDINANCE NO. 22,010

FILED 06/28/21 15:44:34
11856Terri Hollingsworth
Pulaski County Circuit Clerk

**AN ORDINANCE TO CALL A SPECIAL ELECTION IN THE CITY OF
LITTLE ROCK, ARKANSAS, FOR SEPTEMBER 14, 2021, ON THE
QUESTION OF WHETHER TO LEVY A 1% SALES AND USE TAX
WITHIN THE CITY OF LITTLE ROCK, ARKANSAS, TO PROVIDE
THAT THE LEVY SHALL COMMENCE ON JANUARY 1, 2022; TO
PRESCRIBE OTHER MATTERS THAT PERTAIN TO THE ELECTION;
AND FOR OTHER PURPOSES.**

WHEREAS, the Board of Directors of the City of Little Rock, Arkansas (the "City"), passed Little Rock, Ark., Ordinance No. 22,011 (June 15, 2021) which, if approved by the City electors, levies a 1% Sales and Use Tax within the City; and,

WHEREAS, pursuant to Ark. Code Ann. § 26-75-308 a municipality, once an ordinance which levies a Sales and Use Tax is adopted, must, by ordinance provide for the calling and holding of a special election on the question of whether to approve the levy; and,

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

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY OF LITTLE ROCK, ARKANSAS:

Section 1. A special election is also hereby called to be held on September 14, 2021, at which special election there shall be submitted to the electors of the City the question of the levy of a 1% Sales and Use Tax pursuant to Little Rock, Ark., Ordinance No. 22,011 (June 15, 2021), which shall start collection on January 1, 2022, and shall cease being levied on December 31, 2031, and shall be levied on the receipts from the sale at retail of all items and services that are subject to taxation under the Arkansas Gross Receipts Tax Act of 1941, as amended, as set out in Title 26, Chapter 52 of the Arkansas code of 1987 Annotated; and the Arkansas Compensating Use Tax of 1949, as amended, as set out in Title 26, Chapter 53 of the Arkansas code of 1987 Annotated.

Section 2. The ballot at the special election on the question of whether to levy the sales and use tax referred to above shall be in substantially the following form:

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1 Vote on measure by placing an "X" in the square opposite the measure either for or
2 against:

- 3 ☐ FOR Adoption of a 1% local Sales and Compensating Use Tax within the
4 City of Little Rock, Arkansas, for which collections of the levy will begin
5 on January 1, 2022 and shall cease to be levied on December 31, 2031.
6 ☐ AGAINST adoption of a 1% local Sales and Compensating Use Tax
7 within the City of Little Rock, Arkansas for which collections of the levy
8 will commence on January 1, 2022 and shall cease to be levied on
9 December 31, 2031.

10 **Section 3.** The election shall be held and conducted and the vote canvassed and the results declared
11 under the law and in the manner now provided for municipal elections unless otherwise provided in Title
12 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") and
13 only qualified voters of the City shall have the right to vote at the election.

14 **Section 4.** The results of the election shall be proclaimed by the Mayor, and his Proclamation shall be
15 published one (1)-time in a newspaper having a general circulation in the City, which Proclamation shall
16 advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty (30) days
17 after the date of publication.

18 **Section 5.** A certified copy of this ordinance shall be filed with the Pulaski County Clerk at least sixty
19 (60) days prior to the election date.

20 **Section 6.** A certified copy of this ordinance shall be provided to the County Board of Election
21 Commissioners so that the necessary Election Officials and supplies may be provided.

22 **Section 7.** A certified copy of this ordinance shall also be provided to the Commissioner of Revenues
23 of the State of Arkansas as soon as practical.

24 **Section 8.** The Mayor and City Clerk or Recorder, for and on behalf of the City, be, and they are
25 hereby authorized and directed to do any and all things necessary to call and hold the special election as
26 herein provided and, if the levy of the Sales and Use Tax is approved by the electors, to cause the Sales and
27 Use Tax to be collected in accordance with the Authorizing Legislation, and to perform all acts of whatever
28 nature necessary in a timely fashion to carry out the authority conferred by this ordinance.

29 **Section 9.** Any other required steps not expressly set forth in this ordinance shall also be conducted
30 in a timely fashion in order to accomplish the purposes set out within this ordinance.

31 **Section 10.** Because the 3/8-Cent (\$0.00375 cents) Sales and Compensating Use Tax authorized in
32 Little Rock, Ark., Ordinance No. 20,450 (July 11, 2011), approved by vote of the people, shall expire and
33 collection shall cease on December 31, 2021, the aggregate increase in the levy of a Sales and Compensating

1 Use Tax upon the successful implementation of the tax authorized in this ordinance, is only 5/8-Cent
2 (.00625 cents) when the levy commences on January 1, 2022.

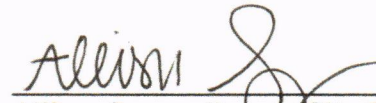
3 **Section 11. Severability.** In the event any section, subsection, subdivision, paragraph, subparagraph,
4 item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or
5 unconstitutional, such declaration or adjudication shall not affect the remaining provisions of this
6 ordinance, as if such invalid or unconstitutional provision was not originally a part of this ordinance.

7 **Section 12. Repealer.** All ordinances, resolutions, bylaws, and other matters inconsistent with this
8 ordinance, including but not limited to Little Rock, Ark., Ordinance No. 20,449 (July 11, 2011) and, Little
9 Rock, Ark., Ordinance No. 20,450 (July 11, 2011), are hereby repealed to the extent of such inconsistency.

10 **PASSED: June 15, 2021**

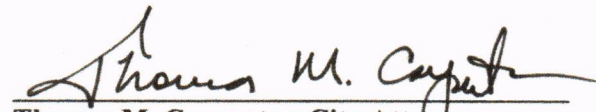
11 **ATTEST:**

APPROVED:

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13 Allison Segars, Deputy City Clerk


Frank Scott, Jr., Mayor

15 **APPROVED AS TO LEGAL FORM:**

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17 Thomas M. Carpenter, City Attorney

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