

ORDINANCE NO. 2017 - \_\_\_\_\_

**BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF BAXTER, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:**

**AN ORDINANCE AMENDING ORDINANCE NO. 2017-27 TO LEVY THE ONE PERCENT (1.0%) SALES AND USE TAX LEVIED THEREBY FOR SIX (6) MONTHS INSTEAD OF EIGHT (8) MONTHS BY DELAYING THE EFFECTIVE DATE OF THE TAX FROM MARCH 1, 2018 TO APRIL 1, 2018 AND CHANGING THE TERMINATION DATE OF THE TAX FROM OCTOBER 31, 2018 TO SEPTEMBER 30, 2018; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.**

**WHEREAS**, pursuant to Ordinance No. 2017-27 adopted July 11, 2017 (“Ordinance No. 2017-27”), an election held September 12, 2017 (the “Tax Election”), and Title 26, Chapter 74, Subchapter 2 of the Arkansas Code of 1987 Annotated (the “Authorizing Legislation”), Baxter County, Arkansas (the “County”) has levied a county-wide one percent (1.0%) sales and use tax (the “Tax”) for a period of eight (8) months; and

**WHEREAS**, the ballot for the Tax Election and Ordinance No. 2017-27 provide that the Tax should be levied commencing March 1, 2018 and should be terminated on October 31, 2018; and

**WHEREAS**, the Authorizing Legislation provides that taxes levied thereunder may only commence on the first day of a calendar quarter and terminate on the last day of a calendar quarter; and

**WHEREAS**, the Arkansas Department of Finance and Administration (“DF&A”) is responsible for administering and collecting the Tax and DF&A has agreed to commence collection of the Tax on April 1, 2018, rather than March 1, 2018, and to terminate the collection of the Tax on September 30, 2018 rather than October 31, 2018, if April 1, 2018 is approved by the Quorum Court as the commencement date for the Tax and September 30, 2018 is approved by the Quorum Court as the termination date for the Tax; and

**WHEREAS**, the purpose of the Ordinance is to levy the Tax for a period of six (6) months by providing a commencement date of April 1, 2018 for the Tax and a termination date of September 30, 2018 for the Tax, in order to comply with the Authorizing Legislation;

**NOW, THEREFORE, BE IT ORDAINED by the Quorum Court of Baxter County, Arkansas:**

Article 1. That the title of Ordinance No. 2017-27 is hereby amended to read as follows:

“AN ORDINANCE PROVIDING FOR THE LEVY OF A ONE PERCENT (1.0%) SALES AND USE TAX WITHIN BAXTER COUNTY, ARKANSAS, FOR A PERIOD OF SIX (6) MONTHS, BEGINNING APRIL 1, 2018 THROUGH SEPTEMBER 30, 2018; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.”

Article 2. That Section 2 of Ordinance No. 2017-27 is hereby amended to read as follows:

“Section 2. The Sales and Use Tax shall be levied for a period of six (6) months, beginning on April 1, 2018 and continuing through September 30, 2018.”

Article 3. That a copy of this Ordinance shall be filed with the Director of DF&A.

Article 4. That Ordinance No. 2017-27, as amended hereby, shall remain and be in full force and effect.

APPROVED:

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MICKEY D. PENDERGRASS, COUNTY JUDGE

Date Signed: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
CANDA J. REESE, COUNTY CLERK

Sponsors: Gary Smith, JP-1, Tink Albright, JP-6,  
Marilyn Williamson, JP-7, and Edna Fusco, JP-8

Date Adopted: \_\_\_\_\_

Votes: For: \_\_\_\_\_ Against: \_\_\_\_\_

Abstain: \_\_\_\_\_ Present: \_\_\_\_\_ Absent: \_\_\_\_\_