

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. 2017-28 TO DELAY THE EFFECTIVE DATE OF THE ONE-QUARTER OF ONE PERCENT (0.25%) SALES AND USE TAX LEVIED THEREBY FROM NOVEMBER 1, 2018 TO JANUARY 1, 2019; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.**

**WHEREAS**, pursuant to Ordinance No. 2017-28 adopted July 11, 2017 (“Ordinance No. 2017-28”), 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-quarter of one percent (0.25%) sales and use tax (the “Tax”); and

**WHEREAS**, the ballot for the Tax Election and Ordinance No. 2017-28 provide that the Tax should be levied commencing November 1, 2018; and

**WHEREAS**, the Authorizing Legislation provides that taxes levied thereunder may only commence on the first 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 January 1, 2019, rather than November 1, 2018, if January 1, 2019 is approved by the Quorum Court as the commencement date for the Tax; and

**WHEREAS**, the purpose of the Ordinance is to provide a commencement date of January 1, 2019 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. 2017-28 is hereby amended to read as follows:

“AN ORDINANCE PROVIDING FOR THE LEVY OF A ONE-QUARTER OF ONE PERCENT (0.25%) SALES AND USE TAX WITHIN BAXTER COUNTY, ARKANSAS, BEGINNING JANUARY 1, 2019 AND CONTINUING THEREAFTER; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.”

Article 2. That Section 2 of Ordinance No. 2017-28 is hereby amended to read as follows:

“Section 2. The Sales and Use Tax shall be levied beginning January 1, 2019 and continuing thereafter.”

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

Article 4. That Ordinance No. 2017-28, as amended hereby, shall remain and be in full force and effect.

APPROVED:

\_\_\_\_\_  
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: \_\_\_\_\_