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STATE OF ARKANSAS
OFFICE OF THE ATTORNEY GENERAL
JUSTICE BUILDING, LITTLE ROCK 72201

(501) 371-2007

OPINION NO. 85-167

July 25, 1985

The Honorable W.R. "Bud" Harper
Sebastian Co. Judge
P.O. Box 1087
Fort Smith, Arkansas 72902

Re: County Wide Sales Tax

Dear Judge Harper:

You have inquired if Sebastian County can propose a county wide sales tax and the proceeds of that tax be dedicated for a specific purpose and only that purpose if approved by the voters?

The answer is yes.

Arkansas Statute Annotated §17-2023 subsection (c) states,

"The ballot may also indicate designated uses of the revenues derived from the sales tax, and if the tax is approved the proceeds shall only be used for the designated purposes."

If I can provide you further information please call upon me.

Sincerely,


STEVE CLARK
Attorney General

JSC:ldc

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