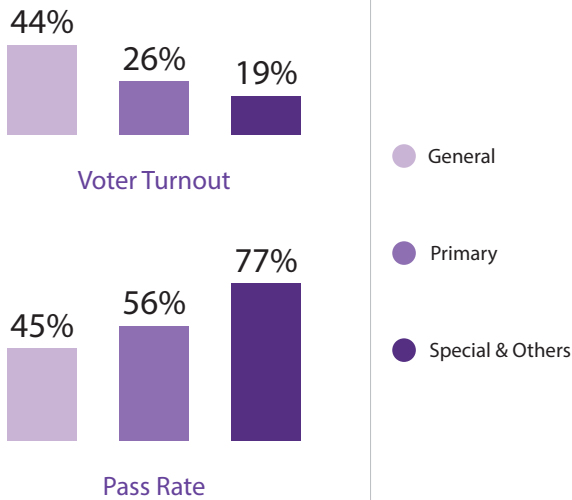


# ARKANSAS LOCAL SALES TAX ELECTIONS

Arkansas has the **third highest combined state and local sales tax rate** in the nation.

## Low Voter Turnout & High Pass Rates

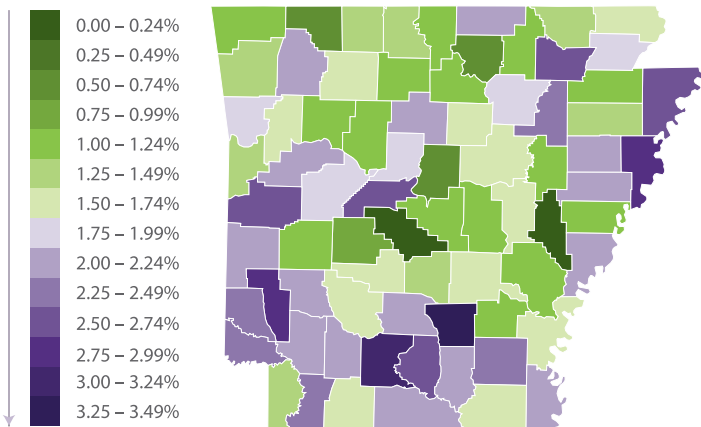
Local Sales Tax Elections: 1981–2016



Voter turnout in special elections is less than half that of general elections, but sales tax increases are much more likely to pass in special elections. Statistical analysis by Dr. Jeremy Horpedahl shows that turnout has an independent effect on the outcome; even within special elections, higher turnout increases the share of “no” votes.

## Arkansas County Sales Tax Rates

County sales tax rate is in addition to the statewide 6.5% sales tax and any city sales taxes.



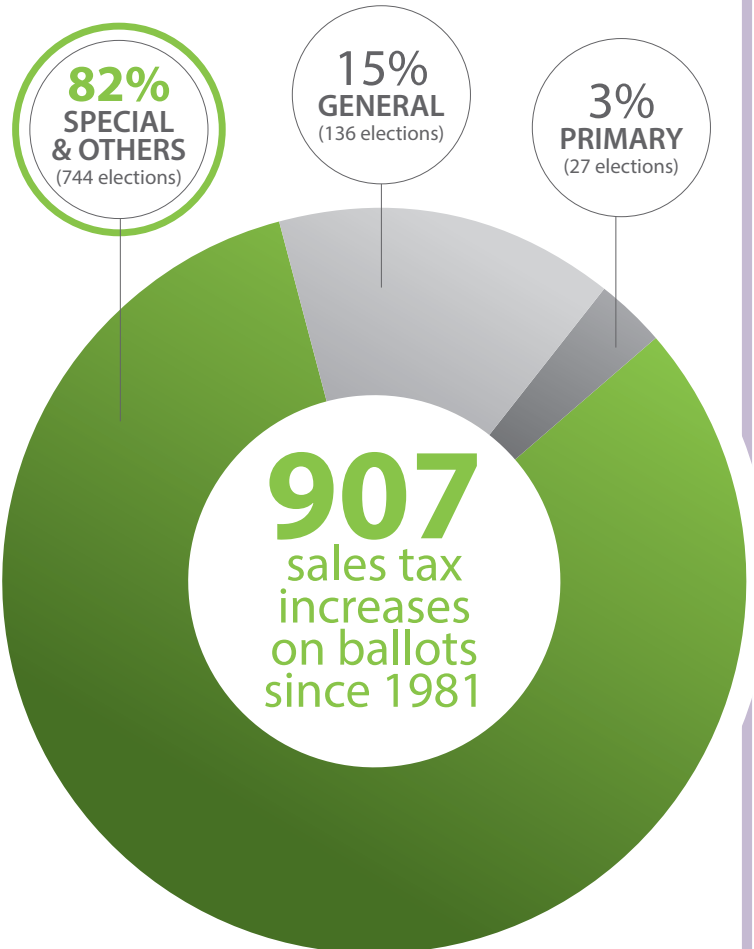
Since 1981, Arkansas local governments have had the option to add on local sales tax by popular election.

**\$7.4 million**

Total estimated cost of special elections, 1981–2016 (or \$200,000 per year)

**73**

of Arkansas’s 75 counties have local sales taxes (and 300 cities)



**907** sales tax increases on ballots since 1981