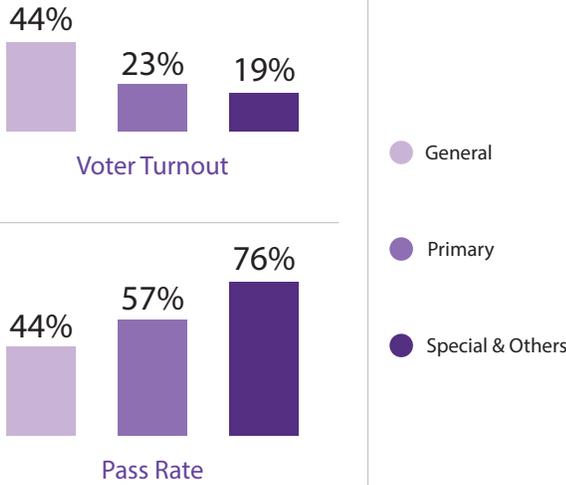


ARKANSAS LOCAL SALES TAX ELECTIONS

Arkansas has the **third highest combined state and local sales tax rate (9.51%)** in the nation.

Low Voter Turnout & High Pass Rates

Local Sales Tax Elections: 1981–2020



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 even within one category of elections, higher turnout is associated with an increase in the share of “no” votes.

Since 1981, Arkansas local governments have had the ability to propose local sales tax increases, which are put before the voters of the jurisdiction for approval.

\$10 million

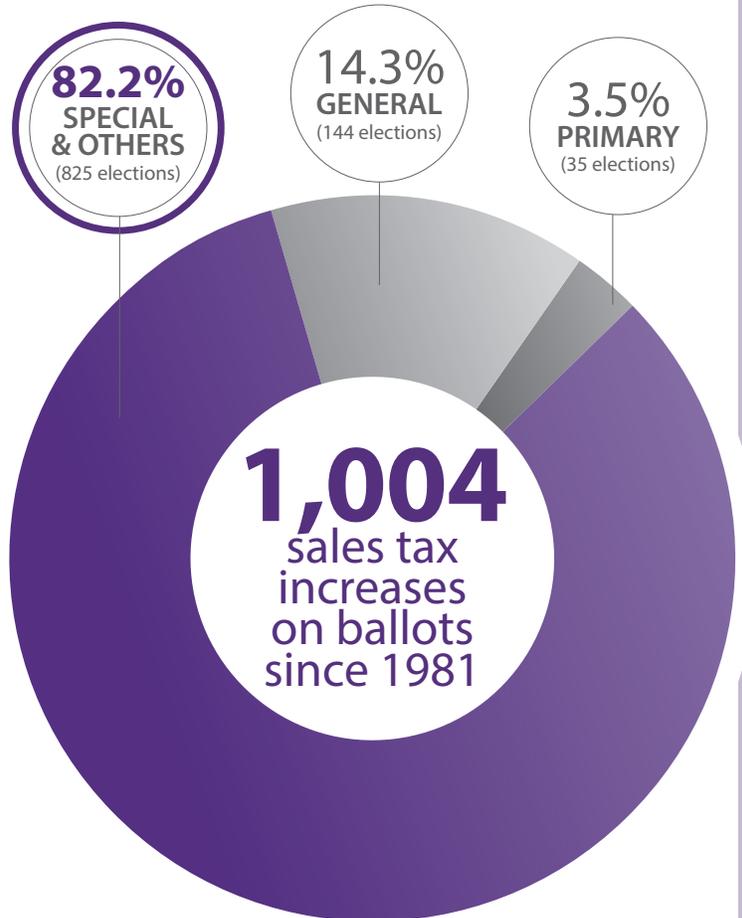
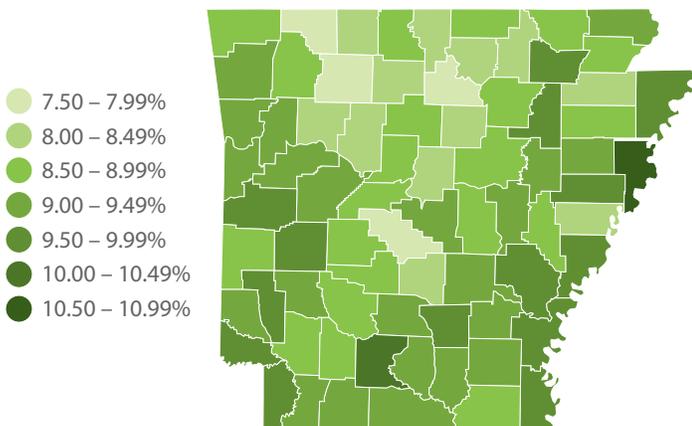
Total estimated cost of special elections, 1981–2020 (or \$250,000 per year)

74

of Arkansas’s 75 counties have local sales taxes (and 325 cities)

Arkansas County Sales Tax Rates

A weighted average of sales taxes within each county, including the state sales tax, county sales tax, and city sales taxes.



This is an update to a previous ACRE infographic, now including data for 2017–2020.

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The views expressed are those of the authors and are not an official statement of the University of Central Arkansas.