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STACEY SHELLY  
COUNTY CLERK  
CRAWFORD COUNTY, AR

**CITY OF VAN BUREN, ARKANSAS**

1003 Broadway  
Van Buren, AR 72956

I, Shawnna M. Reynolds, the duly elected, qualified and acting City Clerk-Treasurer of the City of Van Buren, Arkansas do hereby certify that the attached Ordinance, 22-2025 is a true and correct copy of the original which was adopted by the City Council of the City of Van Buren, Arkansas at its special meeting held on the 8<sup>th</sup> day of December, 2025.

IN TESTIMONY WHEREOF, I have hereunto set my hand and the seal of said City of Van Buren as of the 9<sup>th</sup> day of December 2025.



Shawnna M. Reynolds  
City Clerk-Treasurer

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CITY OF VAN BUREN, ARKANSAS

ORDINANCE NO. 22 -2025

BE IT ENACTED BY THE CITY COUNCIL, FOR THE CITY OF VAN BUREN, ARKANSAS, AN ORDINANCE TO BE ENTITLED:

**AN ORDINANCE PROVIDING FOR THE LEVY OF A ONE-HALF OF ONE PERCENT (0.5%) SALES AND USE TAX WITHIN THE CITY OF VAN BUREN, ARKANSAS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.**

WHEREAS, the City Council of the City of Van Buren, Arkansas (the "City") has determined that there is a need for a source of revenue to be used for one or more of the following: (a) to pay and secure the repayment of bonds approved by the voters and issued by the City from time to time to finance capital improvements, (b) for park and recreational purposes and (c) for fire, police and other emergency services purposes; and

WHEREAS, Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") provides for the levy of city-wide sales and use taxes at the rate of 0.125%, 0.25%, 0.5%, 0.75% or 1%, or any combination thereof; and

WHEREAS, the City is currently levying sales and use taxes at the aggregate rate of 1.5% under the authority of the Authorizing Legislation; and

WHEREAS, the City Council has proposed the levy of a city-wide sales and use tax at the rate of 0.5% under the authority of the Authorizing Legislation, the net collections of which will be used for the purposes described above.

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE CITY COUNCIL OF THE CITY OF VAN BUREN, ARKANSAS, THAT:**

**SECTION 1.** Under the authority of the Authorizing Legislation, there is hereby levied a 0.5% tax on the gross receipts from the sale at retail within the City of all items which are subject to the Arkansas Gross Receipts Act of 1941, as amended (A.C.A. §§26-52-101, et seq.), and the imposition of an excise (or use) tax on the storage, use, distribution or other consumption within the City of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (A.C.A. §§26-53-101, et seq.), at a rate of 0.5% of the sale price of the property or, in the case of leases or rentals, of the lease or rental price (collectively, the "Sales and Use Tax"). The Sales and Use Tax shall be levied, and the net collections received after deduction of the administrative charges of the State of Arkansas and required rebates shall be used for one or more of the following: (a) to pay and secure the repayment of bonds approved by the voters and issued by the City from time to

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time to finance capital improvements, (b) for park and recreational purposes and (c) for fire, police and other emergency services purposes. The Sales and Use Tax shall be levied and collected on the gross receipts, gross proceeds or sales price in the maximum amount allowed from time to time by Arkansas law, subject to rebates and limitations as from time to time required by Arkansas statutes for certain single transactions.

SECTION 2. Following adoption, this Ordinance shall be posted in the following public places in the City as set forth in Ordinance No. 04-2019 and Ordinance No. 10-2025: Van Buren Municipal Complex, Van Buren Library, Van Buren Police Department, Van Buren Senior Center and Crawford County District Court Building.

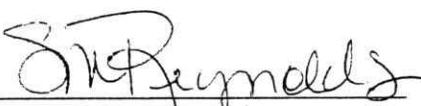
SECTION 3. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

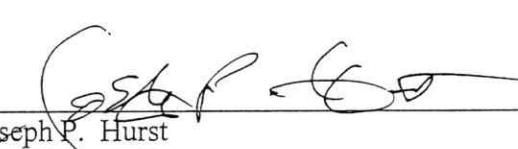
SECTION 4. This Ordinance shall not take effect until an election is held on the question of levying the Sales and Use Tax at which a majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.

**IN WITNESS WHEREOF**, the City of Van Buren, Arkansas, by its City Council, did pass, approve, and adopt, by a vote of 5 for and 0 against, the foregoing Ordinance at its Special Meeting held on the 8<sup>th</sup> day of December 2025.



ATTESTED:

  
Shawnna M. Reynolds  
City Clerk/Treasurer



Joseph P. Hurst  
Mayor

APPROVED AS TO FORM:

  
Jacob Howell  
City Attorney