

ORDINANCE NO. 626

AN ORDINANCE LEVYING A CITY-WIDE ONE PERCENT (1%) SALES AND USE TAX WITHIN THE CITY OF STRONG, ARKANSAS, WITH THE CITY OF STRONG TO RECEIVE 1% OF THE LEVY TO BE USED FOR ECONOMIC DEVELOPMENT AND ADMINISTRATION AS DESIGNATED BY A MAJORITY OF THE CITY COUNCIL AND PRESCRIBING OTHER MATTERS PERTAINING THERETO:

WHEREAS, The City Council of the City of Strong, Arkansas has determined that there is a great need for immediate improvements, economic development and upgrades to administration of the City;

WHEREAS, the Arkansas Code Annotated § 26-75-207 Provides for the Levy of a One Percent (1%) sales and use tax;

NOW THEREFORE, BE IT ORDAINED BY the City Council of the City of Strong, Ar;

SECTION 1. Under the Authority of the Authorizing Legislation, there is hereby levied a (1%) 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 exercise (or use) tax on the storage, se, distribution or other consumption within the City of tangible personal property subject to the Arkansas Compensating Tax of 1949, as amended (A.C.A. 26-53-101, et sep) at a rate of one percent (1%) 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 shall be levied and collected only on the first \$2500 for each single transaction).

SECTION 2. That all Ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 3. That the proceeds from this tax shall be allocated and used as follows:

- (1) ½ % shall go to the Economic Development
- (2) ½ % shall go to Administration

SECTION 4. That this Ordinance shall not take effect until an election is held on the question 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.

PASSED AND APPROVED BY THE STRONG CITY COUNCIL.

DATED: February 19, 2026

City of Strong, Arkanas


Daryell Howell, Mayor

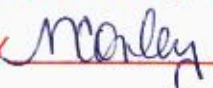
ATTEST:

BY: 
Latosha Gatson/Recorder-Treasurer

UNION COUNTY CLERK

FILED 6/12 2026

MANDI FUDGE, CLERK

BY  D.C.