



SALES TAX ELECTION

Dallas County Sales and Use Tax Election

ELECTION DATE: Tuesday, Nov. 3, 2026

What is on the ballot?

Voters in Dallas County will see a countywide sales and use tax proposal on their Nov. 3, 2026, General Election ballot.

The Dallas County Quorum Court is seeking approval of a permanent 1% sales and use tax, with 70% of net collections dedicated to the county road department and 30% going towards law enforcement, ambulance services, or solid waste services. If approved, the countywide sales tax rate would increase from 2% to 3%.

When is the election?

Early Voting for the 2026 General Election starts Oct. 19 and continues through Nov. 2. Early voting takes place at the Temple Baptist Church on 3rd St. in Fordyce.

Election Day is Nov. 3. Voting locations will be open from 7:30 a.m. to 7:30 p.m.

Registered voters who live in Dallas County are eligible to vote. Voters can check their status and find out where they are supposed to vote by calling the Dallas County Clerk's Office at (870) 352-2307. You can also check your voter registration status online at www.voterview.ar-nova.org.

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QUICK LOOK:

What does your vote mean?

FOR: A FOR vote on the 1% countywide sales tax measure means you are in favor of increasing the Dallas County sales and use tax rate by 1%, with 70% of revenues going to the county road department, and the remaining 30% being used for one or more of the following: law enforcement purposes, ambulance services, and solid waste services.

AGAINST: An AGAINST vote on the 1% countywide sales tax measure means you are not in favor of increasing the Dallas County sales tax rate by 1% for road department, law enforcement, ambulance services, and solid waste services. The sales tax rate would remain unchanged.

Exercising your voting privilege:

We live in a democratic society where voting is a privilege of citizenship. Democracy works best when informed citizens exercise their voting privilege. Election Day for this issue is Nov. 3, 2026. Early voting begins Oct. 19, 2026. **Please exercise your right to vote on this issue.**

Why is this issue on the ballot?

A county sales tax must be approved by the voters.

At its July 28, 2026 meeting, the Dallas County Quorum Court voted to refer the 1% countywide sales and use tax proposal to voters.

Who can vote on this local ballot issue?

People who live in Dallas County and are registered to vote can vote on this local ballot issue.

What are the county's plans for the sales and use tax?

County officials have said that the additional revenue is intended to help the county address

The following statements are examples of what supporters and opponents have made public either in media statements, campaign literature, social media, on websites or interviews with Public Policy Center staff. The University of Arkansas.

What do supporters say?

- The constant rise in the costs of operations for the county road department, solid waste department, ambulance service, and sheriff's department.
- The tax could bring in approximately \$95,000 monthly, or \$1.14 million annually in additional revenue.
- The tax will take the burden of those three entities (City of Fordyce, County Hospital, Local Ambulance Service) if passed to take care of the ambulance service.

What do opponents say?

- If the ambulance service goes up anymore, the city (Fordyce) can't pay any more. The city cannot stand to pay anymore to the ambulance services.
- This will put us in one of the highest taxed [of surrounding] counties.
- I'm on a fixed income and the cost of food, medicine, and gas has gone up so much. Now is not the best time for increasing taxes too.

increasing costs associated with providing roads, law enforcement, ambulance, and solid waste services. County officials identified rising costs for equipment, fuel, materials, maintenance, personnel, and other operating expenses. According to the county, providing dedicated revenue for these services would also reduce the pressure they place on other county revenues.

If approved by voters, the sales and use tax would provide the county with additional revenue for roads and county services. The tax revenue generated would be divided as follows:

- 70% would be dedicated to the Dallas County Road Department
- 30% would be distributed to one or more of the following:
 - o Law enforcement
 - o Ambulance services
 - o Solid waste services

The 30% would not be automatically divided between the three services. According to county officials, the quorum court would appropriate the generated revenue based on the needs of the county, including increasing costs for equipment, fuel, materials, maintenance, personnel, and other operating expenses.

Specific annual appropriations would continue to be determined through the county's normal budget process. Quorum court members are responsible for approving the county's budget every year.

What would happen if voters reject the ballot measure?

If voters reject the measure, the proposed 1% increase would not take effect, and the county would not receive additional tax revenue. The county would continue to operate these services using its existing sources of revenue. County officials say that because operating costs continue to increase, the county would have to evaluate the solid waste budget and determine what level of service could be maintained with the available funding.

How much revenue would the proposed sales tax generate?

The proposed 1% sales tax is anticipated to generate approximately \$1.2 million annually in tax revenue each year, according to county officials.

If passed, when would this sales tax begin and end?

The sales tax would take effect Jan. 1, 2027. It is a permanent sales tax, so it does not have an end date.

Who would pay the additional taxes?
The taxes would be paid by everyone purchasing goods or services subject to sales and use tax in the county, including in its cities.

How does Dallas County’s sales tax compare to neighboring counties?
The median sales tax rate of Arkansas’ 75 counties is 1.5%. The 73 counties in Arkansas with a countywide sales tax range from 0.5% in Carroll County to 3.5% in Madison County. Monroe and Saline counties do not charge county sales tax. Nearby counties have the following sales tax rates:

County	Current County Sales Tax Rate
Calhoun	2.625%
Clark	1.5%
Cleveland	3.25%
Dallas	2% (3%)*
Grant	1.25%
Hot Spring	1.5%
Ouachita	2.5%

*Rate if proposed sales tax is approved.
Source: Arkansas Department of Finance and Administration, List of cities and counties with local sales and use tax; October-December 2026.

How is sales tax used in Dallas County now?
The county’s current sales tax rate is 2%. Of this amount, official county audit records identify the tax rate is divided by these uses:

- 1% for maintenance of the county hospital. This tax was levied through Dallas County Ordinance No. 2011-05 and was approved by voters on July 14, 2011.
- 1% for solid waste services. Dallas County maintains a Solid Waste Sales Tax Fund that receives and remits sales tax revenue for the Dallas County Solid Waste Authority.

When is the last time the county’s sales tax rate changed?
The most recent change to Dallas County’s sales tax rate structure occurred in 2011 when voters approved a 1% countywide sales and use tax for maintenance of the county hospital.

Why is the county seeking a sales tax instead of a property tax millage increase?
The Dallas County Quorum Court chose to refer a sales and use tax to the voters for its proposed funding mechanism instead of a property tax millage increase. County officials noted that sales tax is collected on taxable purchases rather than being assessed solely against real and personal property. Voters will decide whether to approve this 1% tax to support the designated county services.

The following is the official wording for the sales tax proposal as it will appear on the ballot.

1% SALES AND USE TAX

Adoption of a 1% local sales and use tax within Dallas County, (the “County”), the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates will be distributed only to the County and used as follows: 70% for the County Road Department; and the remaining 30% for one or more of the following: (i) law enforcement purposes, (ii) ambulance services, and (iii) solid waste services.

FOR ☐

AGAINST ☐

Conflict of interest: This fact sheet was prepared to provide the citizens of Dallas County with information to help them in making an informed choice on Election Day. An effort has been made to ensure the information is presented in a fair and balanced way that best represents the facts associated with this ballot issue. As part of this effort, we are obligated to divulge potential conflicts of interest and to recognize their influence on the educational programs and matter we produce. The University of Arkansas System Division of Agriculture and Dallas County Extension Office are partially funded by state and county general funds. As such, any laws affecting revenues of the state or county has the potential to affect county and state extension programs. In providing this information, the University of Arkansas System Division of Agriculture and the Dallas County Extension Office are not advocating for or against this ballot initiative.