



SALES TAX ELECTION

Randolph County Sales and Use Tax Election

ELECTION DATE: Tuesday, Nov. 3, 2026

What is on the ballot?

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

The Randolph County Quorum Court is seeking approval of a permanent 0.25% sales and use tax for its criminal justice facilities, which includes the jail, sheriff's office, courtroom, and related administrative, law-enforcement, and judicial facilities, as well as the county's 9-1-1 emergency communication service facilities. If approved, the countywide sales tax rate would increase from 1.25% to 1.5%.

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 First Baptist Church in Pocahontas. 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 Randolph County are eligible to vote. Voters can check their status and find out where they are supposed to vote by calling the Randolph County Clerk's Office at (870) 892-5822. 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 0.25% countywide sales tax measure means you are in favor of increasing the Randolph County sales and use tax rate by 0.25% to "acquire, construct, improve, expand, equip, furnish, operate, and maintain (a) criminal justice facilities including a jail, sheriffs station, courtroom, and related administrative, law enforcement, and judicial facilities and (b) 9-1-1 emergency communication service facilities."

AGAINST: An AGAINST vote on the 0.25% countywide sales tax measure means you are not in favor of increasing the Randolph County sales tax rate by 0.25% to pay for the costs associated with the County criminal justice facilities and 9-1-1 emergency communication service facilities.

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 Aug. 18, 2026 meeting, the Randolph County Quorum Court voted to refer the 0.25% sales and use tax to voters.

County officials began discussing the need for additional revenue while developing the county's 2026 budget. During an October 2025 budget meeting, county officials identified a \$315,212

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 Division of Agriculture does not endorse or validate these statements.

What do supporters say?

- E911 and sheriff department are running on bare bone budgets (mainly just salaries). Other expenses, such as vehicles, computers, radio, equipment, and body armor have been purchased with jail commissary, grants, ceased money and FEMA money. These can only be spent on specific items.
- The cost to Randolph County to move the service to another county is \$600,000 presently, but if moved to another county, the other county could ask for additional funding at any time. If this was to occur, the only other funding option would be to raise mileage. Quorum Court has the ability to raise mileage without a county voter approval.

What do opponents say?

- Since 2016 due to the booming poultry industry, the tax revenue has increased tremendously for the county. In addition, the alcohol sales have increased county revenue, with this increase in revenue. The county has had a hard time explaining a sudden need for additional revenue.
- I don't know, maybe you should give us tax payers a break. There are people on our city website begging for food

budget shortfall within the County General Fund and discussed the need for additional funding for the County's E-911 services. In subsequent meetings, members of the Randolph County Quorum Court considered increasing the county's property-tax millage before deciding to refer the 0.25% sales and use tax instead.

Who can vote on this local ballot issue?

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

What are the plans for the sales and use tax?

If approved by voters, the proposed 0.25% countywide sales and use tax would provide additional revenue for law enforcement funding in the county. The tax revenue generated would be used for:

- Criminal justice facilities, including jail, sheriff's station, courtroom, and related administrative, law enforcement, and judicial facilities.
- 9-1-1 emergency communication service facilities, including supporting the county's local emergency dispatch operations.

Randolph County officials have said maintaining the 9-1-1 dispatch services is one of the needs behind the proposal. County Sheriff Kevin Bell has stated that the county's dispatch center currently operates on a budget of roughly \$600,000 and that its costs have been increasing while revenues have remained relatively flat. He also said Greene County had offered to consolidate Randolph County's dispatch services for approximately \$400,000 annually but has expressed concerns about the effects of moving dispatch outside the county.

Why is the county seeking a sales tax increase rather than a property tax increase?

According to the Randolph County Treasurer's Office, the county chose to pursue a sales tax increase rather than a property tax increase due to public preference.

What would happen if voters reject the ballot measure?

If the measure is rejected by the voters, the proposed 0.25% increase would not take effect, and the county would not receive additional tax revenue. The county would need to provide these services using existing sources of revenue. The sheriff's department has a \$1.2 million general fund budget, according to the county's 2026 budget document.

How much revenue would the proposed sales tax generate?

The proposed 0.25% sales tax is anticipated to generate

around \$800,000 in 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.

How does Randolph 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
Clay	1.5%
Greene	1.375%
Lawrence	2.5%
Randolph	1.25% (1.5%)*
Sharp	1.25%

*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.

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 is sales tax used in Randolph County now?

The county's current general sales tax rate is 1%. Of this amount, official county audit records identify the tax rate is divided by these uses:

- Two thirds (0.67%) to the County General Fund
- One third (0.33%) to the County Road Fund

Additionally, Randolph County has a separate 0.25% sales and use tax dedicated to the county law enforcement center. This tax was levied through Randolph County Ordinance No. 269 in 1997 and approved by voters. Revenue from the tax is used for the construction, operation, and maintenance of the county jail.

Combined, the total county sales tax rate is 1.25%.

When is the last time the county's sales tax rate changed?

According to the Randolph County treasurer, the sale's tax rate in Randolph County last changed in 1997 when voters considered a 0.25% countywide sales and use tax to fund criminal justice and 911 emergency communication facilities.

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

0.25% SALES AND USE TAX

Adoption of a 0.25% local Sales and Use Tax within Randolph 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 to acquire, construct, improve, expand, equip, furnish, operate, and maintain (a) criminal justice facilities including a jail, sheriff's station, courtroom, and related administrative, law enforcement, and judicial facilities and (b) 9-1-1 emergency communication service facilities.

FOR ☐

AGAINST ☐

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Conflict of interest: This fact sheet was prepared to provide the citizens of Randolph 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 Division of Agriculture and Randolph 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 Division of Agriculture and the Randolph County Extension Office are not advocating for or against this ballot initiative.