

**CALLING A SPECIAL ELECTION**  
ORDINANCE NO. 2023-04

AN ORDINANCE CALLING A SPECIAL ELECTION IN THE CITY OF MARSHALL, ARKANSAS, ON THE QUESTION OF LEVYING AN 1 PERCENT SALES AND USE TAX WITHIN THE CITY OF MARSHALL, ARKANSAS; PRESCRIBING OTHER MATTERS PERTAINING THERETO; AND DECLARING AN EMERGENCY.

**WHEREAS**, the city council of the city of Marshall, Arkansas has passed on August 25, 2023 Ordinance No. 2023-04 providing for the levy of a 1% sales and use tax within the City of Marshall, with 0.875% for the Marshall Police Department and 0.125% for the Marshall Fire Department; and

**WHEREAS**, the purpose of this ordinance is to call a special election on the question of the levy of the Sales and Use Tax.

NOW, THEREFORE, BE IT ORDAINED by the city council of the city of Marshall, Arkansas:

Section 1. That there be, and there is hereby called, a special election to be held on November 14, 2023, at which election there shall be submitted to the electors of the City the question of the levy of the Sales and Use Tax.

Section 2. That the question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

Vote on measure by placing an "X" in the square opposite the measure either for or against:

FOR adoption of a 1% local sales and use tax within the city of Marshall , Arkansas with 0.875% of the sales tax going to the Marshall Police Department and 0.125% going to the Marshall Fire Department.

AGAINST adoption of a 1 % local sales and use tax within the city of Marshall, Arkansas with 0.875% of the sales tax going to the Marshall Police Department and 0.125% going to the Marshall Fire Department.

Section 3. That the election shall be held and conducted and the vote canvassed and the results declared under the law and in the manner now provided for municipal elections unless otherwise provided in Title 26, Chapter 75, Subchapter 2 [or Subchapter 3 if the second authority is to be used] of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") and only qualified voters of the City shall have the right to vote at the election.

Section 4. That the results of the election shall be proclaimed by the mayor, and his proclamation shall be published one time in a newspaper having a general circulation in the City, which proclamation shall advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty (30) days after the date of publication.

Section 5. That a copy of this ordinance shall be given to the county board of election commissioners so that the necessary election officials and supplies may be provided. A certified copy of this ordinance shall also be provided to the commissioner of revenues of the State of Arkansas as soon as practical.

Section 6. That the mayor and city recorder/treasurer for and on behalf of the City, are hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided and, if the levy of the Sales and Use Tax is approved by the electors, to cause the Sales and Use Tax to be collected in accordance with the Authorizing Legislation, and to perform all acts of whatever nature necessary in a timely fashion to carry out the authority conferred by this ordinance.

Section 7. That all ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. It is hereby ascertained and declared that there is a great need to establish a stable source of revenue to finance vital municipal services in order to promote and protect the health, safety and welfare of the City and its inhabitants. It is, therefore, declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health and safety shall be in force and take effect immediately from and after its passage.

Passed: 8.25.2023  
Attest: M. England  
Approved:  
City Marshall  
Mayor Kevin Elliott

(SEAL)

6. The percentages authorized by statute are one-eighth (.125%), one-fourth of one percent (.25%), one-half of one percent (.5%), three-fourths of one percent (.75%) or one percent (1%), or any combination of these amounts (A.C.A. § 26-74-207(a)).
7. The election must be held within one hundred twenty (120) days of the ordinance calling for the election (A.C.A. § 26-74-207(a)).
8. The ballot title may also include an expiration date for the levy of the tax as specified in A.C.A. § 26-74-208.