



SALES TAX ELECTION

Marion County Jail and Sheriff's Office Sales Tax Election

ELECTION DATE: Tuesday, Nov. 18, 2025

What is being proposed?

Marion County's Quorum Court has called a special election for Nov. 18, 2025. Voters will decide whether to approve a permanent 0.5% sales and use tax to be used for jail and law enforcement purposes.

If approved, the total countywide sales tax rate would be the same as the current rate at 1.75% because an existing temporary 0.5% sales tax previously approved by voters is set to expire next year.

When is the election & where can I vote?

The election is Tuesday, Nov. 18, 2025.

Early voting starts on Nov. 3 at the Marion County Fairgrounds, located at 513 E. Seawell Ave. in Summit, and continues through Nov. 17. Early voting starts on Nov. 12 at Bull Shoals City Hall and continues through Nov. 17. Voting at other locations is only available on the Nov. 18 election day.

Registered voters who live in Marion County are eligible to vote. Voters can check their status and find out where they are supposed to vote by calling the Marion County Clerk's Office at 870-449-6226. You can also check your voter registration status online at www.voterview.ar-nova.org.

PUBLIC POLICY CENTER

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QUICK LOOK:

What does your vote mean?

FOR: A FOR vote means you are in favor of establishing a permanent 0.5% countywide sales and use tax to be used for jail and law enforcement purposes.

AGAINST: An AGAINST vote means you are not in favor of establishing a permanent 0.5% countywide sales and use tax to be used for jail and law enforcement purposes.

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. 18, 2025. Early voting begins Nov. 3, 2025. **Please exercise your right to vote on this issue.**



The following statements are examples of what supporters and opponents have made public either in media statements, campaign literature, on websites or interviews with Public Policy Center staff. The University of Arkansas System Division of Agriculture does not endorse or validate these statements.

What do supporters say?

- This would free up money that could be used for other things. It could be used for purchasing equipment for the road department and hiring additional people to run the equipment.
- The county has been using funds from the sale of the nursing home for building improvements. After all these years, that fund is almost depleted. The additional funds could also be used for building maintenance.

What do opponents say?

- This would be handing the Marion County Sheriff's Office about \$1.2 million directly without quorum court approval. A forever tax!
- We already pay more in sales tax than all surrounding counties. This could discourage business here and make it difficult to ask for any more taxes for capital improvements and necessary projects for the foreseeable future.

Why is this issue on the ballot?

A county sales tax must be approved by the voters.

What are the county's plans?

County officials are asking voters to create a dedicated revenue source for jail and law enforcement operations. Doing so would allow the county to shift money currently budgeted for the sheriff's department to other county expenses, such as road department equipment purchases, hiring or training staff, and building maintenance. The proposed 0.5% sales tax would generate between \$900,000 to \$1.2 million in tax revenue each year, according to the county judge.

How does the community currently pay for the jail and sheriff's department?

Voters approved a permanent 0.25% sales tax in 2016 to pay for maintaining the new jail.

In addition to revenue from this sales tax, the county uses money from its general fund to pay for the jail and sheriff's department. The general fund is the county's primary account that holds sales tax, property tax, fees and other monies that aren't legally designated for specific purposes.

Marion County spent 40.9% of its budget, excluding debt service, on law enforcement and public safety in 2022, according to Regulatory Basis Financial Statements and Reports available through Arkansas Legislative Audit website. Of general fund expenditures, law enforcement and public safety accounted for 30.1% of current expenditures.

For 2025, county officials budgeted \$1.36 million for law enforcement and \$1.63 million for the county jail.

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

The Arkansas Constitution allows counties to levy up to 5 mills in property tax for the general fund and up to 3 mills for roads. A mill equals one thousandth of a dollar (.001).

Marion County currently levies the maximum rate allowed for county general property tax and cannot increase the rate. The county levies 1.5 mills for roads.

By freeing up general funds currently being used to support law enforcement, those funds could be used to support roads without raising property taxes. County officials said they prefer to pursue a sales tax because the tax would also apply to purchases made by people who don't live or own property in the county.

If passed, when would this sales tax begin?

The sales tax would take effect April 1, 2026.

Who would pay the additional taxes?

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

Seventy-three of the 75 counties in Arkansas have a countywide sales tax, ranging from 0.5% in Carroll, Faulkner and Izard Counties to 3.25% in Cleveland County. The median sales tax rate of Arkansas’ 75 counties is 1.625%. Nearby counties have the following sales tax rates:

County	Current County Sales Tax Rate
Baxter	1.25%
Boone	1.25%
Marion	1.75% (1.75%*)
Newton	1%
Searcy	1.5%

*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 2025.

How is sales tax used in Marion County now?

The county’s current sales tax rate is 1.75%. Of this amount, county officials said the tax rate is divided by these uses:

- 0.25% for jail maintenance
- 0.50% for repaying the construction bond issue for the county jail
- 1% is divided as follows:
 - 42% for county roads
 - 32% for law enforcement
 - 15% for transfer station
 - 11% rural fire departments

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

In 2016, county voters approved a permanent 0.25% sales tax for the upkeep of the county jail. They also approved a temporary 0.5% sales tax to pay off building a new county jail. The county expects that tax to expire in February 2026 when the construction debt is paid off.

What would happen if the tax fails?

Services provided by the county would remain at the same level because the county would not have funding to provide additional services.

The following is the official wording for the local option question as it will appear on the ballot.

0.5% SALES AND USE TAX FOR JAIL AND LAW ENFORCEMENT PURPOSES

Adoption of a 0.5% local sales and use tax within Marion 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 for jail and law enforcement purposes. If approved, the levy of the tax will commence on April 1, 2026.

FOR ☐

AGAINST ☐

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