



SALES TAX ELECTION

Marion County Sales Tax and Bond Issue Election

ELECTION DATE: Tuesday, March 3, 2026

What is on the ballot?

Marion County's Quorum Court has called a special election for March 3, 2026. Voters will have two ballot measures to decide.

- Authorization for Marion County to issue up to \$16.5 million in bonds to pay for a new community center along with a temporary 0.5% sales tax to pay off that debt.
- A permanent 0.25% sales tax that would be used to "acquire, construct, improve, expand, equip, furnish, operate and maintain" a new community center. The revenue can also be used to repay bonds and for county general purposes.

An existing 0.5% sales tax is set to expire in April, decreasing the county's sales tax rate from 1.75% to 1.25%. If voters approve only the 0.5% sales tax, the total countywide sales tax rate would increase in July from 1.25% to 1.75%. If voters approve only the 0.25% sales tax rate, the total countywide sales tax rate would increase from 1.25% to 1.5%. If voters approve both of the March ballot measures, the total countywide sales tax rate would increase in July from 1.25% to 2%.

PUBLIC POLICY CENTER

U of A **DIVISION OF AGRICULTURE**
RESEARCH & EXTENSION
University of Arkansas System

Pursuant to 7 CFR § 15.3, the University of Arkansas System Division of Agriculture offers all its Extension and Research programs and services (including employment) without regard to race, color, sex, national origin, religion, age, disability, marital or veteran status, genetic information, sexual preference, pregnancy or any other legally protected status, and is an equal opportunity institution.

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?

- I've often heard it said, "why doesn't someone do something for people to do here in Marion County?" Well, here it is. Something great to do for most everyone.
- A community center would add a great deal to the quality of life for the Marion County residents who would use it.
- Our town needs this. Our kids need something to do in the winter months.

What do opponents say?

- Marion County does not need another tax burden. Marion County needs road improvements.
- Many of our citizens will never use it, as it will be south of Yellville. We will pay taxes for the construction and maintenance. We will also be required to pay to rent/use the facility for our personal use. PAY, PAY, & PAY!
- Community Centers in Arkansas are financed by the cities where they are located not the counties.

QUICK LOOK:

What does your vote mean?

You will be voting on two separate measures in the March 3, 2026 election.

0.25% Sales and Use Tax

FOR: A FOR vote on the 0.25% countywide sales tax measure means you are in favor of permanently increasing the Marion County sales tax rate by 0.25% to “acquire, construct, improve, expand, equip, furnish, operate and maintain” a new community center. The revenue can also be used to repay bonds and for county general purposes.

AGAINST: An AGAINST vote on the 0.25% countywide sales tax measure means you are not in favor of permanently increasing the Marion County sales tax rate by 0.25% to pay for the costs associated with building and maintaining a community center or for county general purposes.

Park and Recreational Improvement Bonds and 0.5% Countywide Sales and Use Tax

FOR: A FOR vote on the bonds and 0.5% countywide sales tax measure means you are in favor of temporarily increasing the Marion County sales tax rate by 0.5% and issuing up to \$16.5 million in bonds to pay for acquiring, constructing, equipping and furnishing a new community center. The tax associated with this measure would expire when bonds are repaid.

AGAINST: An AGAINST vote on the bonds and 0.5% countywide sales tax measure means you are not in favor of temporarily increasing the Marion County sales tax rate by 0.5% and issuing up to \$16.5 million in bonds to pay for acquiring, constructing, equipping and furnishing a new community center.

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 March 3, 2026. Early voting begins Feb. 17, 2026. **Please exercise your right to vote on this issue.**

When is the election and where can I vote?

The election is March 3, 2026.

Early voting starts on Feb. 17 at the Marion County Fairgrounds and will continue through March 2. Bull Shoals City Hall also will be an early voting site from Feb. 23 through March 2. Early voting will be available March 2 at Lazy Acres Fire Station in Peel.

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.

Why is this issue on the ballot?

Voter approval is required for changes to county sales tax rates and for bond issues. The Marion County Quorum Court voted to put the two proposed sales taxes and bond issue on the ballot for voters to decide.

What are the plans for the community center?

Marion County Community Services (MCCS), a local nonprofit, has been working since 2007 on plans to build a community center. In 2021, the organization bought 25 acres in Yellville for the community center and other projects. MCCS anticipates donating 10 acres to Marion County for the community center pending approval of both ballot issues. If the 0.5% sales tax and bond issue pass, Marion County would own, operate and staff the community center. All decisions would be in the hands of the county judge and quorum court. MCCS would continue to fundraise and solicit donations to sustain the center planned for 386 Community Center Circle long term.



Plans and information posted on MCCC's website show a 41,000 square-foot building. The community center would offer a gym, walking track, banquet room, community rooms, and an aquatic area with rooms for rent for parties, a "children's beach entry/play area," a therapy pool and a four-lane lap pool. There would be a fee to use the amenities at the center. MCCC offers more information about the community center on its website, www.marioncountycommunityservices.org.

What would happen if one ballot measure passes and the other fails? Or if voters reject both ballot measures?

Plans for building a community center rely on both measures passing. If the bond and 0.5% temporary sales tax measure fails, the county would not be able to finance building the community center. If voters reject the 0.25% sales tax, the county would not have funds to operate the community center.

If voters approve the 0.25% sales tax but not the 0.5% sales tax and bond issue, county officials said those sales tax revenues would go into the county general fund.

What are bonds?

Bonds are certificates of debt used by states, cities, counties or other government entities to finance large projects, such as roads, schools or sewer systems. Debt is paid off over a long period of time. Similar to a home mortgage, there are debt service costs of bonds which include payment of principal, interest and administrative fees.

How much revenue would the proposed sales taxes generate?

The proposed 0.5% sales tax would generate between \$900,000 to \$1.2 million in tax revenue each year, according to county officials. The funds would be used to pay off the construction bond issued to build the community center. The 0.25% sales tax would provide funds to maintain and operate the community center and other county needs.

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

If approved, the sales tax would take effect July 1, 2026.

The 0.5% sales tax would expire once the bonds are paid off. MCCC representatives said they expect the bond debt to be repaid within 12 to 14 years based on experience with past county bond issues. The 0.25% sales tax would be permanent.

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 in its cities.

How does Marion 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
Baxter	1.25%
Boone	1.25%
Marion	1.75% (2%*)
Newton	1%
Searcy	1.5%

*Rate beginning in July if both proposed sales taxes are approved.

Source: : *Arkansas Department of Finance and Administration, List of cities and counties with local sales and use tax; January-March 2026.*

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. (This is the tax that expires in April.)
- 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 the new county jail.

The following is the official wording for the sales tax and bond issue questions as they appear on the ballot.

0.25% SALES AND USE TAX

Adoption of a 0.25% 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 one or more of the following: (a) to acquire, construct, improve, expand, equip, furnish, operate and maintain park and recreational facilities, including particularly, a new community center and any facilities or improvements related thereto or in support thereof, (b) to pay and secure the repayment of bonds approved by the voters and issued by the County from time to time to finance capital improvements, and (c) for general purposes of County government. The levy of the tax is not dependent on any bonds being approved or issued.

FOR ☐

AGAINST ☐

PARK AND RECREATIONAL IMPROVEMENT BONDS AND 0.5% SALES AND USE TAX

Bonds of Marion County in one or more series in the maximum aggregate principal amount of \$16,500,000 to finance all or a portion of the costs of acquiring, constructing, equipping and furnishing new park and recreational facilities, including particularly, without limitation, a new community center with swimming facilities, a multipurpose gymnasium, a walking track, a banquet hall and meeting rooms and any necessary land acquisition, furnishings, equipment and any utility, road, parking, drainage, signage, and lighting improvements related thereto or in support thereof, and, in order to pay the bonds, the levy and pledge of a 0.5% local sales and use tax within the County.

If the bonds are approved, there will be levied within the County a new 0.5% sales and use tax, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates will be used solely to retire or pay obligations with respect to the bonds in accordance with Amendment No. 62 to the Arkansas Constitution. The tax will expire after the bonds have been paid or provision is made therefor in accordance with Arkansas statutes. In order to provide additional funds to pay or to further secure repayment of the bonds, the County may also pledge to the bonds the net collections of an additional county-wide 0.25% sales and use tax if such additional tax is separately approved by the voters. The issuance of the bonds is not dependent on the additional 0.25% tax being approved.

FOR ☐

AGAINST ☐

#ARballot



facebook.com/uappc



uaex.uada.edu/ppc

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.