

County Road Funding by Property Tax

CONSTITUTION OF THE STATE OF ARKANSAS OF 1874 AMENDMENTS TO THE CONSTITUTION OF ARKANSAS OF 1874

AMENDMENT 61. COUNTY ROAD TAX

County quorum courts may annually levy a county road tax not to exceed three (3) mills on the dollar on all taxable real and personal property within their respective counties. Revenues derived from the county road tax shall be used for the sole purpose of constructing and repairing public roads and bridges within the county wherein levied. The authority granted by this amendment shall be in addition to all other taxing authority of the county quorum courts.

ARKANSAS CODE

26-79-104. Apportionment to municipalities.

(a) Of the amount collected from the annual three-mill road tax in any county in the state, the county courts shall apportion one-half ($\frac{1}{2}$), except when a greater amount is allowed by law, of the amount collected upon property within the corporate limits of any city or town for use in making and repairing the streets and bridges in the respective cities or towns.

(b) The county collector of any county in the state shall pay into the treasury of the respective cities or towns the amount so apportioned by the county court, which amount shall be expended exclusively by the cities or towns for the purpose of making and repairing the streets and bridges within the corporate limits of the town or city.

(c) This section shall not repeal, alter, change, or affect any special act passed under which any city or town is receiving any greater or lesser amount than the three-mill county road tax.

History. Acts 1937, No. 153, § 1-3; Pope's Dig., §§ 9832, 9833;

A.S.A. 1947, §§ 76-704 — 76-706.