

APPROPRIATION ORDINANCE NO. 2025 - 27

BE IT ENACTED BY THE QUORUM COURT OF BAXTER COUNTY, STATE OF ARKANSAS,  
AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE TO APPROPRIATE FUNDING FOR ECONOMIC DEVELOPMENT IN  
BAXTER COUNTY AND CREATE ECONOMIC DEVELOPMENT CAPITAL PROJECTS FUND  
(4800).

**Article 1. Affirmation:** The Baxter County Economic Development Committee approved up to \$50,000.00 for funding to the local economy by supporting infrastructure development, long-term economic growth and job creation for Baxter County as stated in Amendment 97 Article 12 Section 5 (c).

**Article 2. Appropriation:** The Baxter County Budget Committee approved the funding up to \$50,000.00 for supporting infrastructure development, long-term economic growth and job creation. This will be funded from the Economic Development Capital Projects Fund (4800).

**Section 1.** The Baxter County Quorum Court authorizes the County Treasurer to create the Economic Development Capital Projects Fund (4800) and transfer \$50,000.00 from County General Fund (1000) to Economic Development Capital Projects Fund (4800).

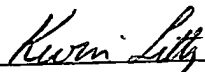
**Section 2.** Amendment 97, amending Article 12 Section 5(c) of the Arkansas Constitution states the intent of this amendment is to encourage job creation, job expansion, and economic development.

**Section 3.** The Baxter County Quorum Court authorizes the Clerk's Office to make the following appropriations within the Economic Development Capital Projects Fund budget:

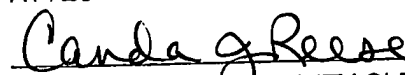
\$ 50,000.00 into GL #4800-0112-4003 (Improvements Other than Buildings)

**Article 2. Effective Date:** This appropriation ordinance shall be effective immediately upon its passage by the quorum court.

APPROVED:

  
\_\_\_\_\_  
KEVIN LITTY, COUNTY JUDGE  
Date Signed: 6-3-25

ATTEST:

  
\_\_\_\_\_  
CANDA J. REESE, COUNTY CLERK  
SPONSOR: Economic Dev Committee & Budget Committee  
Date Adopted: 06/03/2025  
Votes: For: 9 Against: 1  
Abstain: 0 Present: 0 Absent: 1



**F202500416**  
BAXTER CO, AR FEE \$0.00  
PRESENTED: 06-04-2025 10:17:54 AM  
RECORDED: 06-04-2025 10:17:54 AM  
CANDA REESE  
CIRCUIT CLERK  
BY: LISA PEMBERTON  
DEPUTY

ORDINANCE  
5 Pages

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017

# A Bill

SENATE BILL 538

4  
5 By: Senator Maloch  
6 By: Representative Holcomb  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE LAW CONCERNING ECONOMIC  
10 DEVELOPMENT TAXES AND PUBLIC CORPORATIONS FOR  
11 ECONOMIC DEVELOPMENT; TO IMPLEMENT ARKANSAS  
12 CONSTITUTION, AMENDMENT 97; TO AMEND THE PROVISIONS  
13 CONCERNING ECONOMIC DEVELOPMENT TAXES TO PROVIDE FOR  
14 USES OF ECONOMIC DEVELOPMENT TAXES; TO AMEND THE  
15 PUBLIC CORPORATIONS FOR ECONOMIC DEVELOPMENT ACT TO  
16 PROVIDE FOR THE USE OF ECONOMIC DEVELOPMENT TAXES; TO  
17 DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.  
18

## Subtitle

19  
20  
21 TO IMPLEMENT ARKANSAS CONSTITUTION,  
22 AMENDMENT 97; TO AMEND THE LAW CONCERNING  
23 ECONOMIC DEVELOPMENT TAXES AND PUBLIC  
24 CORPORATIONS FOR ECONOMIC DEVELOPMENT;  
25 AND TO DECLARE AN EMERGENCY.  
26  
27

28 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
29

30 SECTION 1. DO NOT CODIFY. Legislative findings and intent.

31 (a) The General Assembly finds that economic development would be  
32 enhanced if tax funds authorized under § 14-174-103 were permitted to be used  
33 for the full extent of the economic development purposes authorized under  
34 Arkansas Constitution, Amendment 62, and Arkansas Constitution, Amendment 97.

35 (b) The General Assembly intends for this act to permit economic  
36 development tax funds to be used for the purposes authorized under Arkansas



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Constitution, Amendment 62, and Arkansas Constitution, Amendment 97.

SECTION 2. Arkansas Code § 14-174-105 is amended to read as follows:

14-174-105. Disposition of funds.

(a) As used in this section:

(1) "Economic development project" means the land, buildings, furnishings, equipment, facilities, infrastructure, and improvements that are required or suitable for the development, retention, or expansion of:

(A) Manufacturing, production, and industrial facilities;

(B) Research, technology, and development facilities;

(C) Recycling facilities;

(D) Distribution centers;

(E) Call centers;

(F) Warehouse facilities;

(G) Job training facilities; and

(H) Regional or national corporate headquarters facilities;

(2) "Economic development service" means:

(A) Planning, marketing, and strategic advice and counsel regarding job recruitment, job development, job retention, and job expansion;

(B) Supervision and operation of industrial parks or other such properties; and

(C) Negotiation of contracts for the sale or lease of industrial parks or other such properties; and

(3) "Infrastructure" means:

(A) Land acquisition;

(B) Site preparation;

(C) Road and highway improvements;

(D) Rail spur, railroad, and railport construction;

(E) Water service;

(F) Wastewater treatment;

(G) Employee training, which may include equipment for such purpose; and

(H) Environmental mitigation or reclamation.

(b) The taxes levied pursuant to under this subchapter may be utilized for:

(1) For construction, reconstruction, demolition, site development, contracts, and related costs associated with the creation, expansion, and rehabilitation of water or sewer systems, streets and roads, bridges, drainage, and other vital public facilities; ~~or the establishment and operation of~~

(2) To establish and operate local economic development programs;

(3) To obtain or appropriate money for a corporation, association, institution, or individual to:

(A) Finance an economic development project; or

(B) Provide economic development services; and

(4) As a pledge to secure the issuance of bonds under the Local Government Bond Act of 1985, § 14-164-301 et seq., by a municipality, a county, or a corporation organized under the Public Corporations for Economic Development Act, § 14-175-101 et seq.

SECTION 3. Arkansas Code § 14-174-109(b), concerning public corporations for economic development, is amended to read as follows:

(b)(1) On receipt from the Director of the Department of Finance and Administration of the net proceeds of the sales and use tax levied or authorized under this subchapter, the local government shall deliver all of the proceeds to the corporation to use in carrying out its functions.

(2) However, if the sales and use taxes levied under this subchapter are pledged to secure the issuance of bonds by a corporation under § 14-174-105(b)(4), upon approval by resolution of the corporation, the local government shall hold the proceeds separate and apart in trust, as directed by the corporation.

SECTION 4. Arkansas Code § 14-175-111(b)(7), concerning the powers of a public corporation for economic development, is amended to read as follows:

(7) To contract with private enterprises to carry out industrial development programs or objectives or to carry out or assist with the development or operation of an economic development program project or economic development services, as defined under § 14-174-105, or objectives consistent with the purposes and duties of the corporation, upon such the terms and conditions as the board may deem of the corporation deems

1 advisable and not in conflict with ~~the provisions of~~ this chapter;  
2

3 SECTION 5. Arkansas Code § 14-175-112(b), concerning economic  
4 development taxes under the Public Corporations for Economic Development Act,  
5 is amended to read as follows:

6 (b) ~~No-tax~~ Tax proceeds received by a corporation under § 14-174-101  
7 et seq. ~~may~~ shall not be used for a project for the direct benefit of a  
8 specific individual or individuals or nongovernmental enterprise or  
9 enterprises unless the primary purpose of the project is to finance  
10 ~~facilities for the securing and developing of industry~~ an economic  
11 development project or provide an economic development service within or near  
12 the local government that levies the tax, as provided under § 14-174-105.  
13

14 SECTION 6. EMERGENCY CLAUSE. It is found and determined by the  
15 General Assembly of the State of Arkansas that the state has been  
16 disadvantaged by its inability to effectively compete for economic  
17 development projects and economic development services; that attracting and  
18 developing economic development projects and economic development services  
19 would significantly benefit the economic development of the state by  
20 providing increased payrolls, job opportunities, and tax income; that the  
21 citizens of the state recognized the missed opportunities caused by this  
22 competitive disadvantage by overwhelmingly approving Arkansas Constitution,  
23 Amendment 97; and that this act is immediately necessary to effectuate the  
24 will of the citizens of Arkansas and to position the state to act  
25 expeditiously in securing economic development projects and economic  
26 development services. Therefore, an emergency is declared to exist, and this  
27 act being immediately necessary for the preservation of the public peace,  
28 health, and safety shall become effective on:

29 (1) The date of its approval by the Governor;

30 (2) If the bill is neither approved nor vetoed by the Governor,  
31 the expiration of the period of time during which the Governor may veto the  
32 bill; or

33 (3) If the bill is vetoed by the Governor and the veto is  
34 overridden, the date the last house overrides the veto.  
35  
36