

CITY OF TONTITOWN, ARKANSAS

RESOLUTION NO. _____-2026

A RESOLUTION REQUIRING THE MAYOR TO REQUEST QUARTERLY MUNICIPAL SALES AND USE TAX REMITTANCE REPORTS FROM THE ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION PURSUANT TO ARKANSAS CODE ANNOTATED § 26-73-115, AND REQUIRING SUCH REPORTS TO BE INCLUDED WITH THE CITY’S POSTED FINANCIAL RECORDS; AND FOR OTHER PURPOSES.

WHEREAS,

local sales and use taxes constitute a significant source of revenue for the City of Tontitown; and

WHEREAS,

Arkansas Code Annotated § 26-73-115 authorizes a municipal mayor to request sales and use tax remittance reports from the Arkansas Department of Finance and Administration (“DFA”); and

WHEREAS,

regular review and public availability of summarized revenue information are essential to the City Council’s fiduciary oversight, budgetary responsibilities, and internal control framework.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TONTITOWN, ARKANSAS:

SECTION 1.

The Mayor of the City of Tontitown **shall request**, on a **quarterly basis**, the municipal sales and use tax remittance report authorized under Arkansas Code Annotated § 26-73-115 from the Arkansas Department of Finance and Administration.

SECTION 2.

Each request shall correspond to the applicable calendar quarter and shall seek the most complete report lawfully available, subject to statutory confidentiality and aggregation requirements.

SECTION 3.

Upon receipt, the Mayor **shall provide** the report to the City Council and the Clerk-Treasurer in its original, complete, and unaltered form and without any modifications or redactions as received by the Arkansas Department of Finance and Administration and shall ensure the report is **maintained as part of the City's official financial records.**

SECTION 4.

Reports obtained under this Resolution shall be used solely for lawful municipal purposes, including revenue verification, financial reporting, and fiscal oversight, and shall not be disclosed except as authorized by Arkansas law.

SECTION 5.

The City Council expressly finds and declares that reports obtained pursuant to this Resolution constitute confidential tax information government by Arkansas Code Annotated § 26-18-303 and related provisions and are exempt from public disclosure under the Arkansas Freedom of Information Act to the extent such report contains confidential or taxpayer identifying information.

SECTION 6.

To the extent permitted by law, the City may summarize, or redaction information derived from such reports with the City's posted quarterly financial statements or financial disclosures for corresponding quarter, provided that no confidential information or taxpayer identifying information is disclosed.

SECTION 7.

This Resolution shall be effective immediately upon adoption.

ADOPTED this ____ day of _____, 2026.

CITY OF TONTITOWN, ARKANSAS

Mayor

ATTEST:

Clerk-Treasurer