

CITY OF TONTITOWN, ARKANSAS

RESOLUTION NO 2026-01-12416R

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.

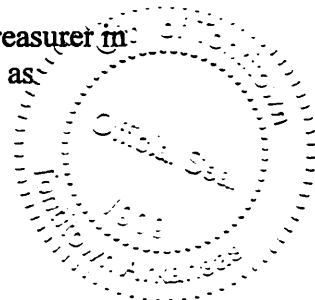
The Mayor of the City of Tontitown **shall request**, on a **quarterly basis**, the municipal sales and use tax remittance report authorized under Arkansas Code Annotated § 26-73-115 from the Arkansas Department of Finance and Administration.

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



Clerk-Treasurer



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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 may constitute or contain confidential tax information governed by Arkansas Code Annotated § 26-18-303 and may be exempt from public disclosure under the Arkansas Freedom of Information Act to the extent such report contains confidential or taxpayer identifying information which the City of Tontitown is required to maintain in a confidential manner under Arkansas law.

SECTION 6.

Notwithstanding the foregoing, the City shall release aggregate, non-taxpayer-identifying information and any portions of such reports that are not exempt from disclosure under Arkansas law or the Arkansas Freedom of Information Act. 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 20 **day of** JAN, **2026.**

CITY OF TONTITOWN, ARKANSAS

Angela Russell

Mayor

ATTEST:

Rhonda [Signature]



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