

# CITY OF TONTITOWN, ARKANSAS

RESOLUTION NO. 2026-02-1255R

**A RESOLUTION DIRECTING THE MAYOR TO REQUEST CERTAIN SALES TAX REMITTER REPORTS FROM THE ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION PURSUANT TO ARKANSAS CODE ANNOTATED § 26-73-115; DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES**

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**WHEREAS**, Arkansas Code Annotated § 26-73-115 expressly authorizes the mayor of a municipality to request from the Arkansas Department of Finance and Administration (“DF&A”) reports identifying businesses remitting local sales and use taxes to the city, and authorizes that such reports be requested, on a quarterly basis, as part of ongoing municipal financial oversight; and

**WHEREAS**, the City Council of the City of Tontitown is the governing and legislative body of the City and is charged with oversight of municipal finances, transparency, fiduciary responsibility, and accountability to the public; and

**WHEREAS**, on January 20, 2026, the Tontitown City Council adopted a resolution requesting the Mayor obtain quarterly sales tax remitter reports pursuant to Arkansas Code Annotated § 26-73-115 in furtherance of municipal financial oversight, governmental transparency, and public confidence; and

**WHEREAS**, members of the public have expressed interest in the City’s verification of compliance with local sale tax remittance requirements by businesses operating within the City; and

**WHEREAS**, a member of the Tontitown City Council received confirmation from a DF&A representative that DF&A will honor special requests under Arkansas Code Annotated § 26-73-115 for specific calendar years, including calendar years 2023 and 2024; and

**WHEREAS**, obtaining sales tax remitter reports for calendar years 2023 and 2024 is consistent with prior City Council action, will support the City Council’s fiduciary and oversight responsibilities, and serve to enhance transparency and public trust in the administration of the City’s finances.

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



1. The Mayor of the City of Tontitown is hereby directed to submit a written request to the Arkansas Department of Finance and Administration, pursuant to Arkansas Code Annotated § 26-73-115, for sales tax remitter reports covering calendar years 2023 and 2024, inclusive.
2. Such request shall be submitted within ten (10) business days of adoption of this Resolution.
3. Upon receipt, the reports shall be provided to the City Council and incorporated into the City's financial records and made available to the public to the extent permitted by applicable state and federal law.
4. Nothing in this Resolution shall be construed to require the disclosure of confidential taxpayer information prohibited from public release under state law.
5. This Resolution is intended to implement and effectuate prior City Council direction, promote transparency, and ensure compliance with Arkansas law governing municipal financial oversight and fiscal accountability.

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### EMERGENCY CLAUSE


It is hereby found and determined by the City Council of the City of Tontitown, Arkansas, that immediate action is necessary to ensure timely compliance with Arkansas Code Annotated § 26-73-115, to effectuate prior Council direction regarding quarterly sales tax remitter reports, and to promote transparency and public confidence in the administration of municipal finances.

Therefore, an emergency is declared to exist, and this Resolution shall be in full force and effect immediately upon its adoption.


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ADOPTED this 17 day of Feb, 2026.

ATTEST:

  
City Clerk-Treasurer

APPROVED:

Mayor  


SPONSORED BY:

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Alderman