

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Representatives Flanagin and Goodwin**

H.J.R.

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7 **HOUSE JOINT RESOLUTION**

8 FOR A PROPOSED CONSTITUTIONAL AMENDMENT TO REQUIRE AN
9 AFFIRMATIVE VOTE OF AT LEAST THREE-FIFTHS OF THE
10 MEMBERSHIP OF EACH HOUSE OF THE GENERAL ASSEMBLY TO ENACT
11 ANY LAW TO LEVY ANY TAX, ALTER THE RATE OF ANY TAX, EXTEND
12 THE APPLICATION OF ANY TAX, OR TO GRANT EXEMPTIONS,
13 EXCLUSIONS, CREDITS OR DEDUCTIONS WITH RESPECT TO ANY TAX
14 AND TO PROVIDE THAT AN AFFIRMATIVE VOTE OF A SIMPLE
15 MAJORITY OF THE MEMBERSHIP OF EACH HOUSE OF THE GENERAL
16 ASSEMBLY MAY ENACT A LAW REPEALING ANY EXEMPTION,
17 EXCLUSION, CREDIT OR DEDUCTION WITH RESPECT TO ANY TAX.

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19 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE SEVENTY-EIGHTH GENERAL
20 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL MEMBERS
21 ELECTED TO EACH HOUSE AGREEING THERETO:

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23 That the following is hereby proposed as an amendment to the Constitution
24 of the State of Arkansas, and upon being submitted to the electors of the
25 State for approval or rejection at the next general election for
26 Representatives and Senators, if a majority of the electors voting thereon at
27 such election, adopt such amendment, the same shall become a part of the
28 Constitution of the State of Arkansas, to wit:

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30 SECTION 1. An affirmative vote of at least three-fifths of the total
31 membership of each house of the General Assembly shall be required for
32 enactment of any law to levy a tax, to extend the application of any tax, to
33 alter the rate of any tax, to grant any exemption, exclusion, credit, rebate
34 or deduction with respect to any tax, or to otherwise amend or repeal any
35 provision of law levying a tax. Provided however, any law which grants an

1 exemption, exclusion, credit, rebate or deduction with respect to any tax
2 maybe repealed by a simple majority vote of each house of the General
3 Assembly.

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5 SECTION 2. Section 2 of Amendment 19 to the Arkansas Constitution and
6 all other provisions of the Constitution or of law in conflict herewith are
7 hereby repealed.

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9 SECTION 3. This amendment shall become effective on December 1, 1992.

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