

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Representative Givens**

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 A MAJORITY OF THE MEMBERSHIP
10 OF EACH HOUSE OF THE GENERAL ASSEMBLY TO ENACT ANY LAW TO
11 LEVY ANY TAX, ALTER THE RATE OF ANY TAX, EXTEND THE
12 APPLICATION OF ANY TAX, GRANT EXEMPTIONS, EXCLUSIONS,
13 CREDITS OR DEDUCTIONS WITH RESPECT TO ANY TAX, OR TO
14 REPEAL ANY EXEMPTION, EXCLUSION, CREDIT, OR DEDUCTION WITH
15 RESPECT TO ANY TAX; TO PROVIDE FOR THE APPROVAL OF ANY TAX
16 MEASURE BY THE ELECTORS IF THE MEASURE WAS NOT ENACTED BY
17 AN AFFIRMATIVE VOTE OF AT LEAST THREE-FOURTHS OF THE
18 MEMBERSHIP OF EACH HOUSE OF THE GENERAL ASSEMBLY; AND TO
19 PROVIDE THAT ANY TAX RAISED OR COLLECTED FOR A SPECIFIC
20 PURPOSE MAY NOT BE AMENDED OR REPEALED EXCEPT BY AN
21 AFFIRMATIVE VOTE OF THREE-FOURTHS OF THE MEMBERSHIP OF
22 EACH HOUSE OF THE GENERAL ASSEMBLY.

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

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

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35 SECTION 1. An affirmative vote of a simple majority of the total

1 membership of each house of the General Assembly shall be required for
2 enactment of any law to levy a tax, to extend the application of any tax, to
3 alter the rate of any tax, to grant any exemption, exclusion, credit, rebate,
4 or deduction with respect to any tax, to repeal any law which grants an
5 exemption, exclusion, credit, rebate, or deduction, or to otherwise amend or
6 repeal any provision of law levying a tax.

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8 SECTION 2. Any act which levies or increases any gross receipts tax,
9 compensating use tax, or income tax may be effective after passage and
10 approval of the act, subject to the ratification by a simple majority of the
11 qualified electors at the next general election for Representatives and
12 Senators. If the measure is defeated by at least a simple majority of the
13 qualified electors, the tax shall cease to be collected and taxes collected at
14 that time shall not be refunded. Provided, however, that if the law was
15 enacted by the affirmative vote of at least three-fourths of the membership of
16 each house of the General Assembly, the act is not required to be submitted to
17 the electors for ratification.

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19 SECTION 3. Any tax raised or collected which is dedicated or pledged to
20 a specific purpose may not be altered or repealed except by an affirmative
21 vote of three-fourths of the membership elected to each House of the General
22 Assembly.

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24 SECTION 4. Section 2 of Amendment 19 to the Arkansas Constitution and
25 all other provisions of the Constitution or of law in conflict herewith are
26 hereby repealed except that this Amendment does not repeal nor supersede
27 Amendment 7.

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29 SECTION 5. This amendment shall become effective on January 1, 1992.

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