

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

**H.J.R.**

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7 **HOUSE JOINT RESOLUTION**

8 FOR A PROPOSED AMENDMENT TO THE CONSTITUTION OF THE STATE  
9 OF ARKANSAS TO EXEMPT HOUSEHOLD FURNITURE, CLOTHING AND  
10 RELATED ITEMS OF PERSONAL PROPERTY FROM AD VALOREM TAXES;  
11 TO COMBINE THE OFFICES OF COUNTY COLLECTOR AND COUNTY  
12 TREASURER; AND TO SIMPLIFY THE MEANS OF COLLECTING ANNUAL  
13 PERSONAL PROPERTY TAXES ON MOTOR VEHICLES.

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

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

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27 "SECTION 1. Items of household furniture and furnishings, clothing,  
28 appliances, and other personal property used within the home, if not held for  
29 sale, rental, or other commercial or professional use, shall be exempt from  
30 all ad valorem taxes levied by any city, county, school district, or other  
31 taxing unit in this state.

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33 SECTION 2. The office of county treasurer and the office of county  
34 collector shall be combined into one (1) office which shall be known as the  
35 office of county treasurer. Beginning with the 1994 General Election, there

1 shall be elected a county treasurer to perform the duties of both county  
2 treasurer and county collector. All of the powers, duties and functions of  
3 the office of county collector shall be transferred to the office of county  
4 treasurer.

5       Beginning January 1, 1995, all ad valorem taxes assessed on real  
6 property of this state shall be paid to the office of county treasurer based  
7 on the assessed value of the property at the time the tax is paid, computed at  
8 the rate of personal property taxes levied during the preceding November in  
9 the manner provided by law.

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11       SECTION 3. In addition to the method established by law for assessing  
12 and collecting real and personal property taxes, the General Assembly may  
13 establish special procedures, in lieu thereof, for the assessment and  
14 collection of annual personal property taxes on motor vehicles, owned by  
15 individuals, at the time of issuance or renewal of the registration and the  
16 license thereof. Personal property taxes collected on motor vehicles under  
17 such procedures shall be based on the assessed value of the vehicles  
18 determined at the time the tax is paid, computed at the rate of personal  
19 property taxes levied during the preceding November, in the manner provided by  
20 law, in the county in which the motor vehicle is regularly located and  
21 assessed, and the taxpayer shall not be required to pay ad valorem taxes upon  
22 such motor vehicle based on the assessment for the previous year. In no event  
23 may more than one (1) year's personal property taxes be collected on the same  
24 vehicle in the same year. Personal property taxes collected on motor vehicles  
25 under such procedures shall be remitted to the counties in which due, for  
26 distribution, as revenues of the year in which collected, to the respective  
27 taxing units in the manner provided by law.

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29       SECTION 4. This amendment shall be in effect from and after January 1,  
30 1993."

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