

1 **State of Arkansas**

2 **78th General Assembly**

3 **Regular Session, 1991**

H.J.R. 1015

4 ***By: Representatives Easley, Parkerson, and Mahony***

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HOUSE JOINT RESOLUTION

8

FOR A PROPOSED CONSTITUTIONAL AMENDMENT TO LEVY A SALES

9

AND USE TAX OF ONE-TENTH OF ONE PERCENT FOR SUPPORT OF THE

10

ARKANSAS GAME AND FISH COMMISSION.

11

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

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

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23 *SECTION 1. Statement of Purpose. The people of the State of Arkansas*
24 *find that fish and wildlife constitute a major economic and natural resource*
25 *of the State and they desire to provide additional funds to the Arkansas Game*
26 *and Fish Commission to be used for such purposes as are presently authorized.*

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28 *SECTION 2. Imposition of sales and use tax.*

29 (a) *A Sales Tax of an additional one-tenth of one percent is hereby*
30 *levied and imposed upon the sale of tangible personal property and the*
31 *rendering of taxable services at retail in this state, as provided in the*
32 *Arkansas Gross Receipts Tax Act of 1941, as now or hereafter amended.*

33 (b) *A Use Tax of an additional one-tenth of one percent is hereby*
34 *levied and imposed for the privilege of storing, using or consuming within*
35 *this state any article of tangible personal property as provided in the*

1 Arkansas Compensating Use Tax of 1949, as now or hereafter amended.

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3 SECTION 3. Use of proceeds. All monies collected from the tax levied
4 herein shall be deposited in the State Treasury in the Game Protection Fund to
5 be used exclusively by the Arkansas Game and Fish Commission, as appropriated
6 by the General Assembly.

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8 SECTION 4. (a) The General Assembly shall provide for the proper
9 administration and enforcement of this Amendment by law.

10 (b) Unless the General Assembly provides another procedure by law, the
11 provisions of the Arkansas Tax Procedure Act, § 26-18-101 et seq., shall so
12 far as practicable be applicable to the tax levied by this Amendment and to
13 the reporting, remitting, and enforcement of the tax.

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15 SECTION 5. The sales and use tax imposed by this Amendment is in
16 addition to all other taxes and shall not repeal any other tax.

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18 SECTION 6. Effective July 1, 1993, the annual fees for resident basic
19 hunting licenses including the privilege of taking one deer by the use of a
20 modern center-fire weapon, fishing licenses, special hunt permits, waterfowl
21 stamps, and trout permits, shall each be reduced to five dollars (\$5.00). The
22 annual fee for resident sportsman licenses shall be reduced to fifteen dollars
23 (\$15.00) annually, and the annual fee for combination sportsman licenses shall
24 be reduced to twenty dollars (\$20.00). Resident fees shall not exceed these
25 amounts before the year 2002 and then only when higher fees are authorized by
26 the General Assembly.

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28 SECTION 7. The tax imposed by this Amendment shall apply beginning on
29 July 1, 1993.

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31 /s/ V. Easley, et al

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