

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Senator Steve Bell**

A Bill

SENATE BILL

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 14-14-904(b) TO ALLOW A
9 COUNTY TO ADOPT A NEW ORDINANCE LEVYING TAXES IN THE EVENT
10 THAT THE COUNTY ORDINANCE LEVYING TAXES IS REPEALED BY A
11 REFERENDUM; AND FOR OTHER PURPOSES."

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13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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15 SECTION 1. Arkansas Code 14-14-904(b) is amended to read as follows:

16 "(b) LEVY OF TAXES AND MAKING OF APPROPRIATIONS. The quorum court, at
17 its regular meeting in November of each year, shall levy the county,
18 municipal, and school taxes for the current year, and, before the end of each
19 fiscal year, the county shall make appropriations for the expenses of county
20 government for the following year. Nothing in this subsection shall prohibit
21 the quorum court from making appropriation amendments at any time during the
22 current fiscal year. If the levy of taxes is repealed by referendum, the
23 county may adopt a new ordinance levying taxes, within thirty (30) days after
24 the referendum vote is certified."

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26 SECTION 2. All provisions of this act of a general and permanent nature
27 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
28 Revision Commission shall incorporate the same in the Code.

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30 SECTION 3. If any provision of this act or the application thereof to
31 any person or circumstance is held invalid, such invalidity shall not affect
32 other provisions or applications of the act which can be given effect without
33 the invalid provision or application, and to this end the provisions of this
34 act are declared to be severable.

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1 SECTION 4. All laws or parts of laws in conflict with this act are
2 hereby repealed.

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4 SECTION 6. It is found and determined by the General Assembly of the
5 State of Arkansas that the law provides that the county tax is to be levied in
6 November of each year; that the law is unclear on what county tax rate is to
7 apply, if any, if the ordinance levying the tax is repealed by referendum; and
8 that this act is immediately necessary to avoid severe financial hardship on
9 county governments. Therefore, an emergency is hereby declared to exist and
10 this act being necessary for the preservation of the public peace, health and
11 safety shall be in full force and effect from and after its passage and
12 approval.

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