

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

S.J.R.

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7 **SENATE JOINT RESOLUTION**

8 PROPOSING AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO
9 PROHIBIT THE GENERAL ASSEMBLY FROM INCREASING OR
10 DECREASING THE RATE OF ANY TAX NOW OR HEREAFTER ENACTED,
11 OR OTHERWISE AMENDING OR REPEALING ANY PROVISIONS OF ANY
12 LAW LEVYING A TAX EXCEPT UPON THE VOTE OF TWO-THIRDS (2/3)
13 OF THE TOTAL MEMBERSHIP OF EACH HOUSE.

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

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

25
26 SECTION 1. The General Assembly shall not, after December 31, 1992,
27 increase or decrease the rate of any tax, nor otherwise amend or repeal any
28 provisions of any law levying a tax, except upon the affirmative vote of two-
29 thirds (2/3) of the total membership of each house of the General Assembly.

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31 SECTION 2. This Amendment shall become effective January 1, 1993.

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33 SECTION 3. Section 38 of Article 5 of the Constitution of the State of
34 Arkansas as added thereto by Section 2 of Amendment 19 to the Constitution of
35 the State of Arkansas is hereby repealed.