

1 **State of Arkansas**

2 **79th General Assembly**

3 **Regular Session, 1993**

H.J.R. 1011

4 **By: Representatives Holland, Hogue, Jordan, Landers, Newman, Wingfield, *McCuiston,***
5 ***Wagner, Hawkins, Cash, Shaver, Dietz, Riable, Hunton, B. Wood, Arnold, McJunkin,***
6 ***McGee, George, Parkerson, Hinshaw, Blair, Baker, Bryant, Jones, McKissack, Maddox, J.***
7 ***Miller, Davis, Rice, Murphy, Purdom, Sanson, Sheid, Thurman, von Grep, M. Wilson, K.***
8 ***Wood, Wooldridge, Mitchell, Wilkins, Calhoun, Watts, and Schexnayder***

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HOUSE JOINT RESOLUTION

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FOR A PROPOSED CONSTITUTIONAL AMENDMENT TO LEVY A SALES
13 AND USE TAX OF ONE-EIGHTH OF ONE PERCENT (1/8 of 1%) FOR
14 SUPPORT OF THE ARKANSAS GAME AND FISH COMMISSION, THE
15 DEPARTMENT OF PARKS AND TOURISM, THE ARKANSAS DEPARTMENT
16 OF HERITAGE AND KEEP ARKANSAS BEAUTIFUL, INC.

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Subtitle

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A ONE-EIGHTH OF ONE PERCENT SALES AND USE TAX FOR SUPPORT
20 OF GAME AND FISH, PARKS AND TOURISM, ARKANSAS HERITAGE AND
21 KEEP ARKANSAS BEAUTIFUL.

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

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

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1 SECTION 1. Statement of purpose. The people of the State of Arkansas
2 find that fish, wildlife, parks, tourism and natural heritage constitute a
3 major economic and natural resource of the state and they desire to provide
4 additional funds to the Arkansas Game and Fish Commission, the Department of
5 Parks and Tourism, the Department of Heritage and Keep Arkansas Beautiful,
6 Inc.

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8 SECTION 2. (a) There is hereby levied an additional excise tax of one-
9 eighth of one percent (1/8 of 1%) upon all taxable sales of property and
10 services subject to the tax levied by the Arkansas Gross Receipts Act
11 (Arkansas Code §26-52-101 et seq.), and such tax shall be collected, reported,
12 and paid in the same manner and at the same time as is prescribed by law for
13 the collection, reporting and payment of all other Arkansas gross receipts
14 taxes.

15 (b) There is hereby levied an additional excise tax of one-eighth of
16 one percent (1/8 of 1%) upon all tangible personal property subjected to the
17 tax levied by the Arkansas Compensating Tax Act (Arkansas Code §26-53-101 et
18 seq.), and such tax shall be collected, reported, and paid in the same manner
19 and at the same time as is prescribed by law for the collection, reporting and
20 payment of Arkansas compensating taxes.

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22 SECTION 3. Use of proceeds. (a) Notwithstanding any provision of
23 Amendment 35 or any other provision of the Arkansas Constitution to the
24 contrary, forty-five percent (45%) of all monies collected from the tax levied
25 herein shall be deposited in the State Treasury as special revenues and
26 credited to the Game Protection Fund to be used exclusively by the Arkansas
27 Game and Fish Commission, as appropriated by the General Assembly.

28 (b) Forty-five percent (45%) of all monies collected from the tax
29 levied herein shall be deposited in the State Treasury as special revenues and
30 credited to the Department of Parks and Tourism Fund Account to be used
31 exclusively by the Department of Parks and Tourism, as appropriated by the
32 General Assembly.

33 (c) Nine percent (9%) of all monies collected from the tax levied
34 herein shall be deposited in the State Treasury as special revenues and
35 credited to the Arkansas Department of Heritage Fund Account to be used

1 exclusively by the Department of Heritage as appropriated by the General
2 Assembly.

3 (d) One percent (1%) of all monies collected from the tax levied herein
4 shall be deposited in the State Treasury as special revenues and credited to
5 the Keep Arkansas Beautiful Fund account which is hereby created on the books
6 of the State Treasurer, State Auditor and the Chief Fiscal Officer of the
7 State, to be used exclusively by Keep Arkansas Beautiful, Inc. as appropriated
8 by the General Assembly.

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10 SECTION 4. (a) The General Assembly shall provide for the proper
11 administration and enforcement of this amendment by law.

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

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17 SECTION 5. Collection of the tax imposed by this amendment shall apply
18 beginning on July 1, 1995.

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/s/Jim Holland, et al

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As Engrossed: 3/26/93

H.J.R. 1011

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