

1 **State of Arkansas**

2 **79th General Assembly**

3 **Regular Session, 1993**

S.J.R.

4 **By: Senators Bell, Edwards, Fitch, Gordon, Hoofman, and Luelf**

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SENATE JOINT RESOLUTION

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

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Subtitle

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

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

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

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32 SECTION 1. Statement of purpose. The people of the State of Arkansas
33 find that fish, wildlife, parks, tourism and natural heritage constitute a
34 major economic and natural resource of the state and they desire to provide
35 additional funds to the Arkansas Game and Fish Commission, the Department of

1 Parks and Tourism, the Department of Heritage and Keep Arkansas Beautiful,
2 Inc.

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

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

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

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

29 (c) Nine percent (9%) of all monies collected from the tax levied
30 herein shall be deposited in the State Treasury as special revenues and
31 credited to the Arkansas Department of Heritage Fund Account to be used
32 exclusively by the Department of Heritage as appropriated by the General
33 Assembly.

34 (d) One percent (1%) of all monies collected from the tax levied herein
35 shall be deposited in the State Treasury as special revenues and credited to

1 the Keep Arkansas Beautiful Fund account which is hereby created on the books
2 of the State Treasurer, State Auditor and the Chief Fiscal Officer of the
3 State, to be used exclusively by Keep Arkansas Beautiful, Inc. as appropriated
4 by the General Assembly.

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

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

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

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