

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003

HJR 1026

4
5 By: Representative Mahony
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8 HOUSE JOINT RESOLUTION

9 PROPOSING AN AMENDMENT TO THE CONSTITUTION TO
10 AMEND SECTION 3 OF ARTICLE 14 OF THE ARKANSAS
11 CONSTITUTION, AS AMENDED BY AMENDMENTS 11, 40 AND
12 74, CONCERNING FINANCING OF SCHOOLS.
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14 Subtitle

15 PROPOSING AN AMENDMENT TO THE
16 CONSTITUTION CONCERNING FINANCING OF
17 SCHOOLS.
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20 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-FOURTH GENERAL
21 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL
22 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:
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24 That the following is proposed as an amendment to the Constitution of
25 the State of Arkansas, and upon being submitted to the electors of the state
26 for approval or rejection at the next general election for Representatives
27 and Senators, if a majority of the electors voting thereon at the election,
28 adopt the amendment, the amendment shall become a part of the Constitution of
29 the State of Arkansas, to wit:
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31 SECTION 1. Section 3, subsections (b)(1), (b)(2) and (b)(3) of Article
32 14 of the Arkansas Constitution, as amended by Amendments 11, 40 and 74 are
33 amended to read as follows:

34 (b)(1) There is established a uniform rate of ad valorem property tax
35 of twenty-five (25) mills, which may be reduced by other revenue designated
36 by the school district or by a rate of tax levied for another purpose of



1 which all or part is available for maintenance and operation, to be levied on
2 the assessed value of all taxable real, personal, and utility property in the
3 state to be used solely for maintenance and operation of the schools.

4 (2) Except as provided in this subsection the uniform rate of
5 tax shall not be an additional levy for maintenance and operation of the
6 schools but shall replace a portion of the existing rate of tax levied by
7 each school district available for maintenance and operation of schools in
8 the school district or from other revenue designated by the school district
9 whether or not identified as for maintenance and operation or from a rate of
10 tax levied for another purpose and part or all of which is available for use
11 in the maintenance and operation of schools. The rate of tax available for
12 maintenance and operation levied by each school district on the effective
13 date of this amendment shall be reduced to reflect the levy of the uniform
14 rate of tax. If the rate of tax available for maintenance and operation
15 levied by a school district on the effective date of this amendment exceeds
16 the uniform rate of tax, the excess rate of tax shall be continue to be
17 levied by the school district until changed as provided in subsection (c)(1).
18 If the rate of tax available for maintenance and operation levied by a school
19 district on the effective date of this amendment is less than the uniform
20 rate of tax, the uniform rate of tax shall nevertheless be levied in the
21 district.

22 (3) The uniform rate of tax shall be assessed and collected in
23 the same manner as other school property taxes, but the net revenues from the
24 uniform rate of tax, other revenue and other available rate of tax which
25 combine to equal the twenty-five (25) mills rate of tax shall be remitted to
26 the State Treasurer and distributed by the state to the school districts as
27 provided by law. No portion of the revenues from the uniform rate of tax
28 shall be retained by the state. The revenues so distributed shall be used by
29 the school districts solely for maintenance and operation of schools.

30 (4) Nothing in this section shall be construed to diminish the
31 authority of school districts over the supervision of public schools.

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33 SECTION 2. This Amendment shall become effective on its adoption at
34 the November, 2004 General Election and shall apply to taxes due in 2005 and
35 thereafter.

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