

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

SJR 9

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5 By: Senator Glover  
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8 **SENATE JOINT RESOLUTION**

9 PROPOSING AN AMENDMENT TO THE ARKANSAS  
10 CONSTITUTION TO PROHIBIT THE GENERAL ASSEMBLY  
11 FROM ENACTING A LAW TO LEVY A TAX OR FEE OR TO  
12 INCREASE THE RATE OF CERTAIN TAXES OR FEES EXCEPT  
13 UPON THE VOTE OF THREE-FIFTHS (3/5) OF THE TOTAL  
14 MEMBERSHIP OF EACH HOUSE; TO PROHIBIT THE GENERAL  
15 ASSEMBLY FROM ENACTING A LAW TO DECREASE THE RATE  
16 OF ANY TAX OR PROVIDING A TAX EXCEPTION, CREDIT,  
17 EXCLUSION, OR DEDUCTION EXCEPT UPON THE VOTE OF A  
18 MAJORITY OF THE MEMBERS ELECTED TO EACH HOUSE; TO  
19 PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW  
20 REMOVING A TAX EXEMPTION, CREDIT, EXCLUSION, OR  
21 DEDUCTION EXCEPT UPON THE AFFIRMATIVE VOTE OF  
22 THREE-FIFTHS (3/5) OF THE TOTAL MEMBERSHIP OF  
23 EACH HOUSE; AND FOR OTHER PURPOSES.

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25 **Subtitle**

26 THE TAXPAYERS PROTECTION AMENDMENT.  
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29 BE IT RESOLVED BY THE SENATE OF THE EIGHTY-FOURTH GENERAL ASSEMBLY OF THE  
30 STATE OF ARKANSAS AND BY THE HOUSE OF REPRESENTATIVES, A MAJORITY OF ALL  
31 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:  
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33 That the following is proposed as an amendment to the Constitution of  
34 the State of Arkansas, and upon being submitted to the electors of the state  
35 for approval or rejection at the next general election for Senators and  
36 Representatives, if a majority of the electors voting thereon at the



1 election, adopt the amendment, the amendment shall become a part of the  
2 Constitution of the State of Arkansas, to wit:

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4 SECTION 1. (a) Beginning January 1, 2005, the General Assembly may  
5 enact a law to levy a tax or fee or to increase the rate of any tax or fee  
6 only upon the affirmative vote of three-fifths (3/5) of the members elected  
7 to each house of the General Assembly unless the levy or increase requires a  
8 three-fourths (3/4) vote under Article 5, Section 38 of the Constitution.

9 (b) The General Assembly shall not, after December 31, 2004, enact a  
10 law to decrease the rate of any tax or to provide a tax exemption, credit,  
11 exclusion, or deduction except upon the affirmative vote of a majority of the  
12 total membership elected to each house of the General Assembly.

13 (c) The General Assembly shall not, after December 31, 2004, enact a  
14 law to remove a tax exemption, credit, exclusion, or deduction except upon  
15 the affirmative vote of three-fifths (3/5) of the members elected to each  
16 house of the General Assembly.

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18 SECTION 2. This amendment shall be known as the "Taxpayers Protection  
19 Amendment".

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21 SECTION 3. This amendment shall become effective January 1, 2005.  
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