

Stricken language would be deleted from and underlined language would be added to the Arkansas Constitution.

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013

SJR 4

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5 By: Senator Rapert

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7 **SENATE JOINT RESOLUTION**

8 PROPOSING AN AMENDMENT TO THE ARKANSAS CONSTITUTION
9 TO PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW
10 TO LEVY A TAX OR TO INCREASE THE RATE OF TAXES EXCEPT
11 UPON THE VOTE OF THREE-FOURTHS (3/4) OF THE TOTAL
12 MEMBERSHIP OF EACH HOUSE OF THE GENERAL ASSEMBLY; TO
13 PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW TO
14 DECREASE THE RATE OF ANY TAX OR PROVIDING A TAX
15 EXCEPTION, CREDIT, EXCLUSION, OR DEDUCTION EXCEPT
16 UPON THE VOTE OF A MAJORITY OF THE MEMBERS ELECTED TO
17 EACH HOUSE OF THE GENERAL ASSEMBLY; AND TO PROHIBIT
18 THE GENERAL ASSEMBLY FROM ENACTING A LAW REMOVING A
19 TAX EXEMPTION, CREDIT, EXCLUSION, OR DEDUCTION EXCEPT
20 UPON THE AFFIRMATIVE VOTE OF A MAJORITY OF THE TOTAL
21 MEMBERSHIP OF EACH HOUSE OF THE GENERAL ASSEMBLY.

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24 **Subtitle**

25 THE TAXPAYERS' PROTECTION AMENDMENT.

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28 BE IT RESOLVED BY THE SENATE OF THE EIGHTY-NINTH GENERAL ASSEMBLY OF THE
29 STATE OF ARKANSAS AND BY THE HOUSE OF REPRESENTATIVES, A MAJORITY OF ALL
30 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 Representatives
36 and Senators, if a majority of the electors voting thereon at the election



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

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4 SECTION 1. (a) The General Assembly may enact a law to levy a tax or
5 to increase the rate of any tax only upon the affirmative vote of three-
6 fourths (3/4) of the members elected to each house of the General Assembly.

7 (b) The General Assembly shall not enact a law to decrease the rate of
8 any tax or to provide a tax exemption, credit, exclusion, or deduction except
9 upon the affirmative vote of a majority of the members elected to each house
10 of the General Assembly.

11 (c) The General Assembly shall not enact a law to remove a tax
12 exemption, credit, exclusion, or deduction except upon the affirmative vote
13 of a majority of the members elected to each house of the General Assembly.

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15 SECTION 2. This amendment shall be known as the "Taxpayers' Protection
16 Amendment".

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18 SECTION 3. This amendment shall become effective January 1, 2015.
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