

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

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017

HJR 1014

4  
5 By: Representative A. Mayberry

**HOUSE JOINT RESOLUTION**

9 AN AMENDMENT TO THE ARKANSAS CONSTITUTION CONCERNING  
10 THE INCREASE OF THE RATES FOR SALES AND USE TAXES;  
11 AND TO PROVIDE THAT THE RATES FOR SALES AND USE TAXES  
12 SHALL BE INCREASED ONLY UPON VOTER APPROVAL OR, IN  
13 CASES OF EMERGENCY, A VOTE OF TWO-THIRDS (2/3) OF THE  
14 MEMBERS OF EACH HOUSE OF THE GENERAL ASSEMBLY.

**Subtitle**

18 AN AMENDMENT TO THE ARKANSAS CONSTITUTION  
19 CONCERNING THE INCREASE OF THE RATES FOR  
20 SALES AND USE TAXES.

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23 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-FIRST GENERAL  
24 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL  
25 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:

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

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34 SECTION 1. Arkansas Constitution, Article 5, § 38, is amended to read  
35 as follows:

36 § 2. (a) None of the rates for property, excise, privilege or



1 personal taxes, now levied shall be increased by the General Assembly except  
2 after the approval of the qualified electors voting thereon at an election,  
3 or in case of emergency, by the votes of three-fourths (3/4) of the members  
4 elected to each House of the General Assembly.

5 (b) None of the rates for sales and use taxes now levied shall be  
6 increased by the General Assembly except after the approval of the qualified  
7 electors voting thereon at an election, or in case of emergency, by the votes  
8 of two-thirds (2/3) of the members elected to each House of the General  
9 Assembly.

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11 SECTION 2. BALLOT TITLE AND POPULAR NAME. When this proposed  
12 amendment is submitted to the electors of this state on the general election  
13 ballot:

14 (1) The title of this joint resolution shall be the ballot  
15 title; and

16 (2) The popular name shall be "A Proposed Amendment to the  
17 Arkansas Constitution to Provide that the Rates for Sales and Use Taxes Shall  
18 Be Increased Only Upon Voter Approval or a Two-thirds (2/3) Vote of Each  
19 House of the General Assembly".

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