

Act 862 of the 1989 Regular Session.

Act 862

HB1588

By: Representative Hatfield

"AN ACT TO AMEND ARKANSAS CODE 26-75-213 TO PERMIT THE QUESTION OF THE LEVY OR REPEAL OF A CITY SALES TAX TO BE RESUBMITTED TO THE VOTERS OF A CITY SIX (6) MONTHS AFTER THE LAST ELECTION; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code 26-75-213 is hereby amended to read as follows:

"26-75-213. Resubmission of question of levy or repeal.

(a) (1) Except as provided in 26-75-210 and in subsection (b) of this section, when the question of the levy or repeal of a city sales and use tax is submitted to the electors and the proposition is approved or defeated, the question shall not again be submitted to the electors by ordinance of the governing body of the city or by petition of electors for a period of six (6) months from the date the proposition was last voted upon.

(2) Petitions requesting that the issue be submitted to the electors of the city shall contain the signatures of at least fifteen percent (15%) of the electors of the city as determined by the total number of votes cast for all candidates for mayor of the city at the last preceding general election.

(3) The petitions shall be filed with and verified by the city clerk. If the petitions are found to be sufficient, the issue shall be submitted to the electors at a special election or the next general election as may be requested by the petitions.

(4) If the petitions request that the issue be submitted at a special election, the special election shall be called for a date not less than thirty (30) days nor more than sixty (60) days from the date on which the clerk certifies the sufficiency of the petitions to the governing body of the city.

(b) In any city in which a local sales and use tax has been adopted in the manner provided for in this subchapter and all or any portion pledged to secure the payment of lease rentals or bonds as authorized by this subchapter, that portion of the tax pledged to the payment of lease rentals or bonds shall not be repealed, abolished, or reduced so long as the lease is in effect or any of the bonds are outstanding."

SECTION 2. All provisions of this act of general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this act are hereby repealed.

SECTION 4. Emergency. It is hereby found and determined by the Seventy-Seventh General Assembly of the State of Arkansas that under the present laws relating to the levy of city sales and use taxes when a proposition for the levy of such tax is submitted to the people and is either approved or defeated, the question may not again be submitted to the voters

for a period of one (1) year from the date of the last election and that this is unduly restrictive and should be altered to permit submission of the question of the levy of a tax to voters at a more frequent interval. Therefore, in order to accomplish that purpose, an emergency is hereby declared to exist, and this act being necessary for the immediate preservation of the public peace, health, and safety, shall be in full force and effect from and after its passage and approval.

APPROVED: March 22, 1989

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