

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**  
4 **By: Senator Steve Bell**

**A BILL ACT 406 OF 1991**  
**SENATE BILL 509**

**For An Act To Be Entitled**

8 "AN ACT TO AMEND ARKANSAS CODE 14-14-904(b) TO ALLOW A  
9 COUNTY TO ADOPT A NEW ORDINANCE LEVYING TAXES IN THE EVENT  
10 THAT THE COUNTY ORDINANCE LEVYING TAXES IS REPEALED BY A  
11 REFERENDUM; AND FOR OTHER PURPOSES."

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

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15 SECTION 1. Arkansas Code 14-14-904(b) is amended to read as follows:

16 "(b) LEVY OF TAXES AND MAKING OF APPROPRIATIONS. The quorum court, at  
17 its regular meeting in November of each year, shall levy the county,  
18 municipal, and school taxes for the current year, and, before the end of each  
19 fiscal year, the county shall make appropriations for the expenses of county  
20 government for the following year. Nothing in this subsection shall prohibit  
21 the quorum court from making appropriation amendments at any time during the  
22 current fiscal year. If the levy of taxes is repealed by referendum, the  
23 county may adopt a new ordinance levying taxes, within thirty (30) days after  
24 the referendum vote is certified."

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

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30 SECTION 3. If any provision of this act or the application thereof to  
31 any person or circumstance is held invalid, such invalidity shall not affect  
32 other provisions or applications of the act which can be given effect without  
33 the invalid provision or application, and to this end the provisions of this  
34 act are declared to be severable.

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36 SECTION 4. All laws or parts of laws in conflict with this act are

