

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

1 State of Arkansas *As Engrossed: H2/21/19*

2 92nd General Assembly

3 Regular Session, 2019

HJR 1018

4

5 By: Representatives Wardlaw, Shepherd, Berry, Brown, Christiansen, Coleman, Crawford, M. Davis,

6 Holcomb, Hollowell, Kelly, Ladyman, Lynch, McNair, Richmond, Rye, Slape, B. Smith, Wooten

7 By: Senators L. Eads, Bledsoe, Bond, E. Cheatham, L. Chesterfield, J. Cooper, J. English, J. Hendren,

8 Hickey, K. Ingram, B. Johnson, M. Johnson, M. Pitsch, Rice, G. Stubblefield

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HOUSE JOINT RESOLUTION

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AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO CONTINUE

12

A LEVY OF A ONE-HALF PERCENT SALES AND USE TAX FOR

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STATE HIGHWAYS AND BRIDGES; COUNTY ROADS, BRIDGES,

14

AND OTHER SURFACE TRANSPORTATION; AND CITY STREETS,

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BRIDGES, AND OTHER SURFACE TRANSPORTATION AFTER THE

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RETIREMENT OF THE BONDS AUTHORIZED IN ARKANSAS

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CONSTITUTION, AMENDMENT 91, AS SPECIAL REVENUE TO BE

18

DISTRIBUTED UNDER THE ARKANSAS HIGHWAY REVENUE

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DISTRIBUTION LAW.

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Subtitle

23

TO CONTINUE A LEVY OF A ONE-HALF PERCENT

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SALES AND USE TAX FOR THE STATE'S HIGHWAY

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SYSTEM, COUNTY ROADS, AND CITY STREETS.

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BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-SECOND GENERAL

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ASSEMBLY OF THE STATE OF ARKANSAS, AND BY THE SENATE, A MAJORITY OF ALL

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MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:

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That the following is proposed as an amendment to the Constitution of

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the State of Arkansas, and upon being submitted to the electors of the state

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for approval or rejection at the next general election for Representatives

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and Senators, if a majority of the electors voting thereon at the election

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adopt the amendment, the amendment shall become a part of the Constitution of



1 the State of Arkansas, to wit:

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3 SECTION 1. The Arkansas Constitution is amended to read as follows:

4 § 1. Intent of amendment.

5 (a) Arkansas Constitution, Amendment 91, levies a one-half percent
6 sales and use tax to provide additional funding for the state's four-lane
7 highway system, county roads, and city streets.

8 (b) The one-half percent sales and use tax under Arkansas
9 Constitution, Amendment 91, shall be abolished when there are no bonds
10 outstanding to which tax collections are pledged as provided in this
11 amendment.

12 (c) Notwithstanding Arkansas Constitution, Amendment 91, § 8, it is
13 the intent of this amendment that the sales and use tax levied under Arkansas
14 Constitution, Amendment 91, continue after the retirement of the bonds
15 authorized in Arkansas Constitution, Amendment 91, to provide special revenue
16 for use of maintaining, repairing, and improving the state's system of
17 highways, county roads, and city streets.

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19 § 2. Excise tax.

20 (a)(1) Except for food and food ingredients, an additional excise tax
21 of one-half percent (0.5%) is levied on all taxable sales of tangible
22 personal property, specified digital products, a digital code, and services
23 subject to the tax levied by the Arkansas Gross Receipts Act of 1941,
24 Arkansas Code § 26-52-101 et seq.

25 (2) The tax shall be collected, reported, and paid in the same
26 manner and at the same time as is prescribed by law for the collection,
27 reporting, and payment of all other Arkansas gross receipts taxes.

28 (b)(1) Except for food and food ingredients, an additional excise tax
29 of one-half percent (0.5%) is levied on all tangible personal property,
30 specified digital products, a digital code, and services subject to the tax
31 levied by the Arkansas Compensating Tax Act of 1949, Arkansas Code § 26-53-
32 101 et seq.

33 (2) The tax shall be collected, reported, and paid in the same
34 manner and at the same time as is prescribed by law for the collection,
35 reporting, and payment of Arkansas compensating taxes.

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