

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

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007
4
5 By: Representative Pace
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7

HJR 1006

HOUSE JOINT RESOLUTION

9 PROPOSING AN AMENDMENT TO THE ARKANSAS
10 CONSTITUTION TO PROHIBIT THE GENERAL ASSEMBLY
11 FROM ENACTING A LAW TO LEVY A TAX OR TO INCREASE
12 THE RATE OF CERTAIN TAXES EXCEPT UPON THE VOTE OF
13 THREE-FOURTHS (3/4) OF THE TOTAL MEMBERSHIP OF
14 EACH HOUSE AND TO PROHIBIT THE GENERAL ASSEMBLY
15 FROM ENACTING A LAW TO DECREASE THE RATE OF ANY
16 TAX OR PROVIDING A TAX EXEMPTION, CREDIT,
17 EXCLUSION, OR DEDUCTION EXCEPT UPON THE VOTE OF
18 FIFTY-ONE PERCENT (51%) OF THE MEMBERS ELECTED TO
19 EACH HOUSE.
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Subtitle

21 PROHIBITS THE GENERAL ASSEMBLY FROM
22 ENACTING A LAW TO LEVY A TAX OR TO
23 INCREASE THE RATE OF CERTAIN TAXES
24 EXCEPT UPON THE VOTE OF THREE-FOURTHS
25 (3/4) OF THE TOTAL MEMBERSHIP OF EACH
26 HOUSE.
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30 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-SIXTH GENERAL
31 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL
32 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:
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34 That the following is proposed as an amendment to the Constitution of
35 the State of Arkansas, and upon being submitted to the electors of the state
36 for approval or rejection at the next general election for Senators and



1 Representatives, if a majority of the electors voting thereon at the
2 election, adopt the amendment, the amendment shall become a part of the
3 Constitution of the State of Arkansas, to wit:

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5 SECTION 1. Section 38 of Article 5 of the Arkansas Constitution is
6 amended to read as follows:

7 § 38. Taxes - Increase — ~~Approval by electors.~~

8 ~~§ 2. None of the rates for property, excise, privilege or personal~~
9 ~~taxes, now levied shall be increased by the General Assembly except after the~~
10 ~~approval of the qualified electors voting thereon at an election, or in case~~
11 ~~of emergency, by the votes of three fourths of the members elected to each~~
12 ~~House of the General Assembly. [As added to Art. 5 by Const. Amend. 19.]~~

13 (a) The General Assembly may enact a law to levy a new tax or to
14 increase the rate of any existing tax only upon the affirmative vote of
15 three-fourths (3/4) of the members elected to each house of the General
16 Assembly.

17 (b) The General Assembly shall not enact a law to decrease the rate of
18 any tax or to provide a tax exemption, credit, exclusion, or deduction except
19 upon the affirmative vote of fifty-one percent (51%) of the members elected
20 to each house of the General Assembly.

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22 SECTION 2. This amendment shall become effective January 1, 2009.
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