

**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

*As Engrossed: H2/26/07*

HJR 1011

4  
5 By: Representative M. Martin  
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**HOUSE JOINT RESOLUTION**

*PROPOSING AN AMENDMENT TO THE ARKANSAS  
CONSTITUTION TO PROVIDE THAT NO NEW TAX MAY BE  
LEVIED EXCEPT AFTER THE APPROVAL OF THE QUALIFIED  
ELECTORS VOTING THEREON AT AN ELECTION, OR IN  
CASE OF EMERGENCY, BY THE VOTES OF THREE-FOURTHS  
OF THE MEMBERS ELECTED TO EACH HOUSE OF THE  
GENERAL ASSEMBLY; PROVIDING THAT NONE OF THE  
RATES FOR TAXES, LEVIED NOW OR IN THE FUTURE,  
SHALL BE INCREASED BY THE GENERAL ASSEMBLY EXCEPT  
AFTER THE APPROVAL OF THE QUALIFIED ELECTORS  
VOTING THEREON AT AN ELECTION, OR IN CASE OF  
EMERGENCY, BY THE VOTES OF THREE-FOURTHS OF THE  
MEMBERS ELECTED TO EACH HOUSE OF THE GENERAL  
ASSEMBLY.*

**Subtitle**

PROPOSING AN AMENDMENT TO SECTION 38 OF  
ARTICLE 5 OF THE ARKANSAS CONSTITUTION  
CONCERNING THE LEVYING OF NEW TAXES AND  
INCREASES IN TAX RATES.

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31 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE *EIGHTY-SIXTH* GENERAL  
32 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL  
33 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:  
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35 That the following is proposed as an amendment to the Constitution of  
36 the State of Arkansas, and upon being submitted to the electors of the state



1 for approval or rejection at the next general election for Representatives  
2 and Senators, if a majority of the electors voting thereon at the election  
3 adopt the amendment, the amendment shall become a part of the Constitution of  
4 the State of Arkansas, to wit:

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

8 [§ 38.] Taxes - Increase - Approval by electors.

9 ~~§ 2.~~ No new tax may be levied except after the approval of the  
10 qualified electors voting thereon at an election, or in case of emergency, by  
11 the votes of three-fourths of the members elected to each House of the  
12 General Assembly.

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14 None of the rates for ~~property, excise, privilege or personal taxes,~~  
15 ~~now~~ taxes, levied now or in the future, shall be increased by the General  
16 Assembly except after the approval of the qualified electors voting thereon  
17 at an election, or in case of emergency, by the votes of three-fourths of the  
18 members elected to each House of the General Assembly. [As added to Art. 5 by  
19 Const. Amend. 19.]

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

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23 /s/ M. Martin  
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