

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013

*As Engrossed: H4/4/13*

HJR 1008

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By: Representatives D. Douglas, *Barnett, Hickerson*

7 **HOUSE JOINT RESOLUTION**

8 *FOR A CONSTITUTIONAL AMENDMENT TO GRADUALLY DEDICATE*  
9 *OVER TEN (10) YEARS UP TO SIX PERCENT (6%) OF GENERAL*  
10 *REVENUES COLLECTED AS SALES AND USE TAXES AND UP TO*  
11 *ONE HUNDRED PERCENT (100%) OF GENERAL REVENUES*  
12 *COLLECTED AS SALES AND USE TAXES ON THE SALE OF NEW*  
13 *OR USED MOTOR VEHICLES, TRAILERS, OR SEMITRAILERS*  
14 *REQUIRED TO BE LICENSED IN ARKANSAS FOR THE*  
15 *CONSTRUCTION, RECONSTRUCTION, AND MAINTENANCE OF*  
16 *HIGHWAYS, ROADS, STREETS, BRIDGES, AND EXTENSIONS OF*  
17 *HIGHWAYS, ROADS, STREETS, AND BRIDGES LOCATED IN THE*  
18 *STATE WHEN THE GROSS COLLECTION OF GENERAL REVENUE*  
19 *FOR SALES AND TAX EXCEEDS TWO BILLION TWO HUNDRED*  
20 *MILLION DOLLARS (\$2,200,000,000) IN A YEAR.*

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23 **Subtitle**

24 *TO GRADUALLY DEDICATE OVER TEN YEARS*  
25 *GENERAL REVENUES FROM CERTAIN SALES AND*  
26 *USE TAXES FOR CONSTRUCTION,*  
27 *RECONSTRUCTION, AND MAINTENANCE OF STATE*  
28 *HIGHWAYS, COUNTY ROADS, AND CITY STREETS*  
29 *WHEN CERTAIN CONDITIONS ARE MET.*

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32 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-NINTH GENERAL  
33 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL  
34 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:

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



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

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7 SECTION 1. Dedication of certain sales and use tax revenues.

8 (a)(1) Beginning the first day of September following the issuance of  
9 an annual report certified to the Chief Fiscal Officer of the State by the  
10 Treasurer of State in which the gross collection of general revenue for sales  
11 and use tax exceeds two billion two hundred million dollars (\$2,200,000,000),  
12 the Chief Fiscal Officer of the State shall determine as a monthly allocation  
13 an amount equivalent to the percentages stated in subsection (b) of this  
14 section of the total net general revenues that were collected as sales and  
15 use tax under the laws determined by the General Assembly.

16 (2) On the last day of each month, the Chief Fiscal Officer of  
17 the State shall certify the allocation determined under subdivision (a)(1) of  
18 this section to the Treasurer of State, who shall transfer the certified  
19 allocation as follows:

20 (A) Seventy percent (70%) credited to the State Highway  
21 and Transportation Department Fund, which shall be used for the construction,  
22 reconstruction, and maintenance of highways, roads, streets, bridges, and  
23 extensions of highways, roads, streets, and bridges located within the state;

24 (B) Fifteen percent (15%) credited to the County Aid Fund,  
25 which shall be used for the construction, reconstruction, and maintenance of  
26 highways, roads, streets, bridges, and extensions of highways, roads,  
27 streets, and bridges located within the county; and

28 (C) Fifteen percent (15%) credited to the Municipal Aid  
29 Fund, which shall be used for the construction, reconstruction, and  
30 maintenance of highways, roads, streets, bridges, and extensions of highways,  
31 roads, streets, and bridges located within the municipality.

32 (3) Once the initial determination is made under subdivision  
33 (a)(1) of this section, the allocations under this section shall continue  
34 regardless of whether the gross collection of general revenue for sales and  
35 use tax drops below two billion two hundred million dollars (\$2,200,000,000)  
36 in a subsequent year.

1 (b) In making the determination required under subdivision (a)(1) of  
2 this section, the Chief Fiscal Officer of the State shall use the following  
3 percentages for each month:

4 (1) Beginning September 1 of the first year, six-tenths of one  
5 percent (0.6%);

6 (2) Beginning July 1 of the second year, one and two-tenths  
7 percent (1.2%);

8 (3) Beginning July 1 of the third year, one and eight-tenths  
9 percent (1.8%);

10 (4) Beginning July 1 of the fourth year, two and four-tenths  
11 percent (2.4%);

12 (5) Beginning July 1 of the fifth year, three percent (3%);

13 (6) Beginning July 1 of the sixth year, three and six-tenths  
14 percent (3.6%);

15 (7) Beginning July 1 of the seventh year, four and two-tenths  
16 percent (4.2%);

17 (8) Beginning July 1 of the eighth year, four and eight-tenths  
18 percent (4.8%);

19 (9) Beginning July 1 of the ninth year, five and four-tenths  
20 percent (5.4%); and

21 (10) Beginning July 1 of the tenth year and thereafter, six  
22 percent (6%).

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24 SECTION 2. Dedication of sales and use tax revenue derived from sales  
25 of new or used motor vehicles, trailers, or semitrailers.

26 (a)(1) Beginning the first day of September following the issuance of  
27 an annual report certified to the Chief Fiscal Officer of the State by the  
28 Treasurer of State in which the gross collection of general revenue for sales  
29 and use tax exceeds two billion two hundred million dollars (\$2,200,000,000),  
30 the Chief Fiscal Officer of the State shall determine as a monthly allocation  
31 an amount equivalent to the percentages stated in subsection (b) of this  
32 section of the total net general revenues that were collected as sales and  
33 use tax on the sale of new or used motor vehicles, trailers, or semitrailers  
34 required to be licensed in this state under the laws determined by the  
35 General Assembly.

36 (2) On the last day of each month, the Chief Fiscal Officer of

1 the State shall certify the allocation determined under subdivision (a)(1) of  
2 this section to the Treasurer of State, who shall transfer the certified  
3 allocation as follows:

4 (A) Seventy percent (70%) credited to the State Highway  
5 and Transportation Department Fund, which shall be used for the construction,  
6 reconstruction, and maintenance of highways, roads, streets, bridges, and  
7 extensions of highways, roads, streets, and bridges located within the state;

8 (B) Fifteen percent (15%) credited to the County Aid Fund,  
9 which shall be used for the construction, reconstruction, and maintenance of  
10 highways, roads, streets, bridges, and extensions of highways, roads,  
11 streets, and bridges located within the county; and

12 (C) Fifteen percent (15%) credited to the Municipal Aid  
13 Fund, which shall be used for the construction, reconstruction, and  
14 maintenance of highways, roads, streets, bridges, and extensions of highways,  
15 roads, streets, and bridges located within the municipality.

16 (3) Once the initial determination is made under subdivision  
17 (a)(1) of this section, the allocations under this section shall continue  
18 regardless of whether the gross collection of general revenue for sales and  
19 use tax drops below two billion two hundred million dollars (\$2,200,000,000)  
20 in a subsequent year.

21 (b) In making the determination required under subdivision (a)(1) of  
22 this section, the Chief Fiscal Officer of the State shall use the following  
23 percentages each month:

24 (1) Beginning September 1 of the first year, ten percent (10%);

25 (2) Beginning July 1 of the second year, twenty percent (20%);

26 (3) Beginning July 1 of the third year, thirty percent (30%);

27 (4) Beginning July 1 of the fourth year, forty percent (40%);

28 (5) Beginning July 1 of the fifth year, fifty percent (50%);

29 (6) Beginning July 1 of the sixth year, sixty percent (60%);

30 (7) Beginning July 1 of the seventh year, seventy percent (70%);

31 (8) Beginning July 1 of the eighth year, eighty percent (80%);

32 (9) Beginning July 1 of the ninth year, ninety percent (90%);

33 and

34 (10) Beginning July 1 of the tenth year and thereafter, one  
35 hundred percent (100%).

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