

# Department of Finance and Administration

## Legislative Impact Statement

**Bill: HB1368**

**Bill Subtitle: TO AMEND THE LAW CONCERNING THE DATES FOR CERTAIN SPECIAL ELECTIONS; AND TO PROMOTE VOTER TURNOUT.**

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### **Basic Change :**

**Sponsors: Rep. Ray, Gonzales, Lowery, and Furman  
Sen. Hester**

HB1368 limits the dates on which a municipality, county, or improvement district may conduct a special election. Special elections would be held with the preferential primary or general election in the years where a preferential primary or general election occurs. In years without a preferential primary or general election, the special election would be held on the equivalent date of a preferential primary, the third Tuesday in May, or the equivalent date of a general election, the second Tuesday in November.

HB1368 amends numerous provisions of the Arkansas Code that authorize special elections including property tax adoptions for bonds as well as city and county sales and use tax adoption or changes.

HB1368 excludes certain special elections from this limitation if the elections are held for emergencies, to fill vacancies, to resolve runoffs, under Title 3 for Local Option alcohol elections, or are governed by a specific date in the Arkansas Constitution. Emergency elections may occur when a delay to the defined dates for a special election would cause substantial and undue hardship to the governing entity because:

- A change in federal or state legal interpretation would render the governing body unable to perform their duties and obligations that may be addressed by election;
- A natural disaster such as a fire, flood, or tornado would render the governing entity financially incapable of performing their duties and obligations; or
- Circumstances that the governing body determines pose an imminent danger to public health and safety.

### **Revenue Impact :**

None.

### **Taxpayer Impact :**

None.

### **Resources Required :**

None.

### **Time Required :**

Adequate time is provided for implementation.

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**Procedural Changes :**

None.

**Other Comments :**

None.

**Legal Analysis :**

HB1368 prevents city and county sales and use tax levies from becoming effective on January 1 or June 1. The Department of Finance and Administration must notify any business that collects sales and use tax of a change to the rate 60 days ahead of the change. Because HB1368 limits special elections that would levy or change the local sales tax rate to the third Tuesday in May or the second Tuesday in November, there would not be enough time for a county or city to certify the election results for a change in the tax rate to be effective on July 1 or January 1, respectively.