

**Hall of the House of Representatives**  
83rd General Assembly - Regular Session, 2001  
**Amendment Form**

\*\*\*\*\*

**Subtitle of House Bill No. 2493**

"TO PROVIDE THAT ELECTIONS FOR A SALES TAX INCREASE SHALL ONLY BE  
HELD DURING PRIMARY OR GENERAL ELECTIONS."

\*\*\*\*\*

**Amendment No. 1 to House Bill No. 2493.**

Amend House Bill No. 2493 as originally introduced:

Page 1, delete lines 21 through 23 and substitute:

SECTION 1. Arkansas Code 26-74-307 is amended to read as follows:  
26-74-307. Call for tax election.

(a) The county quorum courts may call an election for the levy of a countywide sales tax in an amount of one-fourth of one percent (.25%), one-half of one percent (0.5%), three-fourths of one percent (.75%), or one percent (1%). The election shall be held ~~within one hundred twenty (120) days of the ordinance calling for the election~~ in conjunction with a primary or general election.

(b) The quorum courts shall notify their respective county board of election commissioners that the measure has been referred to the vote of the people and shall submit a copy of the ballot title to their respective boards.

SECTION 2. Arkansas Code 26-74-207 is amended to read as follows:  
26-74-207. Call for tax election.

(a) The county quorum courts may call an election for the levy of a county-wide sales and use tax in the amount of one-fourth of one percent (0.25%), one-half of one percent (0.50%), three-fourths of one percent (0.75%), or one percent (1%). The election shall be held ~~within one hundred twenty (120) days of the ordinance calling the election~~ in conjunction with a primary or general election.

(b) If petitions are filed requesting an election on the question of the levy of the tax authorized under this subchapter, the quorum court shall submit the question of the levying of the tax to the electors. The petitions must be signed by a number of the legal voters in the county which shall be no less than fifteen percent (15%) of the number of votes cast for the office of circuit clerk at the last preceding general election. The election shall be held ~~within one hundred twenty (120) days of the filing of the petitions~~ in conjunction with a primary or general election.

(c) The quorum courts shall notify their respective county boards of election commissioners that the measure has been referred to the vote of the

people and shall submit a copy of the ballot title to their respective boards.

SECTION 3. Arkansas Code 14-164-309(a) and (b), concerning elections for local government bodies, is amended to read as follows:

(a) The question of the issuance of such bonds shall be submitted to the electors of the county or municipality at the general election or at a ~~special primary~~ election called for that purpose as provided in the ordinance and held in the manner provided in this subchapter.

(b) Except as otherwise provided in this subchapter, the election shall be held and conducted in the same manner as a ~~special primary~~ or general election under the election laws of the state.

SECTION 4. Arkansas Code 26-74-402 is amended to read as follows:  
26-74-402. Call for tax election.

(a) The county quorum court of any county not having a countywide one percent (1%) sales and use tax on March 14, 1991 may call an election for the levy of a one-half percent (0.5%) countywide sales and use tax for any purpose for which the county general fund or county road fund may be used including allocating portions of this tax to the municipalities located therein. The election shall be held ~~within one hundred twenty (120) days of the ordinance calling the election~~ in conjunction with a primary or general election.

(b) The quorum courts shall notify their respective county board of election commissioners that the measure has been referred to the vote of the people and shall submit a copy of the ballot title to their respective boards.

SECTION 5. Arkansas Code 14-164-338(a), concerning elections for alternative issuance of bonds, is amended to read as follows:

(a) ~~[This version of subsection (a) is effective until April 12, 1999, at which time it is superceded by Acts 1999, No. 1324, § 1. This subsection becomes effective again after December 31, 2000]~~ If a legislative body determines that a sales and use tax of one percent (1%) or less authorized by § 14-164-327 would, if levied for no longer than twenty-four (24) months, produce sufficient revenue to finance capital improvements of a public nature without resorting to a bond issue, the legislative body may dispense with the issuance of bonds, levy the tax for no longer than twenty-four (24) months, and appropriate the resulting revenues, subject to the Arkansas Constitution, Article 12, § 4, paragraphs 2-4, provided:

(1) A majority of the qualified electors of the county or municipality voting on the question at a general or ~~special primary~~ election shall have approved the tax and the purpose of the capital improvements; and

(2) The revenues from the tax are expended solely for the purpose authorized by the electorate.

~~(a) [As enacted by Acts 1324, § 1; this version of subsection (a) is effective from April 12, 1999, until December 31, 2000] If a legislative body determines that a sales and use tax of one percent (1%) or less as authorized by § 14-164-327, if levied for no longer than sixty (60) months, would produce sufficient revenue to finance capital improvements of a public nature without resorting to a bond issue, the legislative body may dispense with the issuance of bonds, levy the tax for no longer than sixty (60) months, and~~

~~appropriate the resulting revenues, subject to Arkansas Constitution, Article 12, § 4, paragraphs 2-4, provided:~~

~~(1) A majority of the qualified electors of the county or municipality voting on the question at a general or special election shall have approved the tax and the purpose or purposes of the capital improvements; and~~

~~(2) The revenues from the tax are expended solely for the purpose or purposes authorized by the electorate.~~

SECTION 6. Arkansas Code 26-73-111(a) through (c), concerning elections for special local sales and use tax, is amended to read as follows:

(a) On the date of the adoption of an ordinance levying a special local sales and use tax for the benefit of such county, city, or town, the county, city, or town shall provide, by ordinance, for calling and holding a ~~special~~ an election on such question.

(b) The ~~special~~ election shall be conducted in the manner provided by law for all county or municipal elections unless otherwise specified herein.

(c) The ~~special~~ election shall be called for a date within one hundred twenty (120) days from the date of the action of the governing body in establishing the date of the election. ~~The date for the special election may be the same as the date for the next regular county or municipal election, if such election is to be held within the one hundred twenty day period~~ held in conjunction with a primary or general election.

SECTION 7. Arkansas Code 14-20-112(a), concerning elections for county gross receipts tax on hotels and restaurants, is amended to read as follows:

(a)(1) Any county in which there is located a city that levies a two percent (2%) gross receipts tax on hotels, motels, and restaurants as authorized in §§ 26-75-601 - 26-75-613 may, by ordinance of the county quorum court, levy a like tax at the same rate as the levying city or at a lesser rate upon the furnishing of hotel and motel accommodations and upon the gross receipts of restaurants and similar establishments located within the county outside the boundaries of the levying municipality.

(2) The court levying a tax by ordinance as authorized in this section shall submit the question of the levying of such a tax to the electors of the county if petitions requesting it are filed at a primary or general election. The petitions must be signed by not less than five hundred (500) electors of the county and must be filed with the court within thirty (30) days after the adoption of the ordinance levying the tax.

SECTION 8. Arkansas Code 26-74-502 is amended to read as follows:  
26-74-502. Petitions requesting an election.

(a) If petitions are filed requesting an election for an initiated ordinance levying the tax authorized under this subchapter, the quorum court shall submit the question of the levying of the tax to the electors. The petitions must be signed by not less than five hundred (500) electors of the county. ~~The election shall be held within one hundred twenty (120) days of the filing of the petitions~~ in conjunction with a primary or special election. The tax shall be levied upon approval of a majority of the qualified electors voting on the issue at the election.

(b) If petitions requesting a referendum election are filed, the quorum court levying a tax under this subchapter shall submit the question of

the levying of the tax to the electors. The petitions must be signed by not less than five hundred (500) electors of the county and must be filed with the quorum court within thirty (30) days after the adoption of the ordinance levying the tax.

SECTION 9. Arkansas Code 14-174-103(a), concerning elections for economic development taxes, is amended to read as follows:

(a) In addition to all other authority of local governments to levy taxes provided by law, any county, acting through its quorum court, or any municipality, acting through its governing body, may levy any tax. However, no ordinance levying any tax authorized by this subchapter shall be valid until adopted at a ~~special~~ primary or general election by qualified electors of the city or in the county where the tax is to be imposed, as the case may be. An election will also be required to increase, decrease, or repeal a tax levied pursuant to this subchapter.

SECTION 10. Arkansas Code 26-75-308(a), concerning elections for municipal sales and use tax, is amended to read as follows:

(a) On the date of adoption of an ordinance levying a local sales and use tax for the benefit of the city, or within thirty (30) days following the adoption of the ordinance, the city shall provide, by ordinance, for the calling and holding of a ~~special~~ an election on the question. The ~~special~~ election shall be called for a date within one hundred twenty (120) days from the date of action of the governing body in establishing the date of election. ~~The date for the special election may be the same as the date for the next regular municipal election if the election is to be held within the one hundred twenty day period~~ held in conjunction with a primary or general election. The governing body of the city shall notify the county board of election commissioners that the measure has been referred to the vote of the people and shall submit a copy of the ballot title to the board.

SECTION 11. Arkansas Code 26-75-208(a), concerning elections for municipal sales and use tax, is amended to read as follows:

(a) On the date of adoption of an ordinance levying a local sales and use tax for the benefit of the city, or within thirty (30) days following the adoption of such ordinance, the city shall provide, by ordinance, for the calling and holding of a ~~special~~ an election on the question. The ~~special~~ election shall be called for a date within one hundred twenty (120) days from the date of action of the governing body in establishing the date of election. ~~The date for the special election may be the same as the date for the next regular municipal election if the election is to be held within the one hundred twenty day period~~ held in conjunction with a primary or general election. The governing body of the city shall notify the county board of election commissioners that the measure has been referred to the vote of the people and shall submit a copy of the ballot title to the board.

SECTION 12. Arkansas Code 26-75-503(b), concerning elections for the gross receipts tax, is amended to read as follows:

(b) An election shall be held in the levying city on the question of whether the ordinance shall become effective ~~within sixty (60) days after the receipt of a certified copy of the ordinance~~ in conjunction with a primary or general election and shall be conducted in the manner prescribed by law for

holding state, county, or municipal elections, so far as the manner may be applicable.

SECTION 13. Arkansas Code 26-75-404(a) and (b), concerning elections for sales and use taxes for parks and recreation, are amended to read as follows:

(a)~~(1)~~ When the governing body of any city or town adopts an ordinance levying a local sales and use tax as authorized in this subchapter, the governing body shall provide, either in the ordinance levying the tax or in a separate ordinance, for submission of the question of the levy to the qualified electors of the city or town either at the next ~~regular municipal election or at a special election~~ primary or general election.

~~(2) If the ordinance provides for submitting the question at a special election, the election shall be called for a date not less than sixty (60) nor more than ninety (90) days from the date of the adoption of the ordinance calling the election.~~

(b) The governing body of the city or town shall notify the county board of election commissioners that the question of the levy of the tax has been referred to a vote of the people at the next regular ~~municipal election~~ primary or general election ~~to be held on the date set by ordinance~~ and shall submit a copy of the ballot title to the county board of election commissioners.

SECTION 14. Arkansas Code 26-75-702 is amended to read as follows:

The governing body of a city levying the tax authorized in this subchapter shall submit the question of levying such a tax to the electors of the city, if petitions signed by not less than five hundred (500) qualified electors of the city requesting an election are filed with the governing body of the city ~~within thirty (30) days after the adoption of the ordinance levying the tax~~ at an election held in conjunction with a primary or general election. "

The Amendment was read \_\_\_\_\_  
By: Representative Rackley  
MG/VJF - 031920011320  
VVF248

\_\_\_\_\_  
Chief Clerk