

Hall of the House of Representatives

95th General Assembly - Regular Session, 2025

Amendment Form

Subtitle of House Joint Resolution 1005

N AMENDMENT TO THE ARKANSAS CONSTITUTION TO CREATE THE "ARKANSAS
TAXPAYER BILL OF RIGHTS".

Amendment No. 1 to House Joint Resolution 1005

Amend House Joint Resolution 1005 as originally introduced:

Add Senator J. Dotson as a cosponsor of the joint resolution

AND

Page 1, delete lines 9 through 12, and substitute the following:

"AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO CREATE THE ARKANSAS TAXPAYER
BILL OF RIGHTS; TO REQUIRE THE GENERAL ASSEMBLY TO UTILIZE A BUDGETING
PROCESS THAT PROHIBITS DEFICIT SPENDING; TO REQUIRE A VOTE OF AT LEAST THREE-
FOURTHS OF EACH HOUSE OF THE GENERAL ASSEMBLY TO ENACT LEGISLATION THAT
ESTABLISHES A NEW TAX OR FEE, INCREASES THE RATE OF A TAX OR FEE, EXTENDS AN
EXPIRING TAX OR FEE, OR DIRECTLY CAUSES A GAIN TO THE STATE IN NET TAX
REVENUE OR NET FEE REVENUE; TO LIMIT THE INCREASE IN EXPENDITURES OF NET
GENERAL REVENUE AVAILABLE FOR DISTRIBUTION AS COMPARED TO THE EXPENDITURES IN
THE PRECEDING FISCAL YEAR TO THE LOWER OF THREE PERCENT OR THE PERCENTAGE
INCREASE IN THE CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS OR ITS
SUCCESSOR; AND TO PROVIDE FOR THE REFUNDING OF EXCESS NET GENERAL REVENUES TO
TAXPAYERS."

Delete the subtitle in its entirety, and substitute the following:



"AN AMENDMENT TO THE ARKANSAS
CONSTITUTION TO CREATE THE ARKANSAS
TAXPAYER BILL OF RIGHTS."

AND

Page 2, delete lines 30 through 34, and substitute the following:

"(a) A budget prepared by the General Assembly for the state's fiscal year shall provide that the increase in expenditures of net general revenue available for distribution is no greater than the following, whichever is lower, as compared to the expenditures of net general revenue available for distribution in the preceding fiscal year:

(1) Three percent (3%); or

(2) The percentage increase in the Consumer Price Index for All Urban Consumers or its successor, as published by the United States Department of Labor or its successor, for the immediately preceding year."

AND

Page 4, delete lines 29 and 30, and substitute the following:

"fiscal year and refunded to taxpayers during the next fiscal year."

AND

Page 4, delete lines 34 through 36, and substitute the following:

"amendment, including without limitation laws concerning refunds to taxpayers authorized under § 6 of this amendment."

The Amendment was read _____
By: Representative Long
MBM/MBM - 03-04-2025 09:05:34
MBM178

Chief Clerk