

**ARKANSAS SENATE**  
95th General Assembly - Regular Session, 2025  
**Amendment Form**

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**Subtitle of Senate Joint Resolution 17**

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

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**Amendment No. 1 to Senate Joint Resolution 17**

Amend Senate Joint Resolution 17 as originally introduced:

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."

AND

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 the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator J. Dotson

MBM/MBM - 03-10-2025 03:07:41

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Secretary