

1 INTERIM STUDY PROPOSAL 2013-129

2 State of Arkansas

3 89th General Assembly

4 Regular Session, 2013

SJR 4

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6 By: Senator Rapert

7 Filed with: Interim Senate Committee on State Agencies and Governmental Affairs

8 pursuant to A.C.A. §10-3-217.

9 **SENATE JOINT RESOLUTION**

10 PROPOSING AN AMENDMENT TO THE ARKANSAS CONSTITUTION  
11 TO PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW  
12 TO LEVY A TAX OR TO INCREASE THE RATE OF TAXES EXCEPT  
13 UPON THE VOTE OF THREE-FOURTHS (3/4) OF THE TOTAL  
14 MEMBERSHIP OF EACH HOUSE OF THE GENERAL ASSEMBLY; TO  
15 PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW TO  
16 DECREASE THE RATE OF ANY TAX OR PROVIDING A TAX  
17 EXCEPTION, CREDIT, EXCLUSION, OR DEDUCTION EXCEPT  
18 UPON THE VOTE OF A MAJORITY OF THE MEMBERS ELECTED TO  
19 EACH HOUSE OF THE GENERAL ASSEMBLY; AND TO PROHIBIT  
20 THE GENERAL ASSEMBLY FROM ENACTING A LAW REMOVING A  
21 TAX EXEMPTION, CREDIT, EXCLUSION, OR DEDUCTION EXCEPT  
22 UPON THE AFFIRMATIVE VOTE OF A MAJORITY OF THE TOTAL  
23 MEMBERSHIP OF EACH HOUSE OF THE GENERAL ASSEMBLY.

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26 **Subtitle**

27 THE TAXPAYERS' PROTECTION AMENDMENT.

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

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35 THAT the following is proposed as an amendment to the Constitution of  
36 the State of Arkansas, and upon being submitted to the electors of the state

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

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6 SECTION 1. (a) The General Assembly may enact a law to levy a tax or  
7 to increase the rate of any tax only upon the affirmative vote of three-  
8 fourths (3/4) of the members elected to each house of the General Assembly.

9 (b) The General Assembly shall not enact a law to decrease the rate of  
10 any tax or to provide a tax exemption, credit, exclusion, or deduction except  
11 upon the affirmative vote of a majority of the members elected to each house  
12 of the General Assembly.

13 (c) The General Assembly shall not enact a law to remove a tax  
14 exemption, credit, exclusion, or deduction except upon the affirmative vote  
15 of a majority of the members elected to each house of the General Assembly.

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17 SECTION 2. This amendment shall be known as the "Taxpayers' Protection  
18 Amendment".

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20 SECTION 3. This amendment shall become effective January 1, 2015.

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23 Referred by the Arkansas Senate

24 Prepared by: MBM/VJF  
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