

State of Arkansas

77th General Assembly

Regular Session, 1989

H.J.R.

1010

By: Representative Flanagin

HOUSE JOINT RESOLUTION

FOR A PROPOSED CONSTITUTIONAL AMENDMENT TO REQUIRE AN AFFIRMATIVE VOTE OF AT LEAST THREE-FIFTHS OF THE MEMBERSHIP OF EACH HOUSE OF THE GENERAL ASSEMBLY TO ENACT ANY LAW TO LEVY ANY TAX, ALTER THE RATE OF ANY TAX, EXTEND THE APPLICATION OF ANY TAX, OR TO GRANT EXEMPTIONS, EXCLUSIONS, CREDITS OR DEDUCTIONS WITH RESPECT TO ANY TAX AND TO PROVIDE THAT AN AFFIRMATIVE VOTE OF A SIMPLE MAJORITY OF THE MEMBERSHIP OF EACH HOUSE OF THE GENERAL ASSEMBLY MAY ENACT A LAW REPEALING ANY EXEMPTION, EXCLUSION, CREDIT OR DEDUCTION WITH RESPECT TO ANY TAX.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE SEVENTY-SEVENTH GENERAL ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:

That the following is hereby proposed as an amendment to the Constitution of the State of Arkansas, and upon being submitted to the electors of the State for approval or rejection at the next general election for Representatives and Senators, if a majority of the electors voting thereon at such election, adopt such amendment, the same shall become a part of the Constitution of the State of Arkansas, to wit:

SECTION 1. An affirmative vote of at least three-fifths of the total membership of each house of the General Assembly shall be required for enactment of any law to levy a tax, to extend the application of any tax, to alter the rate of any tax, to grant any exemption, exclusion, credit, rebate or deduction with respect to any tax, or to otherwise amend or repeal any provision of law levying a tax. Provided however, any law which grants an exemption, exclusion, credit, rebate or deduction with respect to any tax may

be repealed by a simple majority vote of each house of the General Assembly.

SECTION 2. Section 2 of Amendment 19 to the Arkansas Constitution and all other provisions of the Constitution or of law in conflict herewith are hereby repealed.