

State of Arkansas

77th General Assembly

Regular Session, 1989

H.J.R.

1013

By: Representative Barclay

HOUSE JOINT RESOLUTION

FOR A PROPOSED CONSTITUTIONAL AMENDMENT TO ALLOW THE GENERAL ASSEMBLY, IN ENACTING LAWS IMPOSING TAXES ON OR MEASURED BY INCOME, TO ADOPT PROVISIONS OF THE LAWS AND REGULATIONS OF THE UNITED STATES AS THEY EXIST AND AS THEY MAY BE AMENDED OR ENACTED.

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 THE 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. The General Assembly in enacting laws imposing taxes on or measured by income may adopt by reference provisions of the laws and regulations of the United States, as they then exist, and prospectively as they may thereafter be amended or enacted, for the purpose of arriving at the amount of income upon which the tax is imposed. The General Assembly may in any such law provide for exceptions or modifications to any of the provisions of the laws or regulations of the United States.

SECTION 2. This Amendment shall become effective on January 1, 1991."