

State of Arkansas

77th General Assembly

Regular Session, 1989

S.J.R. 1

By: Senator Hoofman

SENATE JOINT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION TO EXEMPT
HOUSEHOLD FURNITURE, CLOTHING AND RELATED ITEMS OF PERSONAL
PROPERTY FROM AD VALOREM TAXES; AND TO SIMPLIFY THE MEANS OF
COLLECTING ANNUAL PERSONAL PROPERTY TAXES ON MOTOR VEHICLES.

BE IT RESOLVED BY THE SENATE OF THE STATE OF ARKANSAS, AND BY THE HOUSE OF
REPRESENTATIVES, A MAJORITY OF ALL MEMBERS ELECTED TO EACH HOUSE AGREEING
THERE TO:

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 Senators and
Representatives, if a majority of the electors voting thereon, at such an
election, adopt such amendment, the same shall become a part of the
Constitution of the State of Arkansas, to wit:

"SECTION 1. Items of household furniture and furnishings, clothing,
appliances, and other personal property used within the home, if not held for
sale, rental, or other commercial or professional use, shall be exempt from all
ad valorem taxes levied by any city, county, school district, or other taxing
unit in this State.

SECTION 2. In addition to the method established by law for assessing
and collecting real and personal property taxes, the General Assembly may
establish special procedures, in lieu thereof, for the assessment and
collection of annual personal property taxes on motor vehicles, owned by
individuals, at the time of issuance or renewal of the registration and the
license thereof. Personal property taxes collected on motor vehicles under
such procedures shall be based on the assessed value of the vehicles

determined at the time the tax is paid, computed at the rate of personal property taxes levied during the preceding November, in the manner provided by law, in the taxing units in which the owner of the motor vehicle resides, or in which the motor vehicle is regularly located and assessed, and the taxpayer shall not be required to pay ad valorem taxes upon such motor vehicle based on the assessment for the previous year. In no event may more than one year's personal property taxes be collected on the same vehicle in the same year. Personal property taxes collected on motor vehicles under such procedures shall be remitted to the counties in which due, for distribution, as revenues of the year in which collected, to the respective taxing units in the manner provided by law.

Real and personal property taxes on other property owned by the taxpayer shall be assessed and paid in the manner provided by law.

SECTION 3. This amendment shall be in effect from and after January 1, 1991."