

State of Arkansas

77th General Assembly

Regular Session, 1989

S.J.R. 3

By: Senator Luelf

SENATE JOINT RESOLUTION

PROPOSING AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO
PROVIDE THAT THE GENERAL ASSEMBLY IS PROHIBITED FROM
INCREASING THE RATE OF TAX OF ANY TAX NOW OR HEREAFTER
LEVIED, OR MAKE ANY EXEMPTION TO ANY SUCH TAX EXCEPT UPON THE
AFFIRMATIVE VOTE OF THREE-FOURTHS (3/4) OF THE TOTAL
MEMBERSHIP OF EACH HOUSE.

BE IT RESOLVED BY THE SENATE OF THE SEVENTY-SEVENTH GENERAL ASSEMBLY OF THE
STATE OF ARKANSAS AND BY THE HOUSE OF REPRESENTATIVES, 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. The General Assembly shall not levy any tax not in existence
on the effective date of this amendment, nor increase the rate of tax of any
tax now or hereafter levied, nor make any exemption to any tax now or
hereafter levied, except upon the affirmative vote of three-fourths (3/4) of
the total membership of each house of the General Assembly. Provided however,
that any existing exemption to any tax may be repealed by the same affirmative
vote which was required to enact it and provided, further, that any exemption
so repealed by be reenacted by the same affirmative vote required to repeal
it.

SECTION 2. This amendment shall become effective January 1, 1991.

SECTION 3. Section 38 of Article 5 of the Constitution of the State of Arkansas as added thereto by Section 2 of Amendment 19 to the Constitution of the State of Arkansas is hereby repealed."