

1 State of Arkansas

2 80th General Assembly

3 Regular Session, 1995

H.J.R. 1007

4 By: Representatives Hill, Hogue, Jordan, Newman, McGee, Northcutt, Wyrick,
5 Fletcher, Wren, Wallis, Simmons, Simon, McGinnis, Watts, Wilkinson, Beatty,
6 Young, Ray, Baker, Luker, Purdom, Hunton,
7 M. Wilson, Wagner, J. Miller, Wooldridge, Mitchell, Stalnaker, Angel, Dietz,
8 Choate, Cunningham, Thomas, K. Wood, Lynn, Lancaster, Ammons, Laverty, Hall,
9 Pappas, Ferrell, Hudson, Allen, Harris, Calhoun, G. Hendrix, McKissack, T.
10 Smith, Schexnayder, Hinshaw, Maddox, Murphy, Cash, *Owens and Booker*
11 *By: Senators Gordon, Hoofman, Fitch, Bell, Edwards, Smith, Bearden, Cassady,*
12 *Wilson, Gwatney, Mahony, Snyder, Walters, Dowd, Everett, Canada, and Todd*

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HOUSE JOINT RESOLUTION

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FOR A PROPOSED CONSTITUTIONAL AMENDMENT TO LEVY A SALES
17 AND USE TAX OF ONE-EIGHTH OF ONE PERCENT (1/8 of 1%) FOR
18 SUPPORT OF THE ARKANSAS GAME AND FISH COMMISSION, THE
19 DEPARTMENT OF PARKS AND TOURISM, THE ARKANSAS DEPARTMENT
20 OF HERITAGE AND KEEP ARKANSAS BEAUTIFUL.

21

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Subtitle

23

A ONE-EIGHTH OF ONE PERCENT SALES AND USE TAX FOR SUPPORT
24 OF GAME AND FISH, PARKS AND TOURISM, ARKANSAS HERITAGE AND
25 KEEP ARKANSAS BEAUTIFUL.

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

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33 That the following is hereby proposed as an amendment to the
34 Constitution of the State of Arkansas, and upon being submitted to the
35 electors of the state for approval or rejection at the next general election

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

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5 SECTION 1. Statement of purpose. The people of the State of Arkansas
6 find that fish, wildlife, parks, tourism and natural heritage constitute a
7 major economic and natural resource of the state and they desire to provide
8 additional funds to the Arkansas Game and Fish Commission, the Department of
9 *Parks and Tourism, the Department of Heritage and Keep Arkansas Beautiful.*

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11 SECTION 2. (a) There is hereby levied an additional excise tax of
12 one-eighth of one percent (1/8 of 1%) upon all taxable sales of property and
13 services subject to the tax levied by the Arkansas Gross Receipts Act
14 (Arkansas Code §26-52-101 et seq.), and such tax shall be collected,
15 reported, and paid in the same manner and at the same time as is prescribed
16 by law for the collection, reporting and payment of all other Arkansas gross
17 receipts taxes.

18 (b) There is hereby levied an additional excise tax of one-eighth of
19 one percent (1/8 of 1%) upon all tangible personal property subject to the
20 tax levied by the Arkansas Compensating Tax Act (Arkansas Code §26-53-101 et
21 seq.), and such tax shall be collected, reported, and paid in the same manner
22 and at the same time as is prescribed by law for the collection, reporting
23 and payment of Arkansas compensating taxes.

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25 SECTION 3. Use of proceeds. (a) Notwithstanding any provision of
26 Amendment 35 or any other provision of the Arkansas Constitution to the
27 contrary, forty-five percent (45%) of all monies collected from the tax
28 levied herein shall be deposited in the State Treasury as special revenues
29 and credited to the Game Protection Fund to be used exclusively by the
30 Arkansas Game and Fish Commission, as appropriated by the General Assembly.

31 (b) Forty-five percent (45%) of all monies collected from the tax
32 levied herein shall be deposited in the State Treasury as special revenues
33 and credited to the Department of Parks and Tourism Fund Account to be used
34 by the Department of Parks and Tourism for state park purposes, as
35 appropriated by the General Assembly.

1 (c) Nine percent (9%) of all monies collected from the tax levied
2 herein shall be deposited in the State Treasury as special revenues and
3 credited to the Arkansas Department of Heritage Fund Account to be used
4 exclusively by the Department of Heritage as appropriated by the General
5 Assembly.

6 (d) One percent (1%) of all monies collected from the tax levied
7 herein shall be deposited in the State Treasury as special revenues and
8 credited to the Keep Arkansas Beautiful Fund Account, which is hereby created
9 on the books of the State Treasurer, State Auditor and the Chief Fiscal
10 Officer of the State, to be used exclusively by Keep Arkansas Beautiful, as
11 appropriated by the General Assembly.

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13 SECTION 4. (a) The General Assembly shall provide for the proper
14 administration and enforcement of this amendment by law.

15 (b) Unless the General Assembly provides another procedure by law, the
16 provisions of the Arkansas Tax Procedure Act, Sections 26-18-101 et seq.,
17 shall so far as practicable be applicable to the tax levied by this amendment
18 and the reporting, remitting and enforcement of the tax.

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20 SECTION 5. Collection of the tax imposed by this amendment shall apply
21 beginning on July 1, 1997.

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23 /s/Rep. Hill, et al

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As Engrossed: 2/21/95 3/2/95

H.J.R. 1007

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