

1 State of Arkansas

2 80th General Assembly

3 Regular Session, 1995

S.J.R. 10

4 By: Senators Beebe, Hardin, Mahony, Lewellen, Russ, Snyder, Hopkins, Everett,
5 Hoofman,

6 Gordon, Boozman, Dowd, Scott, Malone, Bell, Brown, and Gwatney

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SENATE JOINT RESOLUTION

10 PROPOSING AN AMENDMENT TO THE CONSTITUTION TO AMEND
11 SECTION 3 OF ARTICLE 14 OF THE ARKANSAS CONSTITUTION, AS
12 AMENDED BY AMENDMENTS 11 AND 40, CONCERNING FINANCING OF
13 SCHOOLS.

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Subtitle

16 PROPOSING AN AMENDMENT TO THE CONSTITUTION CONCERNING
17 FINANCING OF SCHOOLS.

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

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

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34 *SECTION 1. Section 3 of Article 14 of the Arkansas Constitution, as*
35 *amended by Amendments 11 and 40 is amended to read as follows:*

1 "Section 3. School tax - Budget - Approval of tax rate.

2 (a) The General Assembly shall provide for the support of common
3 schools by general law. In order to provide quality education, it is the
4 goal of this state to provide a fair system for the distribution of funds.
5 It is recognized that, in providing such a system, some funding variations
6 may be necessary. The primary reason for allowing such variations is to
7 allow school districts, to the extent permissible, to raise additional funds
8 to enhance the educational system within the school district. It is further
9 recognized that funding variations or restrictions thereon may be necessary
10 in order to comply with, or due to, other provisions of this Constitution,
11 the United States Constitution, state or federal laws, or court orders.

12 (b)(1) There is established a uniform rate of ad valorem property tax
13 of twenty-five (25) mills to be levied on the assessed value of all taxable
14 real, personal, and utility property in the state to be used solely for
15 maintenance and operation of the schools.

16 (2) Except as provided in this subsection the uniform rate of
17 tax shall not be an additional levy for maintenance and operation of the
18 schools but shall replace a portion of the existing rate of tax levied by
19 each school district available for maintenance and operation of schools in
20 the school district. The rate of tax available for maintenance and operation
21 levied by each school district on the effective date of this amendment shall
22 be reduced to reflect the levy of the uniform rate of tax. If the rate of
23 tax available for maintenance and operation levied by a school district on
24 the effective date of this amendment exceeds the uniform rate of tax, the
25 excess rate of tax shall continue to be levied by the school district until
26 changed as provided in subsection (c)(1). If the rate of tax available for
27 maintenance and operation levied by a school district on the effective date
28 of this amendment is less than the uniform rate of tax, the uniform rate of
29 tax shall nevertheless be levied in the district.

30 (3) The uniform rate of tax shall be assessed and collected in
31 the same manner as other school property taxes, but the net revenues from the
32 uniform rate of tax shall be remitted to the State Treasurer and distributed
33 by the state to the school districts as provided by law. No portion of the
34 revenues from the uniform rate of tax shall be retained by the state. The
35 revenues so distributed shall be used by the school districts solely for

1 maintenance and operation of schools.

2 (4) The General Assembly may by law propose an increase or
3 decrease in the uniform rate of tax and submit the question to the electors
4 of the state at the next general election. If a majority of the electors of
5 the state voting on the issue vote For the proposed increase or decrease in
6 the uniform rate of tax, the uniform rate of tax shall be increased or
7 decreased as approved. If a majority of the electors of the state voting on
8 the issue vote Against the proposed increase or decrease in the uniform
9 rate of tax, the uniform rate of tax shall continue to be levied at the rate
10 for the year in which the election is held.

11 (c)(1) In addition to the uniform rate of tax provided in subsection
12 (b), school districts are authorized to levy, by a vote of the qualified
13 electors respectively thereof, an annual ad valorem property tax on the
14 assessed value of taxable real, personal, and utility property for the
15 maintenance and operation of schools and the retirement of indebtedness. The
16 Board of Directors of each school district shall prepare, approve and make
17 public not less than sixty (60) days in advance of the annual school election
18 a proposed budget of expenditures deemed necessary to provide for the
19 foregoing purposes, together with a rate of tax levy sufficient to provide
20 the funds therefor, including the rate under any continuing levy for the
21 retirement of indebtedness. The Board of Directors shall submit the tax at
22 the annual school election or at such other time as may be provided by law.
23 If a majority of the qualified voters in the school district voting in the
24 school election approve the rate of tax proposed by the Board of Directors,
25 then the tax at the rate approved shall be collected as provided by law. In
26 the event a majority of the qualified electors voting in the school election
27 disapprove the proposed rate of tax, then the tax shall be collected at the
28 rate approved in the last preceding school election. However, if the rate
29 last approved has been modified pursuant to subsection (b) or (c)(2) of this
30 section, then the tax shall be collected at the modified rate until another
31 rate is approved.

32 (2) The tax levied by a school district pursuant to subsection
33 (c)(1) of this section may be reduced pursuant to procedures provided by law
34 if the tax would cause the state or district to be out of compliance with any
35 other provision of this Constitution, the United States Constitution, state

1 or federal law, or court order.

2 (3) No tax levied pursuant to subsection (c)(1) of this section
3 shall be appropriated to any other district than that for which it is levied.

4 (d) For the purposes of this section, 'maintenance and operation' means
5 such expenses for the general maintenance and operation of schools as may be
6 defined by law."

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8 SECTION 2. Nothing in this amendment shall be construed to diminish
9 the authority of school districts over the supervision of public schools.

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11 SECTION 3. Any provision of the Constitution of the State of Arkansas
12 in conflict with this Amendment is repealed in so far as it is in conflict
13 with this Amendment.

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15 SECTION 4. This Amendment shall become effective on adoption and shall
16 apply to taxes due in 1997 and thereafter.

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19 /s/Beebe et al

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As Engrossed: 2/28/95 3/3/95 3/14/95 3/22/95

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