

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Senator Mahony

S.J.R. 15

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7 **SENATE JOINT RESOLUTION**

8 PROPOSING AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO
9 AUTHORIZE THE GENERAL ASSEMBLY TO ESTABLISH A MINIMUM TAX
10 RATE FOR LOCAL SCHOOL DISTRICTS.

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12 **Subtitle**

13 TO AUTHORIZE THE GENERAL ASSEMBLY TO ESTABLISH A MINIMUM
14 TAX RATE FOR LOCAL SCHOOL DISTRICTS.

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

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

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29 "SECTION 1. Article 14, § 3 of the Arkansas Constitution is hereby
30 amended to read as follows:

31 "§ 3. School district tax - Budget - Approval of tax rate by electors.

32 The General Assembly shall provide for the support of common schools by
33 general law, including establishing a minimum rate of tax that may be levied
34 by a local school district. School districts are authorized to levy by a vote
35 of the qualified electors respectively thereof an annual tax for the

1 maintenance of schools, the erection and equipment of school buildings and
2 the retirement of existing indebtedness, the amount of such tax to be
3 determined in the following manner:

4 The Board of Directors of each school district shall prepare, approve
5 and make public not less than sixty (60) days in advance of the annual school
6 election a proposed budget of expenditures deemed necessary to provide for
7 the foregoing purposes, together with a rate of levy on taxable property
8 sufficient to provide the funds therefor, including the rate under any
9 continuing levy for the retirement of indebtedness. If a majority of the
10 qualified voters in said school district voting in the annual school election
11 shall approve the rate of tax so proposed by the Board of Directors, then the
12 tax at the rate so approved shall be collected as provided by law. In the
13 event a majority of said qualified electors voting in said annual school
14 election shall disapprove the proposed rate of tax, then the tax shall be
15 collected at the rate approved in the last preceding annual school election.

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17 Provided, that no such tax shall be appropriated for any other purpose
18 than that for which it is levied."

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