

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995

S.J.R. 5

4 By: Senators Gordon, Hoofman, Fitch, Bell, Edwards, Smith, Bearden, Cassady,
5 Wilson, Gwatney, Mahony, Snyder, Walters, Dowd, Everett, Canada, and Todd

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SENATE JOINT RESOLUTION

10 FOR A PROPOSED CONSTITUTIONAL AMENDMENT TO LEVY A SALES
11 AND USE TAX OF ONE-EIGHTH OF ONE PERCENT (1/8 of 1%) FOR
12 SUPPORT OF THE ARKANSAS GAME AND FISH COMMISSION, THE
13 DEPARTMENT OF PARKS AND TOURISM, THE ARKANSAS DEPARTMENT
14 OF HERITAGE AND KEEP ARKANSAS BEAUTIFUL, INC.

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Subtitle

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

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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. Statement of purpose. The people of the State of Arkansas
35 find that fish, wildlife, parks, tourism and natural heritage constitute a

1 major economic and natural resource of the state and they desire to provide
2 additional funds to the Arkansas Game and Fish Commission, the Department of
3 Parks and Tourism, the Department of Heritage and Keep Arkansas Beautiful,
4 Inc.

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

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

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

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

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

1 (d) One percent (1%) 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 Keep Arkansas Beautiful Fund Account, which is hereby created
4 on the books of the State Treasurer, State Auditor and the Chief Fiscal
5 Officer of the State, to be used exclusively by Keep Arkansas Beautiful,
6 Inc., as appropriated by the General Assembly.

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

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

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

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