

Stricken language would be deleted from the present constitution. Underlined language would be added to present constitution.

1 State of Arkansas  
2 81st General Assembly  
3 Regular Session, 1997

H.J.R. 1003

4  
5 By: Representative Young  
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7

## 8 HOUSE JOINT RESOLUTION

9 PROPOSING A CONSTITUTIONAL AMENDMENT TO AUTHORIZE THE  
10 STATE TO ADOPT FEDERAL INCOME TAX LAW FOR THE PURPOSES OF  
11 DETERMINING ARKANSAS INCOME TAX LIABILITY.  
12

### 13 Subtitle

14 PROPOSING A CONSTITUTIONAL AMENDMENT TO  
15 AUTHORIZE THE STATE TO ADOPT FEDERAL  
16 INCOME TAX LAW FOR THE PURPOSES OF  
17 DETERMINING ARKANSAS INCOME TAX  
18 LIABILITY.  
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22 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-FIRST GENERAL  
23 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL MEMBERS  
24 ELECTED TO EACH HOUSE AGREEING THERETO:  
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26 That the following is hereby proposed as an amendment to the Constitution  
27 of the state of Arkansas, and upon being submitted to the electors of the  
28 state for approval or rejection at the next general election for Senators and  
29 Representatives, if a majority of the electors voting thereon at such  
30 election, adopt such amendment, the same shall become a part of the  
31 Constitution of the state of Arkansas, to wit:  
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33 SECTION 1. The General Assembly may by law adopt any provision of the  
34 Federal Internal Revenue Code or other federal law as of a given date or as  
35 the law may be amended in the future for the purpose of establishing  
36 taxpayers\_ income tax liability to the State of Arkansas.  
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SECTION 2. This amendment becomes effective January 1, 1999.