

1 State of Arkansas

2 83rd General Assembly

3 Regular Session, 2001

SJR 6

5 By: Senator Everett

8 **SENATE JOINT RESOLUTION**

9 PROPOSING AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO
10 ALLOW THE ELECTORS OF A MUNICIPALITY TO AUTHORIZE THE
11 LEVY OF GENERAL MUNICIPAL PROPERTY TAX AT A RATE IN
12 EXCESS OF THE PRESENT LIMIT; AND TO ALLOW THE ELECTORS
13 OF A COUNTY TO AUTHORIZE THE LEVY OF THE GENERAL
14 COUNTY PROPERTY TAX AND THE COUNTY ROAD TAX AT RATES
15 IN EXCESS OF THE PRESENT LIMITS.

17 **Subtitle**

18 PROPOSING AN AMENDMENT TO THE ARKANSAS
19 CONSTITUTION TO ALLOW THE ELECTORS OF A
20 MUNICIPALITY OR COUNTY TO AUTHORIZE THE
21 LEVY OF A PROPERTY TAX AT A RATE IN
22 EXCESS OF THE PRESENT LIMITS.

25 BE IT RESOLVED BY THE SENATE OF THE EIGHTY-THIRD GENERAL ASSEMBLY OF THE STATE
26 OF ARKANSAS AND BY THE HOUSE OF REPRESENTATIVES, A MAJORITY OF ALL MEMBERS
27 ELECTED TO EACH HOUSE AGREEING THERETO:

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

35 SECTION 1. Article 12, Section 4, as amended by Amendment 10, is
36 amended to read as follows:

4. Limitation on legislative and taxing power - Local bond issues.

(a) No municipal corporation shall be authorized to pass any law contrary to the general laws of the state; ~~nor.~~

(b)(1) Except as otherwise provided in this section, no municipal corporation shall levy any tax on real or personal property to a greater extent, in one year, than five mills on the dollar of the assessed value of the same.

(2) Provided, that, to pay indebtedness existing at the time of the adoption of this Constitution, an additional tax of not more than five mills on the dollar may be levied.

(c)(1) A municipal corporation may levy a tax in excess of the limits of this section, if the rate is approved by a majority of the electors voting on the issue at a general or special election.

(2) If the electors do not approve the rate then the municipal corporation may levy a tax within the limits of subsections (b) and (d).

(d)(1) The fiscal affairs of counties, cities and incorporated towns shall be conducted on a sound financial basis, and no county court or levying board or agent of any county shall make or authorize any contract or make any allowance for any purpose whatsoever in excess of the revenue from all sources for the fiscal year in which said contract or allowance is made; nor shall any county judge, county clerk or other county officer, sign or issue any scrip, warrant or make any allowance in excess of the revenue from all sources for the current fiscal year; nor shall any city council, board of alderman, board of public affairs, or commissioners of any city of the first or second class, or any incorporated town, enter into any contract or make any allowance for any purpose whatsoever or authorize the issuance of any contract or warrants, scrip, or other evidences of indebtedness in excess of the revenue for such city or town for the current fiscal year; nor shall any mayor, city clerk or recorder, or any other officer or officers, however designated, of any city of the first or second class or incorporated town sign or issue scrip, warrant or other certificate of indebtedness of excess of the revenue from all sources for the current fiscal year.

(2) Provided, however, to secure funds to pay indebtedness outstanding at the time of the adoption of this amendment, counties, cities, and incorporated towns may issue interest-bearing certificates of indebtedness or bonds with interest coupons for the payment of which a county or city tax

in addition to that now authorized, not exceeding three mills, may be levied for the time as provided by law until such indebtedness is paid.

(3) Where the annual report of any city or county in the State of Arkansas shows that scrip, warrants, or other certificate of indebtedness had been issued in excess of the total revenue for that year, the officer or officers of the county or city or incorporated town who authorized, signed or issued such scrip, warrants or other certificates of indebtedness shall be deemed guilty of a misdemeanor and upon conviction thereof, shall be fined in any sum not less than five hundred dollars nor more than ten thousand dollars, and shall be removed from office.

SECTION 2. Article 16, Section 9 is amended to read as follows:

9. County taxes - Limitation.

(a) ~~No~~ Except as provided in subsection (b) of this section, no county quorum court shall levy a tax to exceed one-half of one percent for all purposes, but may levy an additional one-half of one percent to pay indebtedness existing at the time of the ratification of this Constitution.

(b)(1) A county quorum court may levy a tax in excess of the limits in subsection (a) if the rate is approved by a majority of the electors voting on the issue at a general or special election.

(2) If the electors do not approve the rate then the county quorum court may levy a tax within the limits of subsection (a).

SECTION 3. Amendment 61, Section 1 is amended to read as follows:

1. County road tax.

(a)(1) County quorum courts may annually levy a county road tax not to exceed three (3) mills on the dollar on all taxable real and personal property within their respective counties.

(2)(A) A county quorum court may levy a tax in excess of the limits in subdivision (a)(1), if the rate is approved by majority of the electors voting on the issue at a general or special election.

(B) If the electors do not approve the rate then the county quorum court may levy a tax within the limits of subdivision (a)(1).

(b) Revenues derived from the county road tax shall be used for the sole purpose of constructing and repairing public roads and bridges within the county wherein levied.

1 (c) The authority granted by this amendment shall be in addition to all
2 other taxing authority of the county quorum courts.

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