

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003

HJR 1005

4
5 By: Representative Lendall
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8 **HOUSE JOINT RESOLUTION**

9 PROPOSING AN AMENDMENT TO THE ARKANSAS
10 CONSTITUTION TO PROHIBIT STATE INCOME TAX AND
11 ESTATE TAX LAW FROM ADOPTING THE FEDERAL INTERNAL
12 REVENUE CODE FOR THE PURPOSE OF COMPUTING STATE
13 TAX LIABILITY; AND FOR OTHER PURPOSES.
14

15 **Subtitle**

16 PROPOSING AN AMENDMENT TO THE ARKANSAS
17 CONSTITUTION TO PROHIBIT STATE INCOME
18 TAX AND ESTATE TAX LAW FROM ADOPTING THE
19 FEDERAL INTERNAL REVENUE CODE FOR THE
20 PURPOSE OF COMPUTING STATE TAX
21 LIABILITY.
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23

24 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-FOURTH GENERAL
25 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL
26 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:
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28 That the following is proposed as an amendment to the Constitution of
29 the State of Arkansas, and upon being submitted to the electors of the state
30 for approval or rejection at the next general election for Representatives
31 and Senators, if a majority of the electors voting thereon at the election,
32 adopt the amendment, the amendment shall become a part of the Constitution of
33 the State of Arkansas, to wit:
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35 SECTION 1. The state income tax and estate tax shall be independent of
36 and shall not adopt by reference the federal Internal Revenue Code.



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SECTION 2. The General Assembly shall provide for the proper implementation, administration, and enforcement of this amendment by law.

SECTION 3. This amendment shall become effective January 1, 2005.