

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

HJR 1007

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5 By: Representatives Parks, Bledsoe, Anderson, Rosenbaum

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8 **HOUSE JOINT RESOLUTION**

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10 PROPOSING AN AMENDMENT TO THE ARKANSAS  
11 CONSTITUTION TO PROHIBIT THE GENERAL ASSEMBLY  
12 FROM ENACTING A LAW TO LEVY A TAX OR TO INCREASE  
13 THE RATE OF A TAX EXCEPT UPON THE VOTE OF THREE-  
14 FOURTHS (3/4) OF THE TOTAL MEMBERSHIP OF EACH  
15 HOUSE; TO ESTABLISH THE NUMBER OF VOTES REQUIRED  
16 FOR THE GENERAL ASSEMBLY TO ENACT A LAW TO LEVY A  
17 FEE OR TO INCREASE THE RATE OF A FEE AS FOLLOWS:  
18 (1) A MAJORITY OF THE TOTAL MEMBERSHIP OF EACH  
19 HOUSE IF IT WILL GENERATE AN ESTIMATED REVENUE  
20 INCREASE OF NO MORE THAN FIVE MILLION DOLLARS  
21 (\$5,000,000); (2) THREE-FIFTHS (3/5) OF THE  
22 TOTAL MEMBERSHIP OF EACH HOUSE IF IT WILL  
23 GENERATE AN ESTIMATED REVENUE INCREASE OF MORE  
24 THAN FIVE MILLION DOLLARS (\$5,000,000) BUT LESS  
25 THAN TEN MILLION DOLLARS (\$10,000,000); AND (3)  
26 THREE-FOURTHS (3/4) OF THE TOTAL MEMBERSHIP OF  
27 EACH HOUSE IF IT WILL GENERATE TEN MILLION  
28 DOLLARS (\$10,000,000) OR MORE; TO ESTABLISH THAT  
29 AN AFFIRMATIVE VOTE OF A MAJORITY OF THE TOTAL  
30 MEMBERSHIP OF EACH HOUSE IS REQUIRED TO REPEAL A  
31 LAW THAT LEVIES A TAX OR FEE OR TO DECREASE THE  
32 RATE OF ANY TAX OR FEE.



**Subtitle**

PROPOSING AN AMENDMENT TO THE ARKANSAS  
CONSTITUTION TO ESTABLISH THE VOTE  
REQUIREMENTS FOR AN INCREASE OR DECREASE  
OF A TAX OR FEE.

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

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

SECTION 2. Section 38 of Article 5 of the Constitution of the State of Arkansas, as added thereto by Section 2 of Amendment 19 to the Constitution of the State of Arkansas, is amended to read as follows:

~~§ 38.~~ § 38. Taxes - Increase - Approval by electors.

~~§ 2.(a)~~ None of the rates for property, excise, privilege or personal taxes, now levied shall be increased by the General Assembly except after the approval of the qualified electors voting thereon at an election, or ~~in case of emergency, by the votes of three-fourths of the members elected to each House of the General Assembly~~ as provided in this section. [As added to Art. 5 by Const. Amend. 19.]

(b) The General Assembly shall not enact a law to levy a tax or to increase the rate of any tax except upon the affirmative vote of three-fourths (3/4) of the total membership of each house of the General Assembly.

(c) For the General Assembly to pass a law to levy a fee or increase a fee, the following vote is required:

(1) If the fee or the increase in the fee will generate an estimated annual revenue increase of no more than five million dollars

1 (\$5,000,000), then the vote required is an affirmative vote of a majority of  
2 the total membership of each house of the General Assembly;

3 (2) If the fee or the increase in the fee will generate an  
4 estimated annual revenue increase of more than five million dollars  
5 (\$5,000,000) but no more than ten million dollars (\$10,000,000), then the  
6 vote required is an affirmative vote of three-fifths (3/5) of the total  
7 membership of each house of the General Assembly; or

8 (3) If the fee or the increase in the fee will generate an  
9 estimated annual revenue increase of more than ten million dollars  
10 (\$10,000,000), then the vote required is an affirmative vote of three-fourths  
11 (3/4) of the total membership of each house of the General Assembly.

12 (d) An affirmative vote of a majority of the total membership of each  
13 house of the General Assembly is required for the General Assembly to enact a  
14 law to repeal a law that levies a tax or fee or to decrease the rate of a tax  
15 or fee.

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17 SECTION 2. This amendment shall become effective January 1, 2005.  
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