

Stricken language would be deleted from and underlined language would be added to the Arkansas Constitution.

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

SJR 19

4
5 By: Senator Baker
6

7
8 **SENATE JOINT RESOLUTION**

9 PROPOSING A CONSTITUTIONAL AMENDMENT TO TAX
10 PROFESSIONAL SERVICES UNDER THE ARKANSAS GROSS
11 RECEIPTS ACT OF 1941; TO ALLOW THE GENERAL
12 ASSEMBLY TO EXEMPT A PROFESSIONAL SERVICE OR
13 GROUP OF PROFESSIONAL SERVICES BY LAW; AND FOR
14 OTHER PURPOSES.

15
16 **Subtitle**

17 PROPOSING A CONSTITUTIONAL AMENDMENT TO
18 TAX PROFESSIONAL SERVICES UNDER THE
19 ARKANSAS GROSS RECEIPTS ACT OF 1941; TO
20 ALLOW THE GENERAL ASSEMBLY TO EXEMPT A
21 PROFESSIONAL SERVICE OR GROUP OF
22 PROFESSIONAL SERVICES BY LAW.
23

24
25 BE IT RESOLVED BY THE SENATE OF THE EIGHTY-FOURTH GENERAL ASSEMBLY OF THE
26 STATE OF ARKANSAS AND BY THE HOUSE OF REPRESENTATIVES, A MAJORITY OF ALL
27 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:
28

29 That the following is proposed as an amendment to the Constitution of
30 the State of Arkansas, and upon being submitted to the electors of the state
31 for approval or rejection at the next general election for Senators and
32 Representatives, if a majority of the electors voting thereon at the
33 election, adopt the amendment, the amendment shall become a part of the
34 Constitution of the State of Arkansas, to wit:
35

36 SECTION 1. The tax levied by the Arkansas Gross Receipts Act of 1941



1 shall be levied on the gross receipts or gross proceeds derived from
2 professional services. However, the General Assembly by law may exempt any
3 professional service or group of professional services from the tax.

4
5 SECTION 2. This amendment shall become effective on January 1, 2005.
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36