

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007
4

A Bill

HOUSE BILL 2478

5 By: Representative Lamoureux
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For An Act To Be Entitled

9 AN ACT TO REQUIRE A MAJORITY VOTE OF THE
10 QUALIFIED ELECTORS BEFORE A CITY OR COUNTY MAY
11 LEVY A TAX; AND FOR OTHER PURPOSES.
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Subtitle

13 TO REQUIRE MAJORITY VOTE OF THE
14 QUALIFIED ELECTORS BEFORE A CITY OR
15 COUNTY MAY LEVY A TAX.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code § 26-25-101 is amended to read as follows:
22 26-25-101. Limitation on counties.

23 (a) It shall be unlawful for the county court to levy on the taxable
24 property of the county in any one (1) year a greater percentage rate than is
25 authorized in this section:

26 (1) For all county purposes, not exceeding five (5) mills on the
27 dollar; and

28 (2) For paying indebtedness existing at the time of the adoption
29 of the present constitution, not exceeding five (5) mills on the dollar.

30 (b) No tax shall be levied by a county until a vote on the nature,
31 purpose, and cost of the tax is first approved by a majority vote of the
32 qualified electors of the county.
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34 SECTION 2. Arkansas Code § 26-25-102 is amended to read as follows:
35 26-25-102. Limitation on cities and towns.

36 (a) The amount of taxes which may be levied for general purposes in



1 any one (1) year by the constituted authorities of any city or town under the
2 provisions of Arkansas Constitution, Article 12, Section 4, may equal, but
3 not exceed, the maximum amount of levy at any time fixed under this section
4 of the Arkansas Constitution.

5 (b) This limitation shall not be construed to prohibit assessments on
6 property adjacent to local improvements made in any city or town for the
7 purpose of paying the costs and damages occasioned thereby.

8 (c) No tax shall be levied by a city or town until a vote on the
9 nature, purpose, and cost of the tax is first approved by a majority vote of
10 the qualified electors of the city or town.

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