

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

As Engrossed: H3/15/07

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 MAY LEVY A TAX;*
11 *AND FOR OTHER PURPOSES.*
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Subtitle

13
14 TO REQUIRE MAJORITY VOTE OF THE
15 *QUALIFIED ELECTORS BEFORE A CITY MAY*
16 *LEVY A TAX.*
17
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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 § 26-25-102 is amended to read as follows:
22 26-25-102. Limitation on cities and towns.

23 (a) The amount of taxes which may be levied for general purposes in
24 any one (1) year by the constituted authorities of any city or town under the
25 provisions of Arkansas Constitution, Article 12, Section 4, may equal, but
26 not exceed, the maximum amount of levy at any time fixed under this section
27 of the Arkansas Constitution.

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

31 (c) No tax shall be levied by a city or town until a vote on the
32 nature, purpose, and cost of the tax is first approved by a majority vote of
33 the qualified electors of the city or town.
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35 /s/ Lamoureux
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