

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

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

HJR 1011

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5 By: Representative M. Martin
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HOUSE JOINT RESOLUTION

9 AMENDING THE ARKANSAS CONSTITUTION TO PROHIBIT
10 INCREASES IN STATE GROSS RECEIPTS OR GROSS
11 PROCEEDS TAXES OR STATE COMPENSATING USE TAXES
12 EXCEPT AFTER THE APPROVAL BY A VOTE OF THE PEOPLE
13 OR IN CASE OF EMERGENCY, BY THE VOTES OF TWO-
14 THIRDS OF THE MEMBERS ELECTED TO EACH HOUSE OF
15 THE GENERAL ASSEMBLY.

Subtitle

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18 AMENDING THE ARKANSAS CONSTITUTION TO
19 INCREASE THE VOTE REQUIRED TO ADOPT AN
20 INCREASE IN STATE GROSS RECEIPTS OR
21 GROSS PROCEEDS TAXES OR STATE
22 COMPENSATING USE TAXES.
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25 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-FIFTH GENERAL
26 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL
27 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:
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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 Representatives
32 and Senators, if a majority of the electors voting thereon at the election
33 adopt the amendment, the amendment shall become a part of the Constitution of
34 the State of Arkansas, to wit:
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36 SECTION 1. No state gross receipts or gross proceeds tax or state



1 compensating use tax shall be increased by the General Assembly except after
2 the approval of the qualified electors voting thereon at an election, or in
3 case of emergency, by the votes of two-thirds of the members elected to each
4 House of the General Assembly.

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6 SECTION 2. This amendment shall become effective January 1, 2009.
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