

**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
4
5 By: Representative Thyer
6
7

HJR 1015

HOUSE JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 14 OF THE
ARKANSAS CONSTITUTION CONCERNING FINANCING OF
SCHOOL FACILITIES.

Subtitle

PROPOSING AN AMENDMENT TO ARTICLE 14 OF
THE ARKANSAS CONSTITUTION CONCERNING
FINANCING OF SCHOOL FACILITIES.

18
19 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-SIXTH GENERAL
20 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL
21 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:
22

23 That the following is proposed as an amendment to the Constitution of
24 the State of Arkansas, and upon being submitted to the electors of the state
25 for approval or rejection at the next general election for Representatives
26 and Senators, if a majority of the electors voting thereon at the election
27 adopt the amendment, the amendment shall become a part of the Constitution of
28 the State of Arkansas, to wit:
29

30 SECTION 1. Article 14 of the Arkansas Constitution is amended to add
31 an additional section to read as follows:

32 § 5. School facilities.

33 (a)(1) There is established a uniform rate of ad valorem property tax
34 of five (5) mills to be levied on the assessed value of all taxable real,
35 personal, and utility property in the state to be used solely for the
36 construction, improvement, and repair of the facilities of the schools.



1 (2)(A) Except as provided in this subsection, the uniform rate
2 of tax shall not be an additional levy for construction, improvement, and
3 repair of the facilities of the schools but shall replace a portion of the
4 existing rate of tax levied by each school district available for
5 construction, improvement, and repair of the facilities of schools in the
6 school district. The rate of tax available for construction, improvement, and
7 repair of the facilities levied by each school district on the effective date
8 of this amendment shall be reduced to reflect the levy of the uniform rate of
9 tax. Excess debt service millage shall be considered as tax that is
10 available for construction, improvement, and repair of the facilities.

11 (B) If the rate of tax available for construction,
12 improvement, and repair of the facilities levied by a school district on the
13 effective date of this amendment exceeds the uniform rate of tax, the excess
14 rate of tax shall continue to be levied by the school district until changed
15 as provided in subdivision (c)(1) of this section. If the rate of tax
16 available for construction, improvement, and repair of the facilities levied
17 by a school district on the effective date of this amendment is less than the
18 uniform rate of tax, the uniform rate of tax shall nevertheless be levied in
19 the school district.

20 (3) The uniform rate of tax shall be assessed and collected in
21 the same manner as other school property taxes, but the net revenues from the
22 uniform rate of tax shall be remitted to the Treasurer of State and
23 distributed by the state to the school districts as provided by law. No
24 portion of the revenues from the uniform rate of tax shall be retained by the
25 state. The revenues so distributed shall be used by the school districts
26 solely for construction, improvement, and repair of the facilities of
27 schools.

28 (4) The General Assembly may by law propose an increase or
29 decrease in the uniform rate of tax and submit the question to the electors
30 of the state at the next general election. If a majority of the electors of
31 the state voting on the issue vote for the proposed increase or decrease in
32 the uniform rate of tax, the uniform rate of tax shall be increased or
33 decreased as approved. If a majority of the electors of the state voting on
34 the issue vote against the proposed increase or decrease in the uniform rate
35 of tax, the uniform rate of tax shall continue to be levied at the rate for
36 the year in which the election is held.

1 (b)(1) In addition to the uniform rate of tax provided in subsection
2 (a) of this section, school districts are authorized to levy, by a vote of
3 the qualified electors respectively thereof, an annual ad valorem property
4 tax on the assessed value of taxable real, personal, and utility property for
5 the construction, improvement, and repair of the facilities of schools and
6 the retirement of indebtedness. The board of directors of each school
7 district shall prepare, approve, and make public not less than sixty (60)
8 days in advance of the annual school election a proposed budget of
9 expenditures deemed necessary to provide for the foregoing purposes, together
10 with a rate of tax levy sufficient to provide the funds therefor, including
11 the rate under any continuing levy for the retirement of indebtedness. The
12 board of directors shall submit the tax at the annual school election or at
13 such other time as may be provided by law. If a majority of the qualified
14 voters in the school district voting in the school election approve the rate
15 of tax proposed by the board of directors, then the tax at the rate approved
16 shall be collected as provided by law. In the event a majority of the
17 qualified electors voting in the school election disapprove the proposed rate
18 of tax, then the tax shall be collected at the rate approved in the last
19 preceding school election. However, if the rate last approved has been
20 modified pursuant to subsection (a) or subdivision (b)(2) of this section,
21 then the tax shall be collected at the modified rate until another rate is
22 approved.

23 (2) The tax levied by a school district pursuant to subdivision
24 (b)(1) of this section may be reduced pursuant to procedures provided by law
25 if the tax would cause the state or school district to be out of compliance
26 with any other provision of this Constitution, the United States
27 Constitution, state or federal law, or court order.

28 (3) No tax levied pursuant to subdivision (b)(1) of this section
29 shall be appropriated to any other school district than that for which it is
30 levied.

31 (c) The uniform rate of ad valorem property tax in this section shall
32 apply beginning with the assessment of property in 2009 for which taxes are
33 collected in 2010.

34 (d) As used in this section, "excess debt service millage" means the
35 difference between the total number of mills voted by the electors of a
36 school district to be pledged as security for the retirement of bonded

1 indebtedness and the millage required for the retirement of bonded
2 indebtedness.

3
4
5
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

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