

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

SJR 1

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5 By: Senator Glover
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8 **SENATE JOINT RESOLUTION**

9 PROPOSING AN AMENDMENT TO THE ARKANSAS
10 CONSTITUTION TO PROHIBIT THE GENERAL ASSEMBLY
11 FROM ENACTING A LAW TO LEVY A TAX OR FEE OR TO
12 INCREASE THE RATE OF CERTAIN TAXES OR FEES EXCEPT
13 UPON THE VOTE OF THREE-FIFTHS (3/5) OF THE TOTAL
14 MEMBERSHIP OF EACH HOUSE; TO PROHIBIT THE GENERAL
15 ASSEMBLY FROM ENACTING A LAW TO DECREASE THE RATE
16 OF ANY TAX OR PROVIDING A TAX EXCEPTION, CREDIT,
17 EXCLUSION, OR DEDUCTION EXCEPT UPON THE VOTE OF A
18 MAJORITY OF THE MEMBERS ELECTED TO EACH HOUSE; TO
19 PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW
20 REMOVING A TAX EXEMPTION, CREDIT, EXCLUSION, OR
21 DEDUCTION EXCEPT UPON THE AFFIRMATIVE VOTE OF
22 THREE-FIFTHS (3/5) OF THE TOTAL MEMBERSHIP OF
23 EACH HOUSE; AND FOR OTHER PURPOSES.
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25 **Subtitle**

26 THE TAXPAYERS PROTECTION AMENDMENT.
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29 BE IT RESOLVED BY THE SENATE OF THE EIGHTY-SIXTH GENERAL ASSEMBLY OF THE
30 STATE OF ARKANSAS AND BY THE HOUSE OF REPRESENTATIVES, A MAJORITY OF ALL
31 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:
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33 That the following is proposed as an amendment to the Constitution of
34 the State of Arkansas, and upon being submitted to the electors of the state
35 for approval or rejection at the next general election for Senators and
36 Representatives, if a majority of the electors voting thereon at the election



1 adopt the amendment, the amendment shall become a part of the Constitution of
2 the State of Arkansas, to wit:

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4 SECTION 1. (a) The General Assembly may enact a law to levy a tax or
5 fee or to increase the rate of any tax or fee only upon the affirmative vote
6 of three-fifths (3/5) of the members elected to each house of the General
7 Assembly unless the levy or increase requires a three-fourths (3/4) vote
8 under Article 5, § 38, of this Constitution.

9 (b) The General Assembly shall not enact a law to decrease the rate of
10 any tax or to provide a tax exemption, credit, exclusion, or deduction except
11 upon the affirmative vote of a majority of the members elected to each house
12 of the General Assembly.

13 (c) The General Assembly shall not enact a law to remove a tax
14 exemption, credit, exclusion, or deduction except upon the affirmative vote
15 of three-fifths (3/5) of the members elected to each house of the General
16 Assembly.

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18 SECTION 2. This amendment shall be known as the “Taxpayers Protection
19 Amendment”.

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21 SECTION 3. This amendment shall become effective January 1, 2009.
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