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| 1 | State of Arkansas | *As Engrossed: S1/16/07* |
| 2 | 86th General Assembly | |
| 3 | Regular Session, 2007 | SJR 1 |
| 4 | | |
| 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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23                              */s/ Glover*
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