

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

1 State of Arkansas  
2 88th General Assembly  
3 Regular Session, 2011  
4  
5 By: Senator Rapert

SJR 4

**SENATE JOINT RESOLUTION**

8 PROPOSING AN AMENDMENT TO THE ARKANSAS CONSTITUTION  
9 TO PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW  
10 TO LEVY A TAX OR FEE OR TO INCREASE THE RATE OF TAXES  
11 OR FEES EXCEPT UPON THE VOTE OF THREE-FOURTHS (3/4)  
12 OF THE TOTAL MEMBERSHIP OF EACH HOUSE; TO PROHIBIT  
13 THE GENERAL ASSEMBLY FROM ENACTING A LAW TO DECREASE  
14 THE RATE OF ANY TAX OR PROVIDING A TAX EXCEPTION,  
15 CREDIT, EXCLUSION, OR DEDUCTION EXCEPT UPON THE VOTE  
16 OF A MAJORITY OF THE MEMBERS ELECTED TO EACH HOUSE;  
17 TO PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW  
18 REMOVING A TAX EXEMPTION, CREDIT, EXCLUSION, OR  
19 DEDUCTION EXCEPT UPON THE AFFIRMATIVE VOTE OF A  
20 MAJORITY OF THE TOTAL MEMBERSHIP OF EACH HOUSE; AND  
21 FOR OTHER PURPOSES.

**Subtitle**

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



1 the State of Arkansas, to wit:

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3 SECTION 1. (a) The General Assembly may enact a law to levy a tax or  
4 to increase the rate of any tax only upon the affirmative vote of three-  
5 fourths (3/4) of the members elected to each house of the General Assembly.

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

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

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14 SECTION 2. This amendment shall be known as the "Taxpayers' Protection  
15 Amendment".

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17 SECTION 3. This amendment shall become effective January 1, 2013.  
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