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

1	State of Arkansas	As Engrossed: S2/28/11	
2	88th General Assembly		
3	Regular Session, 2011		SJR 4
4			
5	By: Senators Rapert, G. Bake	er, Bledsoe, J. Dismang, Files, Hendren, Holland, J. Huto	chinson, Irvin, J.
6	Key, M. Lamoureux, B. Samp	ole, Whitaker, E. Williams	
7	By: Representatives Sanders, Collins, D. Altes, Baird, Barnett, Bell, Benedict, Biviano, J. Burris, Dale,		
8	Deffenbaugh, English, Eubanks, Garner, Hammer, Harris, Hickerson, Hobbs, Hubbard, Jean, Johnston,		
9	Kerr, Lea, Linck, S. Malone, Mayberry, D. Meeks, S. Meeks, Rice, Stubblefield, T. Thompson, Westerman,		
10	Woods		
11			
12		SENATE JOINT RESOLUTION	
13	PROPOSING	AN AMENDMENT TO THE ARKANSAS CONSTITUTION	I
14	TO PROHIB	IT THE GENERAL ASSEMBLY FROM ENACTING A LA	W
15	TO LEVY A	TAX OR FEE OR TO INCREASE THE RATE OF TAX	ΈS
16	OR FEES EX	XCEPT UPON THE VOTE OF THREE-FOURTHS (3/4)	
17	OF THE TO	TAL MEMBERSHIP OF EACH HOUSE; TO PROHIBIT	
18	THE GENERA	AL ASSEMBLY FROM ENACTING A LAW TO DECREAS	E
19	THE RATE (OF ANY TAX OR PROVIDING A TAX EXCEPTION,	
20	CREDIT, EX	XCLUSION, OR DEDUCTION EXCEPT UPON THE VOT	'E
21	OF A MAJO	RITY OF THE MEMBERS ELECTED TO EACH HOUSE;	
22	TO PROHIB	IT THE GENERAL ASSEMBLY FROM ENACTING A LA	W
23	REMOVING A	A TAX EXEMPTION, CREDIT, EXCLUSION, OR	
24	DEDUCTION	EXCEPT UPON THE AFFIRMATIVE VOTE OF A	
25	MAJORITY (OF THE TOTAL MEMBERSHIP OF EACH HOUSE; AND)
26	FOR OTHER	PURPOSES.	
27			
28			
29		Subtitle	
30	THE	TAXPAYERS' PROTECTION AMENDMENT.	
31			
32			
33	BE IT RESOLVED BY THE SENATE OF THE EIGHTY-EIGHTH GENERAL ASSEMBLY OF THE		
34	STATE OF ARKANSAS AND BY THE HOUSE OF REPRESENTATIVES, A MAJORITY OF ALL		
35	MEMBERS ELECTED TO EAG	CH HOUSE AGREEING THERETO:	
36			



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1 THAT the following is proposed as an amendment to the Constitution of 2 the State of Arkansas, and upon being submitted to the electors of the state 3 for approval or rejection at the next general election for Representatives 4 and Senators, if a majority of the electors voting thereon at the election 5 adopt the amendment, the amendment shall become a part of the Constitution of 6 the State of Arkansas, to wit:

7 8 SECTION 1. (a) The General Assembly may enact a law to levy a tax or 9 to increase the rate of any tax only upon the affirmative vote of three-10 fourths (3/4) of the members elected to each house of the General Assembly. 11 (b) The General Assembly shall not enact a law to decrease the rate of 12 any tax or to provide a tax exemption, credit, exclusion, or deduction except upon the affirmative vote of a majority of the members elected to each house 13 14 of the General Assembly. 15 (c) The General Assembly shall not enact a law to remove a tax 16 exemption, credit, exclusion, or deduction except upon the affirmative vote 17 of a majority of the members elected to each house of the General Assembly. 18 19 SECTION 2. This amendment shall be known as the "Taxpayers' Protection 20 Amendment". 21 22 SECTION 3. This amendment shall become effective January 1, 2013. 23 24 /s/Rapert 25 26 27 28 29 30 31 32 33 34 35 36

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