

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

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019

As Engrossed: H3/5/19

HJR 1009

4
5 By: Representative S. Meeks
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7 **HOUSE JOINT RESOLUTION**

8 *AN AMENDMENT TO THE ARKANSAS CONSTITUTION CONCERNING*
9 *THE AUTHORITY OF THE GENERAL ASSEMBLY TO REDUCE OR*
10 *ELIMINATE THE TAXATION OF PERSONAL PROPERTY; ALLOWING*
11 *THE GENERAL ASSEMBLY TO REDUCE OR ELIMINATE THE*
12 *TAXATION OF PERSONAL PROPERTY BY LAW AND TO CREATE*
13 *EXEMPTIONS FOR THE TAXATION OF PERSONAL PROPERTY; AND*
14 *REQUIRING THE GENERAL ASSEMBLY TO PROVIDE BY LAW ON*
15 *OR BEFORE JANUARY 1, 2045, THAT NO TAX IS LEVIED ON*
16 *PERSONAL PROPERTY.*

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19 **Subtitle**

20 AN AMENDMENT TO THE ARKANSAS CONSTITUTION
21 CONCERNING THE AUTHORITY OF THE GENERAL
22 ASSEMBLY TO REDUCE OR ELIMINATE THE
23 TAXATION OF PERSONAL PROPERTY.
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26 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-SECOND GENERAL
27 ASSEMBLY OF THE STATE OF ARKANSAS, AND BY THE SENATE, A MAJORITY OF ALL
28 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:
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30 THAT the following is proposed as an amendment to the Constitution of
31 the State of Arkansas, and upon being submitted to the electors of the state
32 for approval or rejection at the next general election for Representatives
33 and Senators, if a majority of the electors voting thereon at the election
34 adopt the amendment, the amendment shall become a part of the Constitution of
35 the State of Arkansas, to wit:
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1 SECTION 1. *The Arkansas Constitution is amended to read as follows:*

2 *(a) Notwithstanding any provision of this Constitution, the General*
3 *Assembly may enact laws to:*

4 *(1) Reduce the rates on the taxation of personal property,*
5 *including without limitation laws providing that no tax shall be levied on*
6 *personal property; and*

7 *(2) Create exemptions for the taxation of personal property.*

8 *(b) On or before January 1, 2045, the General Assembly shall provide*
9 *by law that no tax is levied on personal property in the State of Arkansas.*

10 *(c) A law enacted by the General Assembly under this amendment:*

11 *(1) Requires a majority vote of each house of the General*
12 *Assembly for passage; and*

13 *(2) Supersedes any provision of the Arkansas Constitution in*
14 *conflict with the law.*

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16 SECTION 2. *EFFECTIVE DATE. This amendment is effective on and after*
17 *January 1, 2021.*

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19 SECTION 3. *BALLOT TITLE AND POPULAR NAME. When this proposed*
20 *amendment is submitted to the electors of this state on the general election*
21 *ballot:*

22 *(1) The title of this Joint Resolution shall be the ballot*
23 *title; and*

24 *(2) The popular name shall be "An Amendment to the Arkansas*
25 *Constitution Concerning the Authority of the General Assembly to Reduce or*
26 *Eliminate the Taxation of Personal Property".*

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28 /s/S. Meeks
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