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

1	State of Arkansas	As Engrossed:	H2/21/19		
2	92nd General Assembly				
3	Regular Session, 2019 HJR 101				
4					
5	By: Representatives Wardlaw, Shepherd, Berry, Brown, Christiansen, Coleman, Crawford, M. Davis,				
6	Holcomb, Hollowell, Kelly, Ladyman, Lynch, McNair, Richmond, Rye, Slape, B. Smith, Wooten				
7	By: Senators L. Eads, Bledsoe, Bond, E. Cheatham, L. Chesterfield, J. Cooper, J. English, J. Hendren,				
8	Hickey, K. Ingram, B. Johnson, M. Johnson, M. Pitsch, Rice, G. Stubblefield				
9					
10	HOUSE JOINT RESOLUTION				
11	AN AMENDMEN	T TO THE ARKANSAS	CONSTITUTION TO CONTINUE		
12	A LEVY OF A	ONE-HALF PERCENT	SALES AND USE TAX FOR		
13	STATE HIGHW	YAYS AND BRIDGES; C	OUNTY ROADS, BRIDGES,		
14	AND OTHER S	URFACE TRANSPORTAT	ION; AND CITY STREETS,		
15	BRIDGES, AN	D OTHER SURFACE TR	ANSPORTATION AFTER THE		
16	RETIREMENT	OF THE BONDS AUTHO	RIZED IN ARKANSAS		
17	CONSTITUTION, AMENDMENT 91, AS SPECIAL REVENUE TO BE				
18	DISTRIBUTED UNDER THE ARKANSAS HIGHWAY REVENUE				
19	DISTRIBUTIO	N LAW.			
20					
21					
22	Subtitle				
23	TO COL	NTINUE A LEVY OF A	ONE-HALF PERCENT		
24	SALES	AND USE TAX FOR TH	HE STATE'S HIGHWAY		
25	SYSTE	M, COUNTY ROADS, AI	ND CITY STREETS.		
26					
27					
28	BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-SECOND GENERAL				
29	ASSEMBLY OF THE STATE OF ARKANSAS, AND BY THE SENATE, A MAJORITY OF ALL				
30	MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:				
31					
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				

As Engrossed: H2/21/19 HJR1018

the State of Arkansas, to wit:

2

- 3 SECTION 1. The Arkansas Constitution is amended to read as follows:
- 4 § 1. Intent of amendment.
- 5 (a) Arkansas Constitution, Amendment 91, levies a one-half percent
- 6 sales and use tax to provide additional funding for the state's four-lane
- 7 <u>highway system</u>, county roads, and city streets.
- 8 (b) The one-half percent sales and use tax under Arkansas
- 9 Constitution, Amendment 91, shall be abolished when there are no bonds
- 10 outstanding to which tax collections are pledged as provided in this
- 11 amendment.
- 12 (c) Notwithstanding Arkansas Constitution, Amendment 91, § 8, it is
- 13 the intent of this amendment that the sales and use tax levied under Arkansas
- 14 Constitution, Amendment 91, continue after the retirement of the bonds
- 15 <u>authorized in Arkansas Constitution</u>, Amendment 91, to provide special revenue
- 16 for use of maintaining, repairing, and improving the state's system of
- 17 highways, county roads, and city streets.

18

- 19 <u>§ 2. Excise tax.</u>
- 20 (a)(1) Except for food and food ingredients, an additional excise tax
- 21 of one-half percent (0.5%) is levied on all taxable sales of tangible
- 22 personal property, specified digital products, a digital code, and services
- 23 subject to the tax levied by the Arkansas Gross Receipts Act of 1941,
- 24 Arkansas Code § 26-52-101 et seq.
- 25 (2) The tax shall be collected, reported, and paid in the same
- 26 manner and at the same time as is prescribed by law for the collection,
- 27 reporting, and payment of all other Arkansas gross receipts taxes.
- 28 (b)(1) Except for food and food ingredients, an additional excise tax
- 29 of one-half percent (0.5%) is levied on all tangible personal property,
- 30 specified digital products, a digital code, and services subject to the tax
- 31 <u>levied by the Arkansas Compensating Tax Act of 1949, Arkansas Code § 26-53-</u>
- 32 101 et seq.
- 33 (2) The tax shall be collected, reported, and paid in the same
- 34 manner and at the same time as is prescribed by law for the collection,
- 35 reporting, and payment of Arkansas compensating taxes.

36

As Engrossed: H2/21/19 HJR1018

1	§ 3. Disposition of revenue.			
2	(a) The revenue from the taxes levied under § 2 of this amendment			
3	shall be distributed to the State Highway and Transportation Department Fund			
4	the County Aid Fund, and the Municipal Aid Fund in the percentages provided			
5	in sections § 27-70-201 and § 27-70-206 of the Arkansas Highway Revenue			
6	Distribution Law.			
7	(b) No revenue derived from the taxes levied under § 2 of this			
8	amendment shall be used to secure bonds issued by the State Highway			
9	Commission.			
10				
11	§ 4. Effective date.			
12	(a) If the Chief Fiscal Officer of the State determines that a writter			
13	statement under Arkansas Constitution, Amendment 91, § 8(b), has been filed			
14	with the Chief Fiscal Officer of the State before June 1, 2023, the tax under			
15	§ 2 of this amendment shall be levied and collected on and after July 1,			
16	<u>2023.</u>			
17	(b) If a written statement under Arkansas Constitution, Amendment 91,			
18	§ 8(b), has not been filed with the Chief Fiscal Officer of the State before			
19	June 1, 2023, the tax under § 2 of this amendment shall not be levied and			
20	collected until the first day of the first calendar quarter beginning more			
21	than thirty (30) days after a written statement under Arkansas Constitution,			
22	Amendment 91, § 8(b), is filed with the Chief Fiscal Officer of the State.			
23				
24	SECTION 2. BALLOT TITLE AND POPULAR NAME. When this proposed			
25	amendment is submitted to the electors of this state on the general election			
26	ballot:			
27	(1) The title of this Joint Resolution shall be the ballot title; and			
28	(2) The popular name shall be "An Amendment to the Arkansas			
29	Constitution Continuing a One-Half Percent (0.5%) Sales and Use Tax for State			
30	Highways and Bridges; County Roads, Bridges and Other Surface Transportation			
31	and City Streets, Bridges, and Other Surface Transportation After the			
32	Retirement of the Bonds Authorized in Arkansas Constitution, Amendment 91".			
33				
34	/s/Wardlaw			
35				
36				