

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

1 State of Arkansas *As Engrossed: S2/19/19*  
2 92nd General Assembly  
3 Regular Session, 2019 SJR 14  
4  
5 By: Senators L. Eads, Bledsoe, Bond, E. Cheatham, L. Chesterfield, J. Cooper, J. English, J. Hendren,  
6 Hickey, K. Ingram, B. Johnson, M. Johnson, M. Pitsch, Rice, G. Stubblefield  
7 By: Representatives Wardlaw, Shepherd, Berry, Brown, Christiansen, Coleman, Crawford, M. Davis,  
8 Holcomb, Hollowell, Kelly, Ladyman, Lynch, McNair, Richmond, Rye, Slape, B. Smith, Wooten

**SENATE JOINT RESOLUTION**

11 AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO CONTINUE  
12 A LEVY OF A ONE-HALF PERCENT SALES AND USE TAX FOR  
13 STATE HIGHWAYS AND BRIDGES; COUNTY ROADS, BRIDGES,  
14 AND OTHER SURFACE TRANSPORTATION; AND CITY STREETS,  
15 BRIDGES, AND OTHER SURFACE TRANSPORTATION AFTER THE  
16 RETIREMENT OF THE BONDS AUTHORIZED IN ARKANSAS  
17 CONSTITUTION, AMENDMENT 91, AS SPECIAL REVENUE TO BE  
18 DISTRIBUTED UNDER THE ARKANSAS HIGHWAY REVENUE  
19 DISTRIBUTION LAW.

**Subtitle**

23 *TO CONTINUE A LEVY OF A ONE-HALF PERCENT*  
24 *SALES AND USE TAX FOR THE STATE'S HIGHWAY*  
25 *SYSTEM, COUNTY ROADS, AND CITY STREETS.*

28 BE IT RESOLVED BY THE SENATE OF THE NINETY-SECOND 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:

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



1 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 highway system, 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 authorized in Arkansas Constitution, 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 § 2. Excise tax.

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 levied by the Arkansas Compensating Tax Act of 1949, Arkansas Code § 26-53-  
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

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.

9  
10 § 4. Effective date.

11 (a) If the Chief Fiscal Officer of the State determines that a written  
12 statement under Arkansas Constitution, Amendment 91, § 8(b), has been filed  
13 with the Chief Fiscal Officer of the State before June 1, 2023, the tax under  
14 § 2 of this amendment shall be levied and collected on and after July 1,  
15 2023.

16 (b) If a written statement under Arkansas Constitution, Amendment 91,  
17 § 8(b), has not been filed with the Chief Fiscal Officer of the State before  
18 June 1, 2023, the tax under § 2 of this amendment shall not be levied and  
19 collected until the first day of the first calendar quarter beginning more  
20 than thirty (30) days after a written statement under Arkansas Constitution,  
21 Amendment 91, § 8(b), is filed with the Chief Fiscal Officer of the State.

22  
23 SECTION 2. BALLOT TITLE AND POPULAR NAME. When this proposed  
24 amendment is submitted to the electors of this state on the general election  
25 ballot:

26 (1) The title of this Joint Resolution shall be the ballot title; and

27 (2) The popular name shall be "An Amendment to the Arkansas  
28 Constitution Continuing a One-Half Percent (0.5%) Sales and Use Tax for State  
29 Highways and Bridges; County Roads, Bridges and Other Surface Transportation;  
30 and City Streets, Bridges, and Other Surface Transportation After the  
31 Retirement of the Bonds Authorized in Arkansas Constitution, Amendment 91".

32  
33  
34 */s/L. Eads*