

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

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025

HJR 1019

4
5 By: Representative S. Meeks
6
7

8 **HOUSE JOINT RESOLUTION**

9 AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO REMOVE
10 REFERENCES TO GREYHOUND RACING FROM ARKANSAS
11 CONSTITUTION, AMENDMENT 100, IN LIGHT OF AN ENTITY NO
12 LONGER HOLDING A FRANCHISE TO CONDUCT GREYHOUND
13 RACING IN THE STATE OF ARKANSAS; AND TO AMEND THE
14 DISTRIBUTION OF THE NET CASINO GAMING RECEIPTS TAX
15 AND REQUIRED CONTRIBUTIONS TO RACING PURSES AND THE
16 PROMOTION OF BREEDING ACTIVITIES IN LIGHT OF AN
17 ENTITY NOT HOLDING A FRANCHISE TO CONDUCT GREYHOUND
18 RACING IN THE STATE OF ARKANSAS.
19
20

21 **Subtitle**

22 AN AMENDMENT TO THE ARKANSAS
23 CONSTITUTION TO REMOVE REFERENCES TO
24 GREYHOUND RACING FROM ARKANSAS
25 CONSTITUTION, AMENDMENT 100.
26

27 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-FIFTH GENERAL
28 ASSEMBLY OF THE STATE OF ARKANSAS, AND BY THE SENATE, A MAJORITY OF ALL
29 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:
30

31 THAT the following is proposed as an amendment to the Constitution of
32 the State of Arkansas, and upon being submitted to the electors of the state
33 for approval or rejection at the next general election for Representatives
34 and Senators, if a majority of the electors voting thereon at the election
35 adopt the amendment, the amendment shall become a part of the Constitution of
36 the State of Arkansas, to wit:



1 SECTION 1. Arkansas Constitution, Amendment 100, § 3(b), concerning
 2 the authorization for casinos and casino gaming, is amended to read as
 3 follows:

4 (b) Casino licensees may accept wagers on sporting events if and when
 5 not prohibited by federal law. A Franchise holder may continue to
 6 accept wagers on horse ~~and greyhound~~ racing as now or hereafter provided
 7 under the Arkansas Horse Racing Law, Ark. Code Ann. § 23-110-101 et seq., ~~and~~
 8 ~~the Arkansas Greyhound Racing Law, Ark. Code Ann. § 23-111-101 et seq., as~~
 9 ~~the case may be.~~

10
 11 SECTION 2. Arkansas Constitution, Amendment 100, § 4(b), concerning
 12 the licensing of casinos and casino gaming, is amended to read as follows:

13 (b) Casino gaming under this Amendment shall not be regulated under or
 14 be subject to the provisions of the Local Option Horse Racing ~~and Greyhound~~
 15 ~~Racing~~ Electronic Games of Skill Act, Ark. Code Ann. § 23-113-101 et seq.

16
 17 SECTION 3. Arkansas Constitution, Amendment 100, § 5, is amended to
 18 read as follows:

19 § 5. Graduated taxation and distribution of proceeds.

20 (a) For each fiscal year, a casino licensee's net casino gaming
 21 receipts are subject to a net casino gaming receipts tax as follows:

22 (1) 13% on the first \$150,000,000 of net casino gaming receipts
 23 or any part thereof; and

24 (2) 20% on net casino gaming receipts exceeding \$150,000,001 or
 25 any part thereof.

26 (b) Each casino licensee shall be subject to the same income,
 27 property, sales, gross receipts, use, employment, and other taxation as any
 28 for-profit business located in the county and city or town in which the
 29 casino is located, except that no sales or gross receipts tax shall apply to
 30 casino gaming receipts or net casino gaming receipts.

31 (c) The net casino gaming receipts tax shall be distributed as
 32 follows:

33 (1) 55% to the ~~Arkansas~~ General Revenue Fund Account;

34 (2) 17.5% to the ~~to the~~ Arkansas Racing Commission for deposit
 35 into the Arkansas Racing Commission Purse and Awards Fund to be used only for
 36 purses for live horse racing ~~and greyhound racing~~ by the Franchise ~~holders~~,

1 ~~holder as the case may be, and then to be apportioned as set forth in section~~
2 ~~(e),;~~

- 3 (3) 8% to the county in which the casino is located,;
- 4 (4) 19.5% to the city or town in which the casino is located,
- 5 provided that the casino is not located within a city or town, then the 19.5%
- 6 dedicated to the city or town shall go to the county in which the casino is
- 7 located.

8 (d) On the last day of each month, the Treasurer of State shall

9 transfer the 17.5% of revenues derived by the taxes levied under this

10 Amendment referenced in ~~section~~ subdivision (c)(2) of this section to the

11 Arkansas Racing Commission to be distributed to the ~~Franchise holders as~~

12 ~~follows: for the period prior to January 1, 2024, 60% shall be distributed to~~

13 ~~the Franchise holder operating a franchise to conduct horse racing, and 40%~~

14 ~~shall be distributed to the Franchise holder operating a franchise to conduct~~

15 ~~greyhound racing; and for each calendar year thereafter, pro rata to the~~

16 ~~Franchise holders based upon the total respective amounts of each Franchise~~

17 ~~holder's pari-mutuel wagering handle during each respective immediately~~

18 ~~preceding calendar year from wagers placed on and off track on the Franchise~~

19 ~~holder's live races (horse or greyhound, as the case may be) conducted at the~~

20 ~~Franchise holder's licensed premises.~~

21 (e) On the last day of each month, the Treasurer of State shall

22 transfer the other percentage allocations made in ~~section~~ subsection (c) of

23 this section to the designated entities.

24

25 SECTION 4. Arkansas Constitution, Amendment 100, § 6, is amended to

26 read as follows:

27 § 6. Contribution to purses and promotion of Arkansas thoroughbred ~~and~~

28 ~~greyhound~~ breeding activities.

29 (a) For so long as a Franchise holder is operating a franchise to

30 conduct horse racing, an amount equal to 14% of the net casino gaming

31 receipts shall be set aside by the Franchise holder in a separate account and

32 used only for purses for live horse racing by the Franchise holder.

33 ~~(b) For so long as a Franchise holder is operating a franchise to~~

34 ~~conduct greyhound racing, an amount equal to 14% of the net casino gaming~~

35 ~~receipts shall be set aside by the Franchise holder in a separate account and~~

36 ~~used only for purses for live greyhound racing and for capital improvements~~

1 ~~to the Franchise holder's facility by the Franchise holder. The amount of~~
2 ~~net casino gaming receipts set aside in this paragraph shall be apportioned~~
3 ~~as follows:~~

4 ~~(1) 80% for purses for live greyhound racing by the Franchise~~
5 ~~holder; and~~

6 ~~(2) 20% for capital improvements to the Franchise holder's~~
7 ~~facility so long as any amount so apportioned for capital improvements shall~~
8 ~~be matched by the Franchise holder and used only for capital improvements to~~
9 ~~the Franchise holder's facility.~~

10 ~~(e)(b)~~ With respect to a Franchise holder ~~operating a franchise to~~
11 ~~conduct horse racing~~, an amount equal to 1% of the net casino gaming receipts
12 by the ~~horse racing~~ Franchise holder shall be paid by the Franchise holder to
13 the Arkansas Racing Commission for deposit into the Arkansas Racing
14 Commission Purse and Awards Fund to be used for purse supplements, breeders'
15 awards, owners' awards, and stallion awards as provided in Ark. Code Ann. §
16 23-110-409 in order to promote and encourage thoroughbred horse breeding
17 activities in Arkansas.

18 ~~(d)~~ With respect to a Franchise holder ~~operating a franchise to~~
19 ~~conduct greyhound racing~~, an amount equal to 1% of the net casino gaming
20 receipts by the ~~greyhound racing~~ Franchise holder shall be paid by the
21 Franchise holder to the Arkansas Racing Commission to be used for breeders'
22 awards as provided in the Arkansas Racing Commission's rules and regulations
23 governing greyhound racing in Arkansas in order to promote and encourage
24 greyhound breeding activities in Arkansas.

25 ~~(e)(1)(c)(1)~~ The dedication of net casino gaming receipts to purses
26 and breeding activities as set forth in this section shall not be subject to
27 any contract or agreement between the Franchise holder and any organization
28 representing horsemen or ~~greyhound~~ horse owners or trainers, to the end that
29 any such contractual obligations for the use of moneys for purses shall not
30 apply to the funds dedicated to purses and breeding activities as set forth
31 in this section.

32 (2) The moneys dedicated to purses and breeding activities as
33 set forth in this section are intended to be in addition to any such
34 contractual purse obligations affecting moneys other than the amounts
35 dedicated to purses and breeding activities as set forth in this section, as
36 well as in addition to amounts required to be used for purses and breeding

1 activities under applicable provisions of the Arkansas Horse Racing Law, Ark.
2 Code Ann. § 23-110-101 et seq., ~~and the Arkansas Greyhound Racing Law, Ark.~~
3 ~~Code Ann. § 23-111-101 et seq., as the case may be.~~

4 ~~(f)~~(d) The Arkansas Racing Commission shall have jurisdiction to check
5 and verify compliance by the Franchise ~~holders~~ holder with the provisions of
6 this section and shall make periodic determinations as to compliance under
7 rules ~~and regulations~~ adopted by the Arkansas Racing Commission.

8
9 SECTION 5. EFFECTIVE DATE. This amendment to the Arkansas
10 Constitution is effective on and after January 1, 2027.

11
12 SECTION 6. BALLOT TITLE AND POPULAR NAME. When this proposed
13 amendment is submitted to the electors of this state on the general election
14 ballot:

15 (1) The title of this joint resolution shall be the ballot
16 title; and

17 (2) The popular name shall be "A Constitutional Amendment to
18 Remove References to Greyhound Racing from Arkansas Constitution, Amendment
19 100, in Light of an Entity No Longer Holding a Franchise to Conduct Greyhound
20 Racing in the State of Arkansas and to Amend the Distribution of the Net
21 Casino Gaming Receipts Tax and Required Contributions to Racing Purses and
22 the Promotion of Breeding Activities in Light of an Entity Not Holding a
23 Franchise to Conduct Greyhound Racing in the State of Arkansas."