

1 State of Arkansas  
2 84th General Assembly  
3 Second Extraordinary Session, 2003  
4

As Engrossed: H2/2/04  
**A Bill**

Call Item 6

HOUSE BILL 1162

5 By: Representatives Stovall, Mahony, Jackson  
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**For An Act To Be Entitled**

9 AN ACT TO INCREASE THE UNIFORM RATE OF AD VALOREM  
10 PROPERTY TAX BY THREE (3) MILLS SUBJECT TO THE  
11 APPROVAL OF THE VOTERS IN THIS STATE TO BE USED  
12 SOLELY FOR MAINTENANCE AND OPERATION OF PUBLIC  
13 SCHOOLS; AND FOR OTHER PURPOSES.  
14

**Subtitle**

15 TO INCREASE THE UNIFORM RATE OF AD  
16 VALOREM PROPERTY TAX BY THREE (3) MILLS  
17 SUBJECT TO THE APPROVAL OF THE VOTERS IN  
18 THIS STATE TO BE USED SOLELY FOR  
19 MAINTENANCE AND OPERATION OF PUBLIC  
20 SCHOOLS.  
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. Legislative findings.

27 The General Assembly of the State of Arkansas has determined that there  
28 is an immediate need for more money in order to maintain and operate the  
29 public schools in this state. These improvements are necessary to provide  
30 for an adequate education for Arkansas students. The General Assembly has  
31 determined that the current ad valorem property tax of twenty-five (25) mills  
32 established by Amendment 74 of the Arkansas Constitution for maintenance and  
33 operation is inadequate for the maintenance and operation of public schools.  
34 The General Assembly finds that the best way to provide a quality education  
35 is by increasing the uniform rate of ad valorem property tax under Amendment  
36 74 of the Arkansas Constitution to twenty-eight (28) mills.



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SECTION 2. Authorization.

Arkansas Constitution, Amendment 74(b)(4) authorizes the General Assembly to propose an increase in the uniform rate of tax and submit the question to the electors of the state at the next general election.

SECTION 3. Millage levied.

Subject to the approval of the voters at the next general election, there is established a uniform rate of ad valorem property tax of twenty-eight (28) mills to be levied on the assessed value of all taxable real, personal, and utility property in the state to be used solely for maintenance and operation of schools.

SECTION 4. Election.

(a) The uniform rate of ad valorem property tax established by Arkansas Constitution, Amendment 74(b)(1) may only be increased by a majority of the electors of the state voting on the issue at the next general election and voting "For" the proposed increase in the uniform rate of tax.

(b) The ballot title and proposed increase shall be in the following form:

"TO INCREASE THE ESTABLISHED UNIFORM RATE OF AD VALOREM PROPERTY TAX UNDER AMENDMENT 74(b)(1) OF THE ARKANSAS CONSTITUTION BY THREE (3) MILLS FROM TWENTY-FIVE (25) MILLS TO A TOTAL OF TWENTY-EIGHT (28) MILLS."

[]..... "FOR increasing the established uniform rate of ad valorem property tax by amending Arkansas Code Title 26, Chapter 80, Subchapter 2 to add a new section to read as follows:

26-80-208. Uniform rate of ad valorem property tax.

(a)(1) There is established a uniform rate of ad valorem property tax of twenty-eight (28) mills to be levied on the assessed value of all taxable real, personal, and utility property in the state to be used solely for maintenance and operation of the schools.

(2) The established uniform rate of ad valorem property tax of twenty-eight (28) mills is equal to the twenty-five (25) mills levied under Arkansas Constitution, Amendment 74 and an additional three (3) mills levied under this section.

