

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

1 State of Arkansas
2 85th General Assembly
3 Regular Session, 2005

HJR 1026

4
5 By: Representatives L. Smith, Sumpter, Elliott, Blair, Bradford, Thompson, J. Johnson
6 By: Senators Wooldridge, Madison

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9 **HOUSE JOINT RESOLUTION**

10 PROPOSING AN AMENDMENT TO THE ARKANSAS
11 CONSTITUTION TO PROHIBIT THE GENERAL ASSEMBLY
12 FROM ENACTING A LAW TO INCREASE ANY EXISTING
13 TAXES OR APPROVING ANY NEW TAX EXCEPT UPON THE
14 VOTE OF THREE-FIFTHS (3/5) VOTE OF THE TOTAL
15 MEMBERSHIP OF EACH HOUSE; TO PROHIBIT THE GENERAL
16 ASSEMBLY FROM ENACTING A LAW TO DECREASE THE RATE
17 OF ANY TAX OR PROVIDING A TAX EXCEPTION, CREDIT,
18 EXCLUSION, OR DEDUCTION EXCEPT UPON THE VOTE OF A
19 MAJORITY OF THE MEMBERS ELECTED TO EACH HOUSE.

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21 **Subtitle**

22 AN AMENDMENT TO THE ARKANSAS
23 CONSTITUTION TO PROHIBIT THE GENERAL
24 ASSEMBLY FROM INCREASING ANY EXISTING
25 TAXES OR APPROVING ANY NEW TAX EXCEPT
26 UPON THE VOTE OF THREE-FIFTHS (3/5) VOTE
27 OF THE TOTAL MEMBERSHIP OF EACH HOUSE.

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

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34 That the following is proposed as an amendment to the Constitution of
35 the State of Arkansas, and upon being submitted to the electors of the state
36 for approval or rejection at the next general election for Representatives



1 and Senators, if a majority of the electors voting thereon at the election,
2 adopt the amendment, the amendment shall become a part of the Constitution of
3 the State of Arkansas, to wit:

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5 SECTION 1. Section 38 of Article 5 of the Arkansas Constitution is
6 amended to read as follows:

7 38. Taxes - Increase - Approval by electors.

8 § 2. (a) None of the rates for any state tax, including property,
9 excise, privilege, income, or personal taxes, ~~now~~ levied as of January 1,
10 2007, shall be increased by the General Assembly except after the approval of
11 the qualified electors voting thereon at an election, or in case of
12 emergency, by the votes of ~~three-fourths~~ three-fifths (3/5) of the members
13 elected to each House of the General Assembly. ~~[As added to Art. 5 by Const.~~
14 ~~Amend. 19.]~~

15 (b)(1) No new tax shall be levied after January 1, 2007, except upon
16 approval by three-fifths (3/5) of the members elected to each House of the
17 General Assembly.

18 (2) The rate of a new tax levied after January 1, 2007, shall
19 not be increased except upon approval by three-fifths (3/5) of the members
20 elected to each House of the General Assembly.

21 (c) The General Assembly shall not enact a law to decrease the rate of
22 any tax or fee or to provide a tax exemption, credit, exclusion, or deduction
23 except upon the affirmative vote of a majority of the members elected to each
24 house of the General Assembly.

25 (d) This section shall not apply to:

26 (1) Fees imposed by law; or

27 (2) Any charge imposed by law as of January 1, 2007, and
28 denominated by the General Assembly as a fee for a license, registration,
29 permit, inspection, or other service.

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