

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

1 State of Arkansas  
2 86th General Assembly  
3 Regular Session, 2007  
4  
5 By: Senator Broadway

SJR 8

**SENATE JOINT RESOLUTION**

9 AMENDING PROVISIONS OF THE ARKANSAS CONSTITUTION  
10 RELATING TO PUBLIC SCHOOL DISTRICT FINANCING;  
11 AMENDING THE ARKANSAS CONSTITUTION TO PERMIT A  
12 PUBLIC SCHOOL DISTRICT TO COMBINE REVENUES  
13 DERIVED FROM AN ANNUAL PROPERTY TAX ON THE  
14 ASSESSED VALUE OF TAXABLE REAL, PERSONAL, AND  
15 UTILITY PROPERTY WITH TAX REVENUES OF NO MORE  
16 THAN THREE (3) OTHER SCHOOL DISTRICTS TO SUPPORT  
17 A TECHNICAL SCHOOL.

**Subtitle**

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20 AMENDING THE ARKANSAS CONSTITUTION TO  
21 PERMIT PUBLIC SCHOOL DISTRICTS TO  
22 COMBINE FINANCIAL RESOURCES TO SUPPORT A  
23 TECHNICAL SCHOOL.

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

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



1 SECTION 1. Section 3 of Article 14 of the Arkansas Constitution is  
2 amended to read as follows:

3 3. School tax - Budget - Approval of tax rate (Const., Art. 14, § 3, as  
4 amended by Const. Amend. 11, Const. Amend. 40, amended, and Const. Amend.  
5 74).

6 (a) The General Assembly shall provide for the support of common  
7 schools by general law. In order to provide quality education, it is the goal  
8 of this state to provide a fair system for the distribution of funds. It is  
9 recognized that, in providing such a system, some funding variations may be  
10 necessary. The primary reason for allowing such variations is to allow school  
11 districts, to the extent permissible, to raise additional funds to enhance  
12 the educational system within the school district. It is further recognized  
13 that funding variations or restrictions thereon may be necessary in order to  
14 comply with, or due to, other provisions of this Constitution, the United  
15 States Constitution, state or federal laws, or court orders.

16 (b)(1) There is established a uniform rate of ad valorem property tax  
17 of twenty-five (25) mills to be levied on the assessed value of all taxable  
18 real, personal, and utility property in the state to be used solely for  
19 maintenance and operation of the schools.

20 (2) Except as provided in this subsection the uniform rate of  
21 tax shall not be an additional levy for maintenance and operation of the  
22 schools but shall replace a portion of the existing rate of tax levied by  
23 each school district available for maintenance and operation of schools in  
24 the school district. The rate of tax available for maintenance and operation  
25 levied by each school district on the effective date of this amendment shall  
26 be reduced to reflect the levy of the uniform rate of tax. If the rate of tax  
27 available for maintenance and operation levied by a school district on the  
28 effective date of this amendment exceeds the uniform rate of tax, the excess  
29 rate of tax shall continue to be levied by the school district until changed  
30 as provided in subsection (c)(1). If the rate of tax available for  
31 maintenance and operation levied by a school district on the effective date  
32 of this amendment is less than the uniform rate of tax, the uniform rate of  
33 tax shall nevertheless be levied in the district.

34 (3) The uniform rate of tax shall be assessed and collected in  
35 the same manner as other school property taxes, but the net revenues from the  
36 uniform rate of tax shall be remitted to the State Treasurer and distributed

1 by the state to the school districts as provided by law. No portion of the  
 2 revenues from the uniform rate of tax shall be retained by the state. The  
 3 revenues so distributed shall be used by the school districts solely for  
 4 maintenance and operation of schools.

5 (4) The General Assembly may by law propose an increase or  
 6 decrease in the uniform rate of tax and submit the question to the electors  
 7 of the state at the next general election. If a majority of the electors of  
 8 the state voting on the issue vote For the proposed increase or decrease in  
 9 the uniform rate of tax, the uniform rate of tax shall be increased or  
 10 decreased as approved. If a majority of the electors of the state voting on  
 11 the issue vote Against the proposed increase or decrease in the uniform rate  
 12 of tax, the uniform rate of tax shall continue to be levied at the rate for  
 13 the year in which the election is held.

14 (c)(1) In addition to the uniform rate of tax provided in subsection  
 15 (b), school districts are authorized to levy, by a vote of the qualified  
 16 electors respectively thereof, an annual ad valorem property tax on the  
 17 assessed value of taxable real, personal, and utility property for the  
 18 maintenance and operation of schools and the retirement of indebtedness. The  
 19 Board of Directors of each school district shall prepare, approve and make  
 20 public not less than sixty (60) days in advance of the annual school election  
 21 a proposed budget of expenditures deemed necessary to provide for the  
 22 foregoing purposes, together with a rate of tax levy sufficient to provide  
 23 the funds therefor, including the rate under any continuing levy for the  
 24 retirement of indebtedness. The Board of Directors shall submit the tax at  
 25 the annual school election or at such other time as may be provided by law.  
 26 If a majority of the qualified voters in the school district voting in the  
 27 school election approve the rate of tax proposed by the Board of Directors,  
 28 then the tax at the rate approved shall be collected as provided by law. In  
 29 the event a majority of the qualified electors voting in the school election  
 30 disapprove the proposed rate of tax, then the tax shall be collected at the  
 31 rate approved in the last preceding school election. However, if the rate  
 32 last approved has been modified pursuant to subsection (b) or (c)(2) of this  
 33 section, then the tax shall be collected at the modified rate until another  
 34 rate is approved.

35 (2) The tax levied by a school district pursuant to subsection  
 36 (c)(1) of this section may be reduced pursuant to procedures provided by law

1 if the tax would cause the state or district to be out of compliance with any  
2 other provision of this Constitution, the United States Constitution, state  
3 or federal law, or court order.

4 (3) ~~No~~ Except as provided in subsection (e) of this section, no  
5 tax levied ~~pursuant to~~ under subsection (c)(1) of this section shall be  
6 appropriated to any other district than that for which it is levied.

7 (d) For the purposes of this section, "maintenance and operation"  
8 means such expenses for the general maintenance and operation of schools as  
9 may be defined by law. [As amended by Const. Amends 11, 40 and 74.]

10 (e) A school district may expend revenues from a tax levied under  
11 subdivision (c)(1) of this section in combination with the revenues of a tax  
12 levied pursuant to subdivision (c)(1) of this section of no more than three  
13 (3) other school districts for the purpose of supporting a technical school.

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15 SECTION 2. This amendment shall become effective on January 1, 2009.  
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