

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4

As Engrossed: S2/4/25

## A Bill

SENATE BILL 135

5 By: Senator J. Boyd  
6 By: Representative Gramlich  
7

### For An Act To Be Entitled

9 AN ACT TO AMEND ELECTION REQUIREMENTS IN THE CASE OF  
10 AN UNCHANGED RATE OF AN ANNUAL AD VALOREM PROPERTY  
11 TAX LEVIED BY A PUBLIC SCHOOL DISTRICT BOARD OF  
12 DIRECTORS; AND FOR OTHER PURPOSES.  
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### Subtitle

16 TO AMEND ELECTION REQUIREMENTS IN THE  
17 CASE OF AN UNCHANGED RATE OF AN ANNUAL  
18 AD VALOREM PROPERTY TAX LEVIED BY A  
19 PUBLIC SCHOOL DISTRICT BOARD OF  
20 DIRECTORS.  
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

24 SECTION 1. Arkansas Code Title 6, Chapter 14, Subchapter 1, is amended  
25 to add an additional section to read as follows:

26 6-14-125. Unchanged rate of annual ad valorem property tax – Election  
27 requirements.

28 (a) If the rate of an annual ad valorem property tax on the assessed  
29 value of taxable real, personal, and utility property levied by a public  
30 school district board of directors under Arkansas Constitution, Article 14, §  
31 3(c), is unchanged from the previous rate of the annual ad valorem property  
32 tax, then, upon request of the public school district board of directors, the  
33 county board of election commissioners of the county in which the public  
34 school district is situated may:

35 (1) Reduce the number of polling places;

36 (2) Not open any polling places on election day so that the



1 election may be conducted only by absentee ballot and early voting; or

2 (3)(A) Hold the election:

3 (i) As part of the election declared to be by  
4 candidate only; or

5 (ii)(a) Through the selection of a qualified elector  
6 designated by the public school district board of directors to cast a ballot  
7 for the previous, unchanged rate of annual ad valorem property tax at a  
8 designated time and location on election day or during the period of time  
9 that would otherwise be designated for early voting.

10 (b) A public school district board of  
11 directors shall:

12 (1) Appoint by resolution a designee or  
13 member of the county board of election commissioners to cast a ballot for the  
14 public school district's unchanged rate of taxation; and

15 (2) Forward a file-marked copy of the  
16 resolution under subdivision (a)(3)(A)(ii)(b)(1) of this section to the  
17 county clerk and the county election commission of the county in which the  
18 public school district is situated simultaneously when it submits the rate of  
19 tax as required by § 6-14-111(i).

20 (c)(1) Upon receipt of a resolution under  
21 subdivision (a)(3)(A)(ii)(b) of this section, a county board of election  
22 commissioners shall notify the public school district board of directors of  
23 the place, date, and time where the designee or member of the county board of  
24 election commissioners appointed by the public school district board of  
25 directors under subdivision (a)(3)(A)(ii)(b)(1) of this section shall cast  
26 the ballot for the public school district's unchanged rate of taxation.

27 (2) If the designee or member of the  
28 county board of election commissioners appointed by a public school district  
29 board of directors under subdivision (a)(3)(A)(ii)(b)(1) of this section is  
30 not present at the place, on the date, or at the time designated by a county  
31 board of election commissioners under subdivision (a)(3)(A)(ii)(c)(1) of this  
32 section, then a member of the county board of election commissioners shall  
33 cast the ballot for the public school district's unchanged rate of taxation  
34 and notify the superintendent and board of directors of the public school  
35 district for which the ballot was cast.

36 (b) For elections held under subdivision (a)(3) of this section:

