

1 State of Arkansas As Engrossed: S2/4/25 S2/11/25

2 95th General Assembly **A Bill**

3 Regular Session, 2025

SENATE BILL 135

4

5 By: Senator J. Boyd

6 By: Representatives Gramlich, Crawford

7

8

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.

13

14

15

Subtitle

16

17

18

19

20

21

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

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
to add an additional section to read as follows:

25

26

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

27

28

29

30

31

32

33

34

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

1 (1) In odd-numbered years, the county board of election
2 commissioners of the county in which the public school district is situated
3 shall not open any polling places on election date; and

4 (2) In conjunction with the preferential primary or general
5 election, the county board of election commissioners of the county in which a
6 public school district is situated shall not place the question for the
7 previous, unchanged rate of annual ad valorem property tax on a ballot for a
8 voter other than the individual designated by the public school district
9 board of directors under (a)(3)(A)(ii)(b)(1) of this section.

10
11 /s/J. Boyd
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36