

1 State of Arkansas As Engrossed: S2/4/25 S2/11/25 S2/19/25

2 95th General Assembly

A Bill

3 Regular Session, 2025

SENATE BILL 135

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5 By: Senator J. Boyd

6 By: Representatives Gramlich, Crawford

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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

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

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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 in an odd-numbered year the rate of an annual ad valorem
29 property tax on the assessed value of taxable real, personal, and utility
30 property levied by a public school district board of directors under Arkansas
31 Constitution, Article 14, § 3(c), is unchanged from the previous rate of the
32 annual ad valorem property tax, then, upon request of the public school
33 district board of directors, the county board of election commissioners of
34 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 qualified
13 elector of the school district or appoint the county board of election
14 commissioners to designate a qualified elector of the school district to cast
15 a ballot for the public school district's unchanged rate of annual ad valorem
16 property tax; and

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

22 (c)(1) Upon receipt of a resolution under
23 subdivision (a)(3)(A)(ii)(b) of this section, a county board of election
24 commissioners shall notify the public school district board of directors of
25 the place, date, and time in which the designated qualified elector under
26 subdivision (a)(3)(A)(ii)(b)(1) of this section shall cast the ballot for the
27 public school district's unchanged rate of annual ad valorem property tax.

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

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

2 (1) In odd-numbered years, the county board of election
3 commissioners of the county in which the public school district is situated
4 shall not open any polling places on election date if the unchanged rate of
5 taxation is the only issue to be voted on; and

6 (2) In conjunction with the preferential primary or general
7 election, the county board of election commissioners shall place the
8 unchanged rate of the annual ad valorem property tax on the ballot of all
9 qualified electors of the school district.

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11 /s/J. Boyd
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