

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

A Bill

SENATE BILL 135

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

For An Act To Be Entitled

8
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
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Subtitle

15
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 notify the county clerk and the county election commission of
12 the county in which the public school district is situated of the individual
13 designated simultaneously when it submits the rate of tax as required by § 6-
14 14-111(i).

15 (b)(1) For elections held in odd-numbered years, the county board of
16 election commissioners of the county in which the public school district is
17 situated shall not open any polling places on election date.

18 (2) For elections held in conjunction with the preferential
19 primary or general election, the county board of election commissioners of
20 the county in which a public school district is situated shall not place the
21 question for the previous, unchanged rate of annual ad valorem property tax
22 on a ballot for a voter other than the individual designated by the public
23 school district board of directors under subdivision (a)(3)(A)(ii) of this
24 section.