

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

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4  
5 By: Senator M. Johnson  
6  
7

SJR 19

**SENATE JOINT RESOLUTION**

AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO EXEMPT  
FOOD AND FOOD INGREDIENTS FROM THE EXCISE TAX LEVIED  
UNDER ARKANSAS CONSTITUTION, AMENDMENT 75.

**Subtitle**

AN AMENDMENT TO THE ARKANSAS  
CONSTITUTION TO EXEMPT FOOD AND FOOD  
INGREDIENTS FROM THE EXCISE TAX LEVIED  
UNDER ARKANSAS CONSTITUTION, AMENDMENT  
75.

BE IT RESOLVED BY THE SENATE OF THE NINETY-FIFTH GENERAL ASSEMBLY OF THE  
STATE OF ARKANSAS, AND BY THE HOUSE OF REPRESENTATIVES, A MAJORITY OF ALL  
MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:

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

SECTION 1. The purpose of this joint resolution is to amend the  
Arkansas Constitution to exempt food and food ingredients from the excise tax  
levied under Arkansas Constitution, Amendment 75.

