

.As Engrossed: 2/20/91, 2/25/91, 3/4/91

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Senator Hoofman**

S.J.R. 8

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7 **SENATE JOINT RESOLUTION**

8 PROPOSING AN AMENDMENT TO THE CONSTITUTION TO EXEMPT
9 HOUSEHOLD FURNITURE, CLOTHING AND RELATED ITEMS OF
10 PERSONAL PROPERTY FROM AD VALOREM TAXES; TO SIMPLIFY THE
11 MEANS OF COLLECTING ANNUAL PERSONAL PROPERTY TAXES ON
12 MOTOR VEHICLES.

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15 BE IT RESOLVED BY THE SENATE OF THE SEVENTY-EIGHTH GENERAL ASSEMBLY OF THE
16 STATE OF ARKANSAS AND BY THE HOUSE OF REPRESENTATIVES, A MAJORITY OF ALL
17 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:

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

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26 "SECTION 1. Items of household furniture and furnishings, clothing,
27 appliances, and other personal property used within the home, if not held for
28 sale, rental, or other commercial or professional use, shall be exempt from
29 all ad valorem taxes levied by any city, county, school district, or other
30 taxing unit in this state.

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32 SECTION 2. In addition to the method established by law for assessing
33 and collecting real and personal property taxes, the General Assembly may
34 establish special procedures, in lieu thereof, for the assessment and
35 collection of annual personal property taxes on motor vehicles, owned by

1 individuals, at the time of issuance or renewal of the registration and the
2 license thereof. Personal property taxes collected on motor vehicles under
3 such procedures shall be based on the assessed value of the vehicles
4 determined at the time the tax is paid, computed at the rate of personal
5 property taxes levied during the preceding November, in the manner provided by
6 law, in the taxing units in which the owner of the motor vehicle resides, or
7 in which the motor vehicle is regularly located and assessed, and the taxpayer
8 shall not be required to pay ad valorem taxes upon such motor vehicle based on
9 the assessment for the previous year. In no event may more than one year's
10 personal property taxes be collected on the same vehicle in the same year.
11 Personal property taxes collected on motor vehicles under such procedures
12 shall be remitted to the counties in which due, for distribution, as revenues
13 of the year in which collected, to the respective taxing units in the manner
14 provided by law.

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16 *SECTION 3. The provisions of this amendment shall be in lieu of those*
17 *provisions of Article 16, Section 5 of the Constitution of the State of*
18 *Arkansas relating to the assessment and taxation of tangible personal*
19 *property.*

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21 *SECTION 4. This amendment shall be in effect from and after January 1,*
22 *1993."*

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/s/Hoofman

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