

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

State of Arkansas  
89th General Assembly  
Regular Session, 2013

SJR 4

By: Senator Rapert

**SENATE JOINT RESOLUTION**

PROPOSING AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW TO LEVY A TAX OR TO INCREASE THE RATE OF TAXES EXCEPT UPON THE VOTE OF THREE-FOURTHS (3/4) OF THE TOTAL MEMBERSHIP OF EACH HOUSE OF THE GENERAL ASSEMBLY; TO PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW TO DECREASE THE RATE OF ANY TAX OR PROVIDING A TAX EXCEPTION, CREDIT, EXCLUSION, OR DEDUCTION EXCEPT UPON THE VOTE OF A MAJORITY OF THE MEMBERS ELECTED TO EACH HOUSE OF THE GENERAL ASSEMBLY; AND TO PROHIBIT THE GENERAL ASSEMBLY FROM ENACTING A LAW REMOVING A TAX EXEMPTION, CREDIT, EXCLUSION, OR DEDUCTION EXCEPT UPON THE AFFIRMATIVE VOTE OF A MAJORITY OF THE TOTAL MEMBERSHIP OF EACH HOUSE OF THE GENERAL ASSEMBLY.

**Subtitle**

THE TAXPAYERS' PROTECTION AMENDMENT.

BE IT RESOLVED BY THE SENATE OF THE EIGHTY-NINTH 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. (a) The General Assembly may enact a law to levy a tax or to increase the rate of any tax only upon the affirmative vote of three-fourths (3/4) of the members elected to each house of the General Assembly.

(b) The General Assembly shall not enact a law to decrease the rate of any tax or to provide a tax exemption, credit, exclusion, or deduction except upon the affirmative vote of a majority of the members elected to each house of the General Assembly.

(c) The General Assembly shall not enact a law to remove a tax exemption, credit, exclusion, or deduction except upon the affirmative vote of a majority of the members elected to each house of the General Assembly.

SECTION 2. This amendment shall be known as the "Taxpayers' Protection Amendment".

SECTION 3. This amendment shall become effective January 1, 2015.