

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

State of Arkansas
91st General Assembly
Regular Session, 2017

HJR 1014

By: Representative A. Mayberry

HOUSE JOINT RESOLUTION

AN AMENDMENT TO THE ARKANSAS CONSTITUTION CONCERNING
THE INCREASE OF THE RATES FOR SALES AND USE TAXES;
AND TO PROVIDE THAT THE RATES FOR SALES AND USE TAXES
SHALL BE INCREASED ONLY UPON VOTER APPROVAL OR, IN
CASES OF EMERGENCY, A VOTE OF TWO-THIRDS (2/3) OF THE
MEMBERS OF EACH HOUSE OF THE GENERAL ASSEMBLY.

Subtitle

AN AMENDMENT TO THE ARKANSAS CONSTITUTION
CONCERNING THE INCREASE OF THE RATES FOR
SALES AND USE TAXES.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-FIRST GENERAL
ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, 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. Arkansas Constitution, Article 5, § 38, is amended to read
as follows:

§ 2. (a) None of the rates for property, excise, privilege or



personal taxes, now levied shall be increased by the General Assembly except after the approval of the qualified electors voting thereon at an election, or in case of emergency, by the votes of three-fourths (3/4) of the members elected to each House of the General Assembly.

(b) None of the rates for sales and use taxes now levied shall be increased by the General Assembly except after the approval of the qualified electors voting thereon at an election, or in case of emergency, by the votes of two-thirds (2/3) of the members elected to each House of the General Assembly.

SECTION 2. BALLOT TITLE AND POPULAR NAME. When this proposed amendment is submitted to the electors of this state on the general election ballot:

(1) The title of this joint resolution shall be the ballot title; and

(2) The popular name shall be "A Proposed Amendment to the Arkansas Constitution to Provide that the Rates for Sales and Use Taxes Shall Be Increased Only Upon Voter Approval or a Two-thirds (2/3) Vote of Each House of the General Assembly".