

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

State of Arkansas
94th General Assembly
Regular Session, 2023

HJR 1012

By: Representative R. Scott Richardson

HOUSE JOINT RESOLUTION

AN AMENDMENT TO THE ARKANSAS CONSTITUTION PROVIDING
THAT THE GENERAL ASSEMBLY MAY ENACT LAWS EXEMPTING
PROPERTY FROM TAXATION.

Subtitle

AN AMENDMENT TO THE ARKANSAS CONSTITUTION
PROVIDING THAT THE GENERAL ASSEMBLY MAY
ENACT LAWS EXEMPTING PROPERTY FROM
TAXATION.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-FOURTH 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 16, § 6, is amended to read as follows:

6. ~~Other tax exemptions forbidden~~ Tax exemptions.

~~All laws exempting property from taxation, other than as provided in this Constitution shall be void~~ In addition to property exempt from taxation under this Constitution, the General Assembly may enact laws exempting



property from taxation.

SECTION 2. EFFECTIVE DATE. This amendment is effective on and after January 1, 2025.

SECTION 3. 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 Constitutional Amendment Providing that the General Assembly May Enact Laws Exempting Property from Taxation."