

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas *As Engrossed: S2/4/25 S2/11/25 S2/19/25*
95th General Assembly **A Bill**
Regular Session, 2025

SENATE BILL 135

By: Senator J. Boyd

By: Representatives Gramlich, *Crawford*

For An Act To Be Entitled

AN ACT TO AMEND ELECTION REQUIREMENTS IN THE CASE OF
AN UNCHANGED RATE OF AN ANNUAL AD VALOREM PROPERTY
TAX LEVIED BY A PUBLIC SCHOOL DISTRICT BOARD OF
DIRECTORS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND ELECTION REQUIREMENTS IN THE
CASE OF AN UNCHANGED RATE OF AN ANNUAL
AD VALOREM PROPERTY TAX LEVIED BY A
PUBLIC SCHOOL DISTRICT BOARD OF
DIRECTORS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code Title 6, Chapter 14, Subchapter 1, is amended to add an additional section to read as follows:

6-14-125. Unchanged rate of annual ad valorem property tax – Election requirements.

(a) If in an odd-numbered year the rate of an annual ad valorem property tax on the assessed value of taxable real, personal, and utility property levied by a public school district board of directors under Arkansas Constitution, Article 14, § 3(c), is unchanged from the previous rate of the annual ad valorem property tax, then, upon request of the public school district board of directors, the county board of election commissioners of the county in which the public school district is situated may:

- (1) Reduce the number of polling places;
- (2) Not open any polling places on election day so that the



election may be conducted only by absentee ballot and early voting; or

(3)(A) Hold the election:

(i) As part of the election declared to be by candidate only; or

(ii)(a) Through the selection of a qualified elector designated by the public school district board of directors to cast a ballot for the previous, unchanged rate of annual ad valorem property tax at a designated time and location on election day or during the period of time that would otherwise be designated for early voting.

(b) A public school district board of directors shall:

(1) Appoint by resolution a qualified elector of the school district or appoint the county board of election commissioners to designate a qualified elector of the school district to cast a ballot for the public school district's unchanged rate of annual ad valorem property tax; and

(2) Forward a file-marked copy of the resolution under subdivision (a)(3)(A)(ii)(b)(1) of this section to the county clerk and the county election commission of the county in which the public school district is situated simultaneously when it submits the rate of tax as required by § 6-14-111(i).

(c)(1) Upon receipt of a resolution under subdivision (a)(3)(A)(ii)(b) of this section, a county board of election commissioners shall notify the public school district board of directors of the place, date, and time in which the designated qualified elector under subdivision (a)(3)(A)(ii)(b)(1) of this section shall cast the ballot for the public school district's unchanged rate of annual ad valorem property tax.

(2) If the designated qualified elector under subdivision (a)(3)(A)(ii)(b)(1) of this section is not present at the place, on the date, or at the time designated by a county board of election commissioners under subdivision (a)(3)(A)(ii)(c)(1) of this section, then the county board of election commissioners shall designate a qualified elector of the school district to cast the ballot for the public school district's unchanged rate of annual ad valorem property tax and notify the superintendent and board of directors of the public school district for which the ballot was cast.

(b) For elections held under subdivision (a)(3) of this section:

(1) In odd-numbered years, the county board of election commissioners of the county in which the public school district is situated shall not open any polling places on election date if the unchanged rate of taxation is the only issue to be voted on; and

(2) In conjunction with the preferential primary or general election, the county board of election commissioners shall place the unchanged rate of the annual ad valorem property tax on the ballot of all qualified electors of the school district.

/s/J. Boyd