

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

State of Arkansas
95th General Assembly
Regular Session, 2025

SJR 4

By: Senator J. Boyd
By: Representatives Crawford, Gramlich

SENATE JOINT RESOLUTION

AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO PROVIDE THAT AN ANNUAL AD VALOREM TAX FOR THE MAINTENANCE AND OPERATION OF SCHOOLS AND THE RETIREMENT OF INDEBTEDNESS SHALL NOT APPEAR ON THE ANNUAL SCHOOL ELECTION BALLOT IF THE PROPOSED RATE OF TAX LEVY IS THE SAME AS THE RATE OF TAX LEVY LAST APPROVED WHEN A RATE OF TAX LEVY APPEARED ON THE BALLOT; AND TO PROVIDE THAT THE ANNUAL SCHOOL ELECTION SHALL NOT BE HELD IF THE RATE OF TAX LEVY DOES NOT APPEAR ON THE BALLOT AND THERE ARE NO OTHER MATTERS TO BE DECIDED.

Subtitle

AN AMENDMENT TO THE ARKANSAS CONSTITUTION TO PROVIDE THAT THE ANNUAL SCHOOL ELECTION SHALL NOT BE HELD IF THE PROPOSED RATE OF TAX LEVY IS THE SAME AS LAST APPROVED AND NO OTHER MATTERS ARE TO BE DECIDED.

BE IT RESOLVED BY THE SENATE OF THE NINETY-FIFTH 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. Arkansas Constitution, Article 14 § 3(c), concerning ad valorem property tax assessments for the benefit of school districts, is amended to read as follows:

(c)(1)(A) In addition to the uniform rate of tax provided in subsection (b) of this section, school districts are authorized to levy, by a vote of the qualified electors respectively thereof, an annual ad valorem property tax on the assessed value of taxable real, personal, and utility property for the maintenance and operation of schools and the retirement of indebtedness.

(B) The Board of Directors of each school district shall prepare, approve and make public not less than sixty (60) days in advance of the annual school election a proposed budget of expenditures deemed necessary to provide for the foregoing purposes, together with a rate of tax levy sufficient to provide the funds therefor, including the rate under any continuing tax levy for the retirement of indebtedness.

(C)(i) The Board of Directors shall submit the rate of tax levy at the annual school election or at such other time as may be provided by law.

(ii) If the proposed rate of tax levy under subdivision (c)(1)(B) of this section is the same as the rate of tax levy last approved at an annual school election or at such other time as may be provided by law, then:

(a) The tax shall be collected at the rate last approved at an annual school election or at such other time as provided by law; and

(b)(1) The rate of tax levy shall not appear on the ballot at the annual school election or otherwise be presented to the voters.

(2) If the rate of tax levy does not appear on the ballot and there are no other matters to be decided at the annual school election, the annual school election shall not be held.

(D)(i) If a majority of the qualified voters in the school district voting in the school election approve the rate of tax levy proposed

by the Board of Directors, then the tax at the rate approved shall be collected as provided by law.

(ii)(a) In the event a majority of the qualified electors voting in the school election disapprove the proposed rate of tax levy, then the tax shall be collected at the rate approved in the last preceding school election.

(b) ~~However, if~~ If the rate of tax last approved has been modified pursuant to subsection (b) or subdivision (c)(2) of this section, then the tax shall be collected at the modified rate until another rate is approved.

(2) The tax levied by a school district pursuant to ~~subsection~~ subdivision (c)(1) of this section may be reduced pursuant to procedures provided by law if the tax would cause the state or district to be out of compliance with any other provision of this Constitution, the United States Constitution, state or federal law, or court order.

(3) No tax levied pursuant to ~~subsection~~ subdivision (c)(1) of this section shall be appropriated to any other district than that for which it is levied.

SECTION 2. EFFECTIVE DATE. This amendment to the Arkansas Constitution shall be effective on and after January 1, 2027.

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 an Annual Ad Valorem Tax for the Maintenance and Operation of Schools and the Retirement of Indebtedness Shall Not Appear on the Annual School Election Ballot if the Proposed Rate of Tax Levy is the Same as the Rate of Tax Levy Last Approved When a Rate of Tax Levy Appeared on the Ballot; and Providing that the Annual School Election Shall Not Be Held if the Rate of Tax Levy Does Not Appear on the Ballot and There Are No Other Matters to be Decided.".