

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

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021

HJR 1002

4
5 By: Representative Tollett

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7 **HOUSE JOINT RESOLUTION**

8 AN AMENDMENT TO THE ARKANSAS CONSTITUTION PROVIDING
9 THAT AN ANNUAL AD VALOREM TAX FOR THE MAINTENANCE AND
10 OPERATION OF SCHOOLS AND THE RETIREMENT OF
11 INDEBTEDNESS SHALL NOT APPEAR ON THE ANNUAL SCHOOL
12 ELECTION BALLOT IF THE PROPOSED RATE OF TAX IS THE
13 SAME AS THE RATE OF TAX APPROVED AT THE LAST ANNUAL
14 SCHOOL ELECTION AT WHICH THE RATE OF TAX LEVY
15 APPEARED ON THE BALLOT.

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18 **Subtitle**

19 AN AMENDMENT TO THE ARKANSAS CONSTITUTION
20 PROVIDING WHEN AN ANNUAL AD VALOREM TAX
21 FOR THE MAINTENANCE AND OPERATION OF
22 SCHOOLS AND THE RETIREMENT OF
23 INDEBTEDNESS SHALL BE CONSIDERED AT THE
24 ANNUAL SCHOOL ELECTION.

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27 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-THIRD GENERAL
28 ASSEMBLY OF THE STATE OF ARKANSAS, AND BY THE SENATE, A MAJORITY OF ALL
29 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:

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31 That the following is proposed as an amendment to the Constitution of
32 the State of Arkansas, and upon being submitted to the electors of the state
33 for approval or rejection at the next general election for Representatives
34 and Senators, if a majority of the electors voting thereon at the election
35 adopt the amendment, the amendment shall become a part of the Constitution of
36 the State of Arkansas, to wit:



1 SECTION 1. Arkansas Constitution, Article 14, § 3(c), concerning ad
2 valorem property tax assessments for the benefit of school districts, is
3 amended to read as follows:

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

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

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

18 (ii) If the proposed rate of tax levy under
19 subdivision (c)(1)(B) of this section is the same as the rate of tax approved
20 in the last annual school election at which a rate of tax levy under
21 subdivision (c)(1)(B) of this section appeared on the ballot, then the tax:

22 (a) Shall be collected at the rate approved in
23 the last annual school election at which a rate of tax levy under subdivision
24 (c)(1)(B) of this section appeared on the ballot; and

25 (b) Shall not appear on the ballot at the
26 annual school election.

27 (D)(i) If a majority of the qualified voters in the school
28 district voting in the school election approve the rate of tax proposed by
29 the Board of Directors, then the tax at the rate approved shall be collected
30 as provided by law.

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

35 (b) However, if the rate last approved has
36 been modified pursuant to subsection (b) or subdivision (c)(2) of this

1 section, then the tax shall be collected at the modified rate until another
2 rate is approved.

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

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

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12 SECTION 2. EFFECTIVE DATE. This amendment shall be effective on and
13 after January 1, 2023.

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15 SECTION 3. BALLOT TITLE AND POPULAR NAME. When this proposed
16 amendment is submitted to the electors of this state on the general election
17 ballot:

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

20 (2) The popular name shall be "A Constitutional Amendment To
21 Provide that an Annual Ad Valorem Tax for the Maintenance and Operation of
22 Schools and the Retirement of Indebtedness Shall Not Appear on the Annual
23 School Election Ballot if the Proposed Rate of Tax is the Same as the Rate of
24 Tax Approved at the Last Annual School Election at Which a Rate of Tax Levy
25 Appeared on the Ballot".

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