

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

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025

SJR 4

4
5 By: Senator J. Boyd
6 By: Representatives Crawford, Gramlich

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8 **SENATE JOINT RESOLUTION**

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

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21 **Subtitle**

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

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

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



1 adopt the amendment, the amendment shall become a part of the Constitution of
2 the State of Arkansas, to wit:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

28 (2) The popular name shall be "A Constitutional Amendment
29 Providing that an Annual Ad Valorem Tax for the Maintenance and Operation of
30 Schools and the Retirement of Indebtedness Shall Not Appear on the Annual
31 School Election Ballot if the Proposed Rate of Tax Levy is the Same as the
32 Rate of Tax Levy Last Approved When a Rate of Tax Levy Appeared on the
33 Ballot; and Providing that the Annual School Election Shall Not Be Held if
34 the Rate of Tax Levy Does Not Appear on the Ballot and There Are No Other
35 Matters to be Decided."

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