

An Amendment to the Arkansas Constitution Providing for the Elimination of Taxes Levied Under the Arkansas Constitution Upon Personal Property, Real Property, or Both Personal Property and Real Property

INITIATIVE PETITION: To the Honorable John Thurston, Secretary of State, of the State of Arkansas: We the undersigned legal registered voters of the State of Arkansas respectfully propose the following Amendment to the State Constitution: to wit: An Amendment to the Arkansas Constitution Providing for the Elimination of Taxes Levied Under the Arkansas Constitution Upon Personal Property, Real Property, or Both Personal Property and Real Property, and our petition order that the same be submitted to the people of said state, to the end that the same may be adopted, enacted, or rejected by a vote of the people, at the regular general election to be held on the 8th day of November 2022 and each of us for himself or herself says: **I have personally signed this petition; I am a registered voter of the State of Arkansas, and my printed name, date of birth, residence, city or town of residence, and date of signing this petition are correctly written after my signature.**

FOR S.O.S. OFFICE ONLY

____ VALID OF ____

BY ____ DATE ____

Voters Registered in _____ County

	Signature	Printed Name	Date of Birth	Street Address	City or Town	Date Signed
1						
2						
3						
4						
5		FILED				
6		JUN 08 2021				
7		Arkansas				
8		Secretary of State				
9						
10						

(For Canvasser Only)

Indicate one: () Paid Canvasser or () Volunteer/Unpaid Canvasser

I, _____ being duly sworn, state that the forgoing persons signed this petition, and each of them signed his or her name thereto in my presence. I believe that each has stated his or her name, date of birth, residence of town of residence correctly. I believe that each signer is a registered voter of the State of Arkansas. A complete copy of the Popular Name, Ballot Title, and Text of the Measure was attached to this signature sheet at all times during its circulation.

Signature _____

Residence _____

(FOR NOTARY ONLY)

State of Arkansas, County of _____

On this ____ day of _____, 20__, came _____ well known to me, (or satisfactorily proven by identification documents provided) to be the person described in the foregoing Canvasser Affidavit and acknowledged that s/he executed the same in the capacity of a Canvasser for the purpose of fulfilling legal requirements of a Canvasser in the State of Arkansas; and that I personally witnessed the signature of the Canvasser.

Signature of Notary _____

My Commission Expires: _____

Residence County of Notary: _____

Instructions to Canvassers and Signers

1. The Arkansas Constitution gives Arkansas citizens the power to (a) initiate legislation by petition of 8% of the legal voters or constitutional amendments by petition of 10% of legal voters, or (b) order the referendum against any general act or any item of an appropriation bill or measure passed by the General Assembly by petition of 6% of legal voters. A proposed measure must be submitted at a regular election. Referendum petitions may be referred at special elections on petition of 15% of the registered voters. Any measure submitted to the people becomes law when approved by a majority of the votes cast upon such measure.

2. Only registered voters may sign. All signatures must be in the signer's own handwriting and in the presence of the person circulating the petition. Each petition part should contain only the signatures of voters residing in a single county.

3. Printed name, date of birth, residence, city or town of residence, and date of signing must be given. If a petition signer needs assistance with this information due to disability, another person may print the signer's information and that person shall sign and print their name in the margin of the petition.

4. Pursuant to Ark. Code Ann. § 7-9-103, a person commits a Class A misdemeanor, punishable by a fine of up to \$2,500 and confinement of up to one year in jail, if the person knowingly prints a name, address, or birth date other than his or her own to a petition or prints the date of signing for another person unless the signer requires assistance due to disability and the person complies with § 7-9-103.

5. Pursuant to Ark. Code Ann. §5-55-601, each of the following activities constitutes "petition fraud," which is a Class D felony punishable by a fine of up to \$10,000 and up to six (6) years imprisonment. Under that law, "A person commits the offense of petition fraud:

- (A) Signs a name other than his or her name to a petition;
- (B) Signs his or her name more than one (1) time to a petition; or
- (C) Signs a petition when he or she is not legally entitled to sign the petition;

(2) If the person acting as a canvasser, notary, sponsor, as defined under § 7-9-101, or agent of a sponsor.

- (A) Signs a name other than his or her own to a petition;
- (B) Prints a name, address, or birth date other than his or her own to a petition unless the signor requires assistance due to disability and the person complies with § 7-9-103;
- (C) Solicits or obtains a signature to a petition knowing that the person signing is not qualified to sign the petition;
- (D) Knowingly pays a person any form of compensation in exchange for signing a petition as a petitioner
- (E) Accepts or pays money or anything of value for obtaining signatures on a petition when the person acting as a canvasser, sponsor, or agent of a sponsor knows that the person acting as a canvasser's name or address is not included on the sponsor's list filed with the Secretary of State under § 7-9-601; or
- (F) Knowingly misrepresents the purpose and effect of the petition or the measure affected for the purpose of causing a person to sign a petition;

(3) If the person acting as a canvasser knowingly makes a false statement on a petition verification form; [or]

(5) If the person acting as a sponsor files a petition or a part of a petition with the official charged with verifying the signatures knowing that the petition or part of the petition contains one (1) or more false or fraudulent signatures unless each false or fraudulent signature is clearly stricken by the sponsor before filing."

Arkansas Attorney General

Leslie Rutledge

Revised 03/11/20

(1) If the person knowingly:

Popular Name: An Amendment to the Arkansas Constitution Providing for the Elimination of Taxes Levied Under the Arkansas Constitution Upon Personal Property, Real Property, or Both Personal Property and Real Property

Ballot Title: AN AMENDMENT TO THE ARKANSAS CONSTITUTION PROVIDING FOR THE ELIMINATION OF TAXES LEVIED UNDER THE ARKANSAS CONSTITUTION UPON PERSONAL PROPERTY, REAL PROPERTY, OR BOTH PERSONAL PROPERTY AND REAL PROPERTY; PROVIDING THAT ON AND AFTER NOVEMBER 8, 2022, A NEW TAX SHALL NOT BE LEVIED UNDER THE ARKANSAS CONSTITUTION UPON PERSONAL PROPERTY, REAL PROPERTY, OR BOTH PERSONAL AND REAL PROPERTY EXCEPT AS PROVIDED IN THIS AMENDMENT; PROVIDING THAT TAXES LEVIED UNDER THE ARKANSAS CONSTITUTION UPON PERSONAL PROPERTY, REAL PROPERTY, OR BOTH PERSONAL PROPERTY AND REAL PROPERTY SHALL BE ANNUALLY REDUCED BY TEN PERCENT (10%) OF THE TAX RATE IN EFFECT ON NOVEMBER 8, 2022, UNTIL THE RATE OF THE TAX EQUALS ZERO (0) OR THE TAX EXPIRES; PROVIDING THAT TAXES LEVIED ON NOVEMBER 8, 2022, UPON PERSONAL PROPERTY, REAL PROPERTY, OR BOTH PERSONAL PROPERTY AND REAL PROPERTY FOR THE REPAYMENT OF BONDS SHALL CONTINUE AT THE LEVIED RATE UNTIL THE REPAYMENT OF THE BONDS; PROVIDING THAT NO ADDITIONAL BONDS SHALL BE ISSUED UNDER THE ARKANSAS CONSTITUTION IF THE REPAYMENT OF THE BONDS WOULD REQUIRE THE LEVY OF A TAX UPON PERSONAL PROPERTY, REAL PROPERTY, OR BOTH PERSONAL PROPERTY AND REAL PROPERTY; PROVIDING THAT THE ANNUAL STATE CREDIT AGAINST AD VALOREM PROPERTY TAX ON A HOMESTEAD MAY BE CLAIMED SO LONG AS AD VALOREM PROPERTY TAX IS LEVIED UPON A PERSON'S REAL PROPERTY; PROVIDING THAT THE ASSESSMENT AND REASSESSMENT OF PROPERTY UNDER THE ARKANSAS CONSTITUTION SHALL CONTINUE SO LONG AS AD VALOREM PROPERTY TAX IS LEVIED UNDER THE IMPLEMENTATION OF THIS AMENDMENT; PROVIDING THAT THE ANNUAL AD VALOREM TAX SUBMITTED TO THE QUALIFIED ELECTORS FOR THE MAINTENANCE AND OPERATION OF SCHOOLS AND THE RETIREMENT OF INDEBTEDNESS UNDER ARKANSAS CONSTITUTION, ARTICLE 14, § 3(C), AT THE FIRST ANNUAL SCHOOL ELECTION AFTER NOVEMBER 8, 2022, SHALL NOT EXCEED NINETY PERCENT (90%) OF THE ANNUAL AD VALOREM PROPERTY TAX UNDER ARKANSAS CONSTITUTION, ARTICLE 14, §3(C), APPROVED AT THE ANNUAL SCHOOL ELECTION IMMEDIATELY PRIOR TO NOVEMBER 8, 2022, AND AT SUBSEQUENT ANNUAL SCHOOL ELECTIONS SHALL NOT EXCEED NINETY PERCENT (90%) OF THE ANNUAL AD VALOREM PROPERTY TAX UNDER ARKANSAS CONSTITUTION, ARTICLE 14, §3(C), APPROVED AT THE IMMEDIATELY PRIOR SCHOOL ELECTION UNTIL THE RATE OF THE ANNUAL AD VALOREM PROPERTY TAX EQUALS ZERO (0); AND PROVIDING THAT IF ALL OR A PORTION OF THE AMOUNT OF ANNUAL AD VALOREM PROPERTY TAX ASSESSED UNDER ARKANSAS CONSTITUTION, ARTICLE 14, § 3(C), IS FOR THE REPAYMENT OF BONDS, THE AMOUNT OF AD VALOREM PROPERTY TAX NECESSARY FOR THE REPAYMENT OF THE BONDS MAY BE SUBMITTED TO THE QUALIFIED ELECTORS AT THE ANNUAL SCHOOL ELECTION UNTIL THE BONDS ARE REPAYED.

Subtitle:

AN AMENDMENT TO THE ARKANSAS CONSTITUTION PROVIDING FOR THE ELIMINATION OF TAXES LEVIED UNDER THE ARKANSAS CONSTITUTION UPON PERSONAL PROPERTY, REAL PROPERTY, OR BOTH PERSONAL PROPERTY AND REAL PROPERTY.

Complete Text of the Proposed Amendment:

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. An amendment is added to the Arkansas Constitution to read as follows:

§ 1. Elimination of taxation upon personal property and real property.

(a) Except as otherwise provided in this section, on and after November 8, 2022, a new tax shall not be levied under this Constitution upon personal property, real property, or both personal property and real property.

(b) Except as provided in subsection(c) of this section, if on November 8, 2022, a tax is being levied under this Constitution upon personal property, real property, or both personal property and real property, the rate of tax shall be reduced on January 1 of each year by ten percent (10%) of the rate of tax in effect on November 8, 2022, until the earlier of:

(1) The rate of the tax's equaling zero (0); or

(2) The expiration of the tax.

(c)(1) If on November 8, 2022, a tax is being levied under this Constitution upon personal property, real property, or both personal property and real property for the repayment of bonds, the tax shall continue at the rate levied on November 8, 2022, until the bonds are repaid.

(2) On and after November 8, 2022, no bonds shall be issued under this Constitution if the repayment of the bonds would require the levy of a tax upon personal property, real property, or both personal property and real property.

(d) This section and its implementation supersedes any provision of this Constitution that authorizes or otherwise allows for the levy of a tax upon personal property, real property, or both personal property and real property, including without limitation taxes upon personal property, real property, or both personal property and real property levied under the authority or operation of:

(1) Arkansas Constitution, Article 12, § 4;

(2) Arkansas Constitution, Article 14, § 3;

(3) Arkansas Constitution, Article 16, §§ 5-8;

(4) Arkansas Constitution, Article 16, § 14;

(5) Arkansas Constitution, Article 16, § 15;

(6) Arkansas Constitution, Article 16, § 16;

- (7) Arkansas Constitution, Amendment 18;
- (8) Arkansas Constitution, Amendment 30;
- (9) Arkansas Constitution, Amendment 31;
- (10) Arkansas Constitution, Amendment 32;
- (11) Arkansas Constitution, Amendment 38;
- (12) Arkansas Constitution, Amendment 57;
- (13) Arkansas Constitution, Amendment 61;
- (14) Arkansas Constitution, Amendment 62;
- (15) Arkansas Constitution, Amendment 71;
- (16) Arkansas Constitution, Amendment 78; and
- (17) Arkansas Constitution, Amendment 79.

(e) This section does not affect or otherwise amend Arkansas Constitution, Amendment 79, § 3, concerning an annual state credit against ad valorem property tax on a homestead in an amount of not less than three hundred dollars (\$300), and a taxpayer may claim the annual state credit so long as ad valorem property tax is levied on his or her real property.

(f) The assessment and reassessment of property under this Constitution shall continue so long as ad valorem property tax is levied under the implementation of this section.

(g)(1)(A) Except as provided in subdivision (g)(2) of this section, an annual ad valorem property tax submitted to the qualified electors for the maintenance and operation of schools and the retirement of indebtedness under Arkansas Constitution, Article 14, § 3(c), at the first annual school election after November 8, 2022, shall not exceed ninety percent (90%) of the annual ad valorem property tax under Arkansas Constitution, Article 14, § 3(c), approved at the annual school election immediately prior to November 8, 2022.

(B) If an annual ad valorem property tax under Arkansas Constitution, Article 14, § 3(c), is submitted to the qualified electors at subsequent annual school elections, the annual ad valorem property tax submitted under Arkansas Constitution, Article 14, § 3(c), shall not exceed ninety percent (90%) of the annual ad valorem property tax under Arkansas Constitution, Article 14, § 3(c), approved at the immediately prior school election, until the rate of the annual ad valorem property tax under Arkansas Constitution, Article 14, § 3(c), equals zero (0).

(C) If the rate of annual ad valorem property tax levied under Arkansas Constitution, Article 14, § 3(c), equals zero (0) through the operation of this subsection or a school district otherwise elects to not submit an annual ad valorem property tax under Arkansas Constitution, Article 14, § 3(c), to the qualified

electors at the annual school election, no further annual ad valorem property tax under Arkansas Constitution, Article 14, § 3(c), shall be levied by the school district.

(2)(A) If all or a portion of the amount of annual ad valorem property tax assessed under Arkansas Constitution, Article 14, § 3(c), prior to November 8, 2022, is for the repayment of bonds, the amount of ad valorem property tax under Arkansas Constitution, Article 14, § 3(c), necessary for the repayment of the bonds may be submitted to the qualified electors at the annual school election until the bonds are repaid.

(B) When the bonds under subdivision (g)(2)(A) of this section are repaid, the annual ad valorem property tax under Arkansas Constitution, Article 14, § 3(c), pledged for the repayment of the bonds shall be abolished.

SECTION 2. EFFECTIVE DATE. This amendment is effective on and after November 8, 2022.

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 initiative shall be the ballot title; and

(2) The popular name shall be "An Amendment to the Arkansas Constitution Providing for the Elimination of Taxes Levied Under the Arkansas Constitution Upon Personal Property, Real Property, or Both Personal Property and Real Property".