

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

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023

HJR 1012

4  
5 By: Representative R. Scott Richardson

**HOUSE JOINT RESOLUTION**

8 AN AMENDMENT TO THE ARKANSAS CONSTITUTION PROVIDING  
9 THAT THE GENERAL ASSEMBLY MAY ENACT LAWS EXEMPTING  
10 PROPERTY FROM TAXATION.

**Subtitle**

14 AN AMENDMENT TO THE ARKANSAS CONSTITUTION  
15 PROVIDING THAT THE GENERAL ASSEMBLY MAY  
16 ENACT LAWS EXEMPTING PROPERTY FROM  
17 TAXATION.

18  
19  
20 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-FOURTH GENERAL  
21 ASSEMBLY OF THE STATE OF ARKANSAS, AND BY THE SENATE, A MAJORITY OF ALL  
22 MEMBERS ELECTED TO EACH HOUSE AGREEING THERETO:

23  
24 THAT the following is proposed as an amendment to the Constitution of  
25 the State of Arkansas, and upon being submitted to the electors of the state  
26 for approval or rejection at the next general election for Representatives  
27 and Senators, if a majority of the electors voting thereon at the election  
28 adopt the amendment, the amendment shall become a part of the Constitution of  
29 the State of Arkansas, to wit:

30  
31 SECTION 1. Arkansas Constitution, Article 16, § 6, is amended to read  
32 as follows:

33 6. ~~Other tax exemptions forbidden~~ Tax exemptions.

34 ~~All laws exempting property from taxation, other than as provided in~~  
35 ~~this Constitution shall be void~~ In addition to property exempt from taxation  
36 under this Constitution, the General Assembly may enact laws exempting



1 property from taxation.

2  
3 SECTION 2. EFFECTIVE DATE. This amendment is effective on and after  
4 January 1, 2025.

5  
6 SECTION 3. BALLOT TITLE AND POPULAR NAME. When this proposed  
7 amendment is submitted to the electors of this state on the general election  
8 ballot:

9 (1) The title of this Joint Resolution shall be the ballot  
10 title; and

11 (2) The popular name shall be "A Constitutional Amendment  
12 Providing that the General Assembly May Enact Laws Exempting Property from  
13 Taxation."