

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

# A Bill

SENATE BILL 635

5 By: Senator Hester  
6 By: Representative Ray  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE DATES FOR  
10 CERTAIN SPECIAL ELECTIONS; TO PROMOTE VOTER TURNOUT;  
11 AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

15 TO AMEND THE LAW CONCERNING THE DATES FOR  
16 CERTAIN SPECIAL ELECTIONS; AND TO PROMOTE  
17 VOTER TURNOUT.  
18  
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
21

22 SECTION 1. Arkansas Code § 2-16-504(b)(1), concerning elections to  
23 establish Johnson grass control and eradication districts, is amended to read  
24 as follows:

25 (b)(1) ~~Immediately upon the submission of~~ If the petition ~~to the~~  
26 ~~county court or courts~~ is submitted under subdivision (a)(1) of this section,  
27 the court or courts shall issue a proclamation calling the election ~~in~~  
28 ~~accordance with~~ under § 7-11-201 et seq. and notify the county board or  
29 boards of election commissioners in writing. The election shall be held on a  
30 date ~~in accordance with § 7-11-201 et seq. but in no event more than ninety~~  
31 ~~(90) days following publication of the proclamation~~ under § 7-11-304.  
32

33 SECTION 2. Arkansas Code § 6-14-102(b), concerning school millage  
34 elections, is amended to read as follows:

35 (b) The board of directors of any school district ~~shall have the~~  
36 ~~authority to~~ may hold a school election concerning the tax rate or debt



1 issues on a date ~~other than that fixed by law provided that~~ under § 7-11-304  
2 if:

3 (1) All constitutional and statutory requirements for the annual  
4 school election are met, notwithstanding subsection (a) of this section; and

5 (2) ~~The election is held before the date of the annual school~~  
6 ~~election; and~~

7 ~~(3) The Commissioner of Elementary and Secondary Education~~  
8 approves the date of the election.

9

10 SECTION 3. Arkansas Code § 6-14-122(b), concerning dates for elections  
11 regarding the consolidation, annexation, or merger of school districts, is  
12 amended to read as follows:

13 (b) The boards of directors of the school districts may, by resolution  
14 duly adopted and with the approval of the Commissioner of Elementary and  
15 Secondary Education, set a date for the annual school election in that year  
16 for the school districts involved on a date ~~other than the date set in § 6-~~  
17 ~~14-102 for all school districts~~ under § 7-11-304, provided only one (1)  
18 annual school election may be held in any school district in ~~one (1) a~~  
19 calendar year.

20

21 SECTION 4. Arkansas Code § 6-53-602(b)(2), concerning publication of a  
22 proclamation by a community college, is amended to read as follows:

23 (2)(A) The local board or acting local board shall issue a  
24 proclamation and set a date for the election under § 7-11-201 et seq., ~~but~~  
25 ~~the date set for the election shall not be later than~~

26 (B) The local board or acting local board shall publish  
27 the proclamation at least ninety (90) days ~~after the publication of the~~  
28 ~~proclamation~~ before the election date.

29

30 SECTION 5. Arkansas Code § 6-53-603(a)(2), concerning the date of  
31 election for a tax levy called, is amended to read as follows:

32 (2) ~~It~~ The tax may be reduced or repealed, with the exception of the  
33 amount of tax required to service ~~any an~~ outstanding ~~bonds~~ bond, or the tax  
34 may be increased upon approval ~~thereof~~ by a majority of the qualified  
35 electors of the district voting on the issue at ~~an~~ the next election called  
36 by the local board or acting local board to be held ~~at least thirty (30)~~

1 ~~calendar days after the local board or acting local board notifies the county~~  
2 ~~boards of election commissioners under § 7-11-304.~~

3  
4 SECTION 6. Arkansas Code § 6-53-604(b), concerning dissolution of a  
5 technical college district, is amended to read as follows:

6 (b)(1) ~~The petitions~~ A petition shall be filed with the Secretary of  
7 State, ~~who, within.~~

8 (2) The Secretary of State, within ten (10) days of the receipt  
9 and verification ~~by the Secretary of State~~ of the sufficiency of ~~the~~  
10 ~~petitions~~ the petition, shall notify the county ~~boards~~ board of election  
11 commissioners in each county in the district that an election ~~shall~~ is to be  
12 held ~~at a time not less than thirty (30) days nor more than one hundred~~  
13 ~~eighty (180) days from the date of notification~~ under § 7-11-304.

14  
15 SECTION 7. Arkansas Code § 7-1-101(16), concerning the definition of  
16 "general or special election", is amended to read as follows:

17 (16) "General or special election" means the regular biennial or  
18 annual election for election of United States, state, district, county,  
19 township, and municipal officials and the special elections to fill  
20 vacancies therein and special elections to approve any measure. ~~The term as~~  
21 ~~used in this act shall not apply to school elections for officials of school~~  
22 ~~districts;~~

23  
24 SECTION 8. Arkansas Code § 7-11-205 is amended to read as follows:

25 7-11-205. Dates of special elections on measures and questions -  
26 Exceptions - Separate ballots.

27 (a)(1)(A) ~~Except as provided in subdivision (a)(1)(B) of this section,~~  
28 ~~all special elections on measures or questions~~ A special election on a  
29 measure or a question shall be held ~~on the second Tuesday of any month,~~  
30 ~~except special elections held under this section in a month in which a~~  
31 ~~preferential primary election, general primary election, or general election~~  
32 ~~is scheduled to occur, which shall be held on the date of the preferential~~  
33 ~~primary election, general primary election, or general election~~ under § 7-11-  
34 304.

35 (B) ~~Special elections scheduled to occur in a month in~~  
36 ~~which the second Tuesday is a legal holiday shall be held on the third~~

1 ~~Tuesday of the month.~~

2 ~~(2)(A)~~ (b)(1) If a special election is held on the date of the  
3 preferential primary election, the issue or issues to be voted upon at the  
4 special election shall be included on the ballot of each political party.

5 ~~(B)~~ (2) The portion of the ballot containing the special  
6 election shall be labeled with a heading stating "SPECIAL ELECTION ON  
7 \_\_\_\_\_" with a brief description of the measure or question to be  
8 decided in the election.

9 ~~(3)~~ (c) Separate ballots containing the issue or issues to be  
10 voted on at the special election and candidates for nonpartisan judicial  
11 office shall be prepared and made available to voters requesting a separate  
12 ballot.

13 ~~(4)~~ (d) A voter shall not be required to vote in a political  
14 party's preferential primary in order to be able to vote in the special  
15 election.

16 ~~(b)(1)~~ ~~A special election shall be held not less than seventy (70)~~  
17 ~~days following the date that the proclamation, ordinance, resolution, order,~~  
18 ~~or other authorized document is filed with the county clerk when the special~~  
19 ~~election is to be held on the date of the preferential primary election or~~  
20 ~~general election.~~

21 ~~(2)~~ ~~If the special election is not held at the same time as a~~  
22 ~~preferential primary election or general election, the special election shall~~  
23 ~~be held not less than sixty (60) days following the date that the~~  
24 ~~proclamation, ordinance, resolution, order, or other authorized document is~~  
25 ~~filed with the county clerk.~~

26

27 SECTION 9. Arkansas Code Title 7, Chapter 11, Subchapter 3, is amended  
28 to add an additional section to read as follows:

29 7-11-304. Dates of special elections.

30 (a) The proclamation, ordinance, resolution, order, or other  
31 authorized document calling for a special election shall:

32 (1) Set the date of the special election; and

33 (2) Be filed at least seventy-five (75) days before the date the  
34 special election is to be held.

35 (b) If a special election is called in a year in which a preferential  
36 primary election or general election is held, the special election shall be

1 held with the preferential primary election or general election.

2 (c) If a special election is called in a year in which a preferential  
 3 primary election or general election is not held, the special election shall  
 4 be held on the third Tuesday in May or the Tuesday next after the first  
 5 Monday in November.

6 (d) This section does not apply to special elections to fill vacancies  
 7 in office, special runoff elections, local option elections, or special  
 8 elections otherwise provided for by the Arkansas Constitution.

9 (e)(1) An emergency special election may be held on a date other than  
 10 the dates specified under subsections (b) and (c) of this section.

11 (2) As used in this section, "emergency" means:

12 (A) Either a substantial change in:

13 (i) The interpretation of the law by the federal or  
 14 state courts that, if not addressed by an election, will render the governing  
 15 entity incapable of performing its lawful duties and obligations;

16 (ii) Circumstances due to a fire, flood, tornado, or  
 17 other natural disaster that, if not addressed by an election, will render the  
 18 governing entity financially incapable of performing its lawful duties and  
 19 obligations; or

20 (iii) Circumstances determined by the governing body  
 21 of the entity requesting the election to be an imminent danger to public  
 22 health and safety; and

23 (B) A delay of the special election that, until the next  
 24 date under subsections (b) and (c) of this section, would cause a substantial  
 25 and undue hardship to the governing entity.

26  
 27 SECTION 10. Arkansas Code § 11-10-1006(a)(2), concerning elections on  
 28 the issuance of Arkansas Unemployment Trust Fund Bonds, is amended to read as  
 29 follows:

30 ~~(2)(A) An election under this section may be in conjunction with~~  
 31 ~~a general election, or it may be a special election.~~

32 ~~(B) A special election held under this section shall occur~~  
 33 ~~on the second Tuesday of any month, except as otherwise provided for in this~~  
 34 ~~subsection.~~

35 ~~(C) A special election that is held in months in which a~~  
 36 ~~presidential preferential primary election, preferential primary election,~~

1 ~~general primary election, or general election is scheduled to occur shall be~~  
 2 ~~held on the date of the presidential preferential primary election,~~  
 3 ~~preferential primary election, general primary election, or general election,~~  
 4 held on a date under § 7-11-304.

5 ~~(D)(i)(B)(i)~~ If a special election is held on the date of  
 6 the presidential preferential primary election, preferential primary  
 7 election, or general primary election, the issue or issues to be voted upon  
 8 at the special election shall be included on the ballot of each political  
 9 party.

10 (ii) However, separate ballots containing only the  
 11 issue or issues to be voted upon at the special election shall be prepared  
 12 and made available to voters requesting a separate ballot.

13 (iii) A voter shall not be required to vote in a  
 14 political party's presidential preferential primary election, preferential  
 15 primary election, or general primary election in order to be able to vote in  
 16 the special election.

17 ~~(E) Special elections scheduled to occur in a month in~~  
 18 ~~which the second Tuesday is a legal holiday shall be held on the third~~  
 19 ~~Tuesday of the month.~~

20  
 21 SECTION 11. Arkansas Code § 14-14-917(a)(2), concerning special  
 22 elections for referendum petition measures, is amended to read as follows:

23 (2) Referendum. Referendum petition measures may be submitted  
 24 to the electors during a regular general election and shall be submitted if  
 25 the adequacy of the petition is determined within the time limitation  
 26 prescribed in this section. A referendum measure may also be referred to the  
 27 electors at a special election called for the expressed purpose proposed by  
 28 petition. However, no referendum petition certified within the time  
 29 limitations established for initiative measures shall be referred to a  
 30 special election, but shall be voted upon at the next regular election. ~~No~~ A  
 31 referendum election shall be held ~~less than sixty (60) days after the~~  
 32 ~~certification of adequacy of the petition by the county clerk~~ on a date under  
 33 § 7-11-304.

34  
 35 SECTION 12. Arkansas Code § 14-20-108(a)(1)(B)(i)(b), concerning  
 36 special elections on the issue of the levy of volunteer fire department dues

1 on residences, is amended to read as follows:

2 (b)~~(1)~~ The issue may be placed on the ballot at a  
3 special election by order of the quorum court in accordance with § 7-11-201  
4 et seq.

5 ~~(2) The special election shall be held by~~  
6 ~~August 1.~~

8 SECTION 13. Arkansas Code § 14-40-303(a)(3), concerning ordinances  
9 calling annexation elections, is amended to read as follows:

10 (3) Fix the date for the annexation election under this section  
11 at the next special election date under § 7-11-304 after the ordinance is  
12 filed; and

14 SECTION 14. Arkansas Code § 14-47-140(d), concerning special elections  
15 for mayor, is amended to read as follows:

16 (d) The special election shall be held ~~not less than thirty (30) days~~  
17 ~~nor more than one hundred twenty (120) days after the proclamation on the~~  
18 next special election date under § 7-11-304.

20 SECTION 15. Arkansas Code § 14-48-104(b), concerning special elections  
21 after submission of a governmental form question to electors, is amended to  
22 read as follows:

23 (b) If the number of signatures certified by the clerk is equal to or  
24 greater than fifteen percent (15%) of the aggregate number of votes cast, as  
25 prescribed, the Secretary of State shall call the election by proclamation ~~in~~  
26 accordance with, and an election shall be held under § 7-11-201 et seq. a  
27 ~~special election to be held not more than ninety (90) days from the date of~~  
28 ~~the clerk's certification.~~

30 SECTION 16. Arkansas Code § 14-48-114(b)(3), concerning removal of  
31 mayors or directors in city administrator cities, is amended to read as  
32 follows:

33 (3) The county board of election commissioners shall issue a  
34 proclamation in accordance with § 7-11-201 et seq., calling a special  
35 election on the question and shall fix a date for holding it ~~not more than~~  
36 ninety (90) days from on the next special election date under § 7-11-304

1 after the date of the certification of the petitions by the clerk;

2

3 SECTION 17. Arkansas Code § 14-57-704(a)(2), concerning special  
 4 elections for the levy of a vehicle tax, is amended to read as follows:

5 (2) ~~This~~ The election shall be held ~~not more than ninety (90)~~  
 6 ~~days from the date of the publication of the proclamation, at which the~~  
 7 ~~qualified electors of the city or town shall vote on the question of the levy~~  
 8 ~~of the tax~~ on the next special election date under § 7-11-304.

9

10 SECTION 18. Arkansas Code § 14-61-113(1)(C), concerning special  
 11 elections called by petition, is amended to read as follows:

12 (C) The special election shall be held ~~not more than sixty~~  
 13 ~~(60) days~~ on the next special election date under § 7-11-304 after the  
 14 proclamation calling the election, ~~provided that if the county board of~~  
 15 ~~election commissioners certifies in writing that it cannot prepare the~~  
 16 ~~ballots because of other pending elections, then the election can be held not~~  
 17 ~~more than ninety (90) days after the proclamation;~~

18

19 SECTION 19. Arkansas Code § 14-120-102(a), concerning elections in  
 20 certain combination levee and drainage districts, is amended to read as  
 21 follows:

22 (a)(1) ~~There~~ An election shall be held ~~an election~~ annually on the  
 23 Tuesday next after the first Monday in May in all combination levee and  
 24 drainage districts where the boundaries of the districts embrace all of the  
 25 lands within the corporate limits of a city of the first class and no lands  
 26 situated more than three (3) miles from the corporate limits, for the  
 27 election of one (1) member of the board of improvement.

28 (2) The judges of the election ~~are to~~ shall be appointed by the  
 29 county board of election commissioners.

30

31 SECTION 20. Arkansas Code § 14-122-104 is amended to read as follows:  
 32 14-122-104. Filing referendum petitions – Special election.

33 If petitions signed by not less than fifteen percent (15%) of the  
 34 qualified electors voting on the office of mayor in the city at the last  
 35 preceding general election are filed with the city clerk of the city within  
 36 forty-five (45) days after the enactment of the ordinance creating the



1 municipal drainage improvement district requesting that the ordinance be  
2 referred to a vote of the qualified electors of the district, the petitions  
3 shall be referred to the people at a special election to be called by the  
4 mayor of the municipality in accordance with § 7-11-201 et seq. to be held  
5 ~~not more than ninety (90) days after the proclamation~~ on the next special  
6 election date under § 7-11-304.

7  
8 SECTION 21. Arkansas Code § 14-125-302(c)(2)(A), concerning election  
9 dates for board of directors of conservation districts, is amended to read as  
10 follows:

11 (A) On the first Tuesday in March 2000, and ~~on the first~~  
12 ~~Tuesday in March~~ every third year thereafter on the date the preferential  
13 primary is held or, if no preferential primary is held, on the Tuesday next  
14 after the first Monday in May, in those districts ~~which~~ that have the  
15 greatest amount of district territory in the following counties:

- 16 Boone Little River
- 17 Carroll Logan
- 18 Clark Lonoke
- 19 Clay Poinsett
- 20 Cleburne Polk
- 21 Cleveland Saline
- 22 Columbia Scott
- 23 Conway Searcy
- 24 Crawford St. Francis
- 25 Cross White
- 26 Fulton Woodruff
- 27 Greene Yell
- 28 Jefferson

29  
30 SECTION 22. Arkansas Code § 14-201-316(a), concerning election of  
31 members of the board of public utilities, is amended to read as follows:

32 (a) In all cities and towns where a board of public utilities ~~shall be~~  
33 is created under ~~the provisions of~~ this subchapter, there shall be held, ~~on a~~  
34 ~~day to be designated by the county board of election commissioners not less~~  
35 ~~than thirty (30) days nor more than sixty (60) days~~ on the next special  
36 election date under § 7-11-304 before the expiration of the term of office of

1 any member of the board of public utilities, an election for the purpose of  
2 electing a member of the board to succeed the outgoing member.

3  
4 SECTION 23. Arkansas Code § 14-284-212(g)(2)(B), concerning elections  
5 to approve increased assessments in fire protection districts outside of  
6 cities and towns, is amended to read as follows:

7 (B) The election called by the elected board of  
8 commissioners for an increase in the flat fee assessment shall be held ~~within~~  
9 ~~ninety (90) days~~ on the next special election date under § 7-11-304 after the  
10 board of commissioners' meeting that approves the assessment increase.

11  
12 SECTION 24. Arkansas Code § 14-286-103(a), concerning special  
13 elections on the question of the establishment and financing of a red  
14 imported fire ant abatement district, is amended to read as follows:

15 (a) The special election called by the county court to submit the  
16 question of the establishment and financing of a red imported fire ant  
17 abatement district to the electors of the proposed district shall be held in  
18 accordance with § 7-11-201 et seq. ~~no later than ninety (90) days after the~~  
19 ~~proclamation of the election~~ and on the next special election date under § 7-  
20 11-304.

21  
22 SECTION 25. Arkansas Code § 14-386-403(a), concerning elections on  
23 enclosures in fencing districts, is amended to read as follows:

24 (a) The county court shall in the same publication prescribed by § 14-  
25 386-402 give notice of and cause an election to be held ~~within thirty (30)~~  
26 ~~days of~~ on the next special election date under § 7-11-304 after the date of  
27 the filing of the petition, in the townships or parts of townships included  
28 in the petition, where the question of the creation of the proposed fencing  
29 district shall be submitted to the qualified electors living or owning land  
30 in the proposed district.

31  
32 SECTION 26. Arkansas Code § 15-43-204(a)(1), concerning local  
33 elections to redetermine doe-killing areas, is amended to read as follows:

34 (a)(1) Whenever fifty (50) or more qualified electors residing within  
35 an area wholly or partly located within their particular county that has been  
36 designated by regulation of the Arkansas State Game and Fish Commission as a

1 doe-killing area petition the appropriate county court, ~~praying~~ requesting  
 2 that an election be held to determine whether or not such an area or portion  
 3 thereof should remain a doe-killing area, the county court shall order a  
 4 special election in accordance with § 7-11-201 et seq. to be held ~~not more~~  
 5 ~~than ninety (90) days after the date of filing of the petition~~ on the next  
 6 special election date under § 7-11-304.

7  
 8 SECTION 27. Arkansas Code § 23-111-306(b)(1), concerning referendum  
 9 elections on continuing greyhound racing, is amended to read as follows:

10 (b)(1) The date of the special election shall be fixed ~~by the board on~~  
 11 ~~a day not more than ninety (90) days following the date of filing the~~  
 12 ~~petitions~~ under § 7-11-304. The deposit of the funds as provided in  
 13 subsection (a) of this section and the election shall be conducted and shall  
 14 be subject to contest under the general election laws of this state.

15  
 16 SECTION 28. Arkansas Code § 23-113-201(a)(2)(E), concerning elections  
 17 to conduct wagering on electronic games of skill, is amended to read as  
 18 follows:

19 (E) The election shall be held ~~no earlier than thirty-one~~  
 20 ~~(31) calendar days, and no later than one hundred twenty (120) calendar days,~~  
 21 ~~after the effective date of the ordinance in which the election is called by~~  
 22 ~~the governing body~~ on the next special election date after the ordinance is  
 23 filed under § 7-11-304.

24  
 25 SECTION 29. Arkansas Code § 26-52-605(b), concerning special elections  
 26 for equalization of taxes for border cities and towns, is amended to read as  
 27 follows:

28 (b) The special election shall be called ~~not later than one hundred~~  
 29 ~~twenty (120) days~~ for the next special election date under § 7-11-304  
 30 following the adoption of the ordinance by the governing body of the city or  
 31 town, or the filing of a petition requesting the special election.

32  
 33 SECTION 30. Arkansas Code § 26-73-111(c), concerning special local  
 34 sales and use tax elections, is amended to read as follows:

35 (c) The special election shall be called for ~~a date not later than one~~  
 36 ~~hundred twenty (120) days from the date of the action of the governing body~~

1 ~~in establishing the date of the~~ next special election date under § 7-11-304.

2  
 3 SECTION 31. Arkansas Code § 26-74-207(a)(2), concerning special  
 4 elections on sales and use tax for capital improvements, is amended to read  
 5 as follows:

6 (2) The election shall be held ~~within one hundred twenty (120)~~  
 7 ~~days of the ordinance calling the election~~ on the next special election date  
 8 under § 7-11-304.

9  
 10 SECTION 32. Arkansas Code § 26-74-307(a)(2), concerning special  
 11 elections on sales tax for capital improvements, is amended to read as  
 12 follows:

13 (2) The election shall be held ~~within one hundred twenty (120)~~  
 14 ~~days of the ordinance calling for the election~~ on the next special election  
 15 date under § 7-11-304.

16  
 17 SECTION 33. Arkansas Code § 26-74-402(a), concerning special elections  
 18 for sales and use tax for counties without an existing tax, is amended to  
 19 read as follows:

20 (a) The county quorum court of any county not having a countywide one  
 21 percent (1%) sales and use tax on March 14, 1991, may call an election for  
 22 the levy of a ~~one-half~~ five-tenths percent (0.5%) countywide sales and use  
 23 tax for any purpose for which the county general fund or county road fund may  
 24 be used including allocating portions of this tax to the municipalities  
 25 located therein. The election shall be held ~~within one hundred twenty (120)~~  
 26 ~~days of the ordinance calling the election~~ on the next special election date  
 27 under § 7-11-304.

28  
 29 SECTION 34. Arkansas Code § 26-74-502(a), concerning special elections  
 30 for sales and use tax for counties without an existing tax, is amended to  
 31 read as follows:

32 (a) If petitions are filed requesting an election for an initiated  
 33 ordinance levying the tax authorized under this subchapter, the quorum court  
 34 shall submit the question of the levying of the tax to the electors. The  
 35 petitions must be signed by not less than five hundred (500) electors of the  
 36 county. The election shall be held ~~within one hundred twenty (120) days of~~ on

1 the next special election date under § 7-11-304 after the filing of the  
 2 petitions. The tax shall be levied upon approval of a majority of the  
 3 qualified electors voting on the issue at the election.

4  
 5 SECTION 35. Arkansas Code § 26-75-208(a)(2), concerning special  
 6 elections on sales and use taxes, is amended to read as follows:

7 (2) The special election shall be called ~~for a date no later~~  
 8 ~~than one hundred twenty (120) days from the date of action of the governing~~  
 9 ~~body in establishing the date of the special election~~ for the next special  
 10 election date under § 7-11-304.

11  
 12 SECTION 36. Arkansas Code § 26-75-213(a)(3)(B), concerning municipal  
 13 sales and use taxes, is amended to read as follows:

14 (B) If the petition is found to be sufficient, the  
 15 question shall be submitted to the electors ~~at a special election on a date~~  
 16 ~~as may be requested by the petition~~ on the next special election date under §  
 17 7-11-304 after certification of the sufficiency of the petition to the  
 18 governing body of the city.

19  
 20 SECTION 37. Arkansas Code § 26-75-213(a)(4), concerning municipal  
 21 sales and use taxes, is amended to read as follows:

22 (4) The special election shall be called in accordance with § 7-  
 23 11-201 et seq. ~~for a date not more than ninety (90) days from the date on~~  
 24 ~~which the city clerk certifies the sufficiency of the petition to the~~  
 25 ~~governing body of the city.~~

26  
 27 SECTION 38. Arkansas Code § 26-75-308(a)(2), concerning municipal  
 28 sales and use taxes, is amended to read as follows:

29 (2) The special election shall be called for ~~a date no later~~  
 30 ~~than one hundred twenty (120) days from the date of action of the governing~~  
 31 ~~body in establishing the date of special election~~ the next special election  
 32 date under § 7-11-304.

33  
 34 SECTION 39. Arkansas Code § 26-75-404(a)(2), concerning the calling of  
 35 a special election for a temporary tax for acquisition, construction, or  
 36 improvement of parks, is amended to read as follows:

1           (2) If the ordinance provides for submitting the question at a  
 2 special election, the election shall be called in accordance with § 7-11-201  
 3 et seq. for a ~~date not more than ninety (90) days from the date of the~~  
 4 ~~adoption of the ordinance calling the special election~~ the next special  
 5 election date under § 7-11-304.

6  
 7           SECTION 40. Arkansas Code § 26-75-503(b), concerning special elections  
 8 on a gross receipts tax, is amended to read as follows:

9           (b) An election shall be held in the levying city on the question of  
 10 whether the ordinance shall become effective ~~within sixty (60) days after the~~  
 11 ~~receipt of a certified copy of the ordinance~~ on the next special election  
 12 date under § 7-11-304 and shall be conducted in the manner prescribed by law  
 13 for holding state, county, or municipal elections, so far as the manner may  
 14 be applicable.

15  
 16           SECTION 41. Arkansas Code § 26-78-103(b)(1), concerning the county and  
 17 municipal motor vehicle tax, is amended to read as follows:

18           (b)(1) Notwithstanding other provisions of this chapter, before the  
 19 tax levied by any county quorum court upon owners residing everywhere in the  
 20 county or only upon owners residing within the county but outside the  
 21 corporate boundaries of all municipalities in the county may be collected,  
 22 the county court shall call a special election in accordance with § 7-11-201  
 23 et seq. upon the first levy of the tax by the county quorum court, to be held  
 24 ~~not more than ninety (90) days from the date of the adoption of the levy of~~  
 25 ~~the tax by the quorum court~~ on the next special election date under § 7-11-  
 26 304, at which election the qualified electors of the area to be affected by  
 27 the tax shall vote on the question of the levy of the tax.

28  
 29           SECTION 42. Arkansas Code § 26-78-111(c), concerning special elections  
 30 on the county and municipal motor vehicle tax, is amended to read as follows:

31           (c) The ordinance or order shall specifically state the purpose for  
 32 which the bonds are to be issued, the total amount of the issue, and the date  
 33 upon which the election is to be held, which date shall ~~not occur earlier~~  
 34 ~~than thirty (30) days after the passage of the ordinance or the entering of~~  
 35 ~~the order~~ be the next special election date under § 7-11-304.