

Constitution Of The State Of Arkansas Of 1874.

Amend. 75. [Environmental enhancement funds].

<http://www.sos.arkansas.gov/ar-constitution/arcamend75/arcamend75.htm>

[§ 1. Statement of purpose.](#)

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Publisher's Notes. This amendment was adopted at the general election on November 5, 1996, and approved by a vote of 405,216 for and 396,932 against.

The bracketed heading was added by the Publisher.

§ 1. Statement of purpose.

The people of the State of Arkansas find that fish, wildlife, parks, tourism and natural heritage constitute a major economic and natural resource of the state and they desire to provide additional funds to the Arkansas Game and Fish Commission, the Department of Parks and Tourism, the Department of Heritage and Keep Arkansas Beautiful.

§ 2. [Excise tax levied].

(a) There is hereby levied an additional excise tax of one-eighth of one percent (1/8 of 1%) upon all taxable sales of property and services subject to the tax levied by the Arkansas Gross Receipts Act (Arkansas Code § 26-52-101 et seq.), and such tax shall be collected, reported, and paid in the same manner and at the same time as is prescribed by law for the collection, reporting and payment of all other Arkansas gross receipts taxes.

(b) There is hereby levied an additional excise tax of one-eighth of one percent (1/8 of 1%) upon all tangible personal property subject to the tax levied by the Arkansas Compensating Tax Act (Arkansas Code § 26-53-101 et seq.), and such tax shall be collected, reported, and paid in the same manner and at the same time as is prescribed by law for the collection, reporting and payment of Arkansas compensating taxes.

Publisher's Notes. The bracketed section heading was added by the Publisher.

§ 3. Use of proceeds.

(a) Notwithstanding any provision of Amendment 35 or any other provision of the Arkansas Constitution to the contrary, forty-five percent (45%) of all monies collected from the tax levied herein shall be deposited in the State Treasury as special revenues and credited to the Game

Protection Fund to be used exclusively by the Arkansas Game and Fish Commission, as appropriated by the General Assembly.

(b) Forty-five percent (45%) of all monies collected from the tax levied herein shall be deposited in the State Treasury as special revenues and credited to the Department of Parks and Tourism Fund Account to be used by the Department of Parks and Tourism for state park purposes, as appropriated by the General Assembly.

(c) Nine percent (9%) of all monies collected from the tax levied herein shall be deposited in the State Treasury as special revenues and credited to the Arkansas Department of Heritage Fund Account to be used exclusively by the Department of Heritage as appropriated by the General Assembly.

(d) One percent (1%) of all monies collected from the tax levied herein shall be deposited in the State Treasury as special revenues and credited to the Keep Arkansas Beautiful Fund Account, which is hereby created on the books of the State Treasurer, State Auditor and the Chief Fiscal Officer of the State, to be used exclusively by Keep Arkansas Beautiful, as appropriated by the General Assembly.

§ 4. [Administrative procedures].

(a) The General Assembly shall provide for the proper administration and enforcement of this amendment by law.

(b) Unless the General Assembly provides another procedure by law, the provisions of the Arkansas Tax Procedure Act, Sections 26-18-101 et seq., shall so far as practicable be applicable to the tax levied by this amendment and the reporting, remitting and enforcement of the tax.

Publisher's Notes. The bracketed section heading was added by the Publisher.