

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**
4 **By: Joint Budget Committee**

A Bill

ACT 270 OF 1995
SENATE BILL 384

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE TITLE 19, CHAPTER 6,
9 SUBCHAPTERS 3 AND 4, THE REVENUE CLASSIFICATION LAW OF
10 ARKANSAS; AND FOR OTHER PURPOSES."

Subtitle

13 "AN ACT TO AMEND THE REVENUE
14 CLASSIFICATION LAW OF ARKANSAS"

16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

18 SECTION 1. GENERAL REVENUES ENUMERATED. Arkansas Code § 19-6-
19 201(12), (15), (16), (18), (33), (35) and (39) are hereby amended to read as
20 follows:

21 "(12) Petroleum trade practices civil penalties, as enacted by Act 380
22 of 1993;"

23 "(15) "State Insurance Department Trust Fund" moneys in excess of an
24 amount equal to three (3) fiscal year budgets for the State Insurance
25 Department, § 23-61-710(c);"

26 "(16) Bingo gross receipts tax and annual registration fees, § 26-52-
27 1501;"

28 "(18) State, district, and county fair paid admission surcharges, § 2-
29 33-115(a)(3);"

30 "(33) That portion of annual or special vending device decal fees and
31 penalties, as enacted by Title 26, Chapter 57, Subchapter 10, known as the
32 "Vending Devices Decal Act of 1993";"

33 "(35) Telephonic Sellers Registration Fees, § 4-99-104;"

34 "(39) That portion of DWI operator's license reinstatement fees, § 5-65-
35 104(c) and that portion of "Underage DUI Law" driver's license reinstatement
36 fees, § 5-65-304(c);"

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SECTION 2. SPECIAL REVENUES ENUMERATED. Arkansas Code §19-6-301(6), (59), (66), (69), (80), (104), (118), (129), (144), (154), (155), (165), and (167) are hereby amended to read as follows:

"(6) Timberlands taxes, as enacted by Act 354 of 1969, known as the "Forest Fire Protection Tax Act of 1969", and all laws amendatory thereto, § 26-61-101 et seq., and timber management plan fees, § 15-31-111;"

"(59) Hazardous waste transporter, generator and management facility fees, as enacted by Act 5 of the First Extraordinary Session of 1980, and all laws amendatory thereto, and § 8-7-226;"

"(66) Hospital and Institution License Fees, §§ 20-9-201 -- 20-9-221;"

"(69) Department of Health vital statistics fees and other specified fees, as set out in § 20-7-123;"

"(80) Milk laboratory antibiotic drug testing program fees and fines, § 20-59-701 et seq.;"

"(104) All Department of Pollution Control and Ecology fees, unless otherwise provided by law, § 8-1-105; landfill operator license fees, § 8-6-909; and that portion of new tire waste tire fees, § 8-9-404;"

"(118) Five percent (5%) of the gross proceeds collected through set-off procedures from debtors who owe money to the State of Arkansas, as enacted by Act 372 of 1983, §§ 26-36-301 -- 26-36-320;"

"(144) Dept. of Health public health laboratory fees, § 20-7-114;"

"(154) Landfill disposal and transportation fees, § 8-6-606;"

"(155) That portion of driver's license reinstatement fees for the Department of Health-Blood Alcohol Program, §§ 5-65-104(c) and 5-65-304(c);"

"(165) Imported waste tire fees and that portion of new tire waste tire fees, § 8-9-404;"

"(167) Additional landfill disposal and transportation fees, § 8-6-1001 et seq.;"

SECTION 3. SPECIAL REVENUES ENUMERATED. Arkansas Code Title 19, Chapter 6, Subchapter 3 is hereby amended by adding the following new subdivisions:

"(170) Elder or disabled persons enhanced civil penalties, § 4-88-202;

(171) That portion of estate taxes collected in a calendar year that exceeds ten percent (10%) of the average annual estate taxes collected for a

1 five (5) year period immediately preceding the calendar year or fifteen
2 million dollars (\$15,000,000), whichever is greater, § 26-59-122(a) (1);

3 (172) The additional fees assessed or imposed upon insurers, insurance
4 agents, brokers, professional bail bond companies and other licensees or
5 registrants, § 23-61-711; the additional professional bail bond company fees,
6 § 17-17-111; health maintenance organization fees, § 23-76-127(c); and
7 employee leasing firm annual license fees, § 23-92-309;

8 (173) That portion of securities agents initial or renewal registration
9 filing fees, § 23-42-304(2) and (4);

10 (174) That portion of securities registration statement filing fees, §
11 23-42-404(b) (1);

12 (175) Background investigation fees, § 12-8-120;

13 (176) Criminal history information record search fees for noncriminal
14 justice purposes, § 12-12-1012;

15 (177) The additional one cent (1¢) fee for each registered voter
16 identification and address purchased through any county clerk by a private
17 citizen or a private entity, § 7-5-105(b);

18 (178) Crater of Diamonds State Park diamond exploration and production
19 lease royalty payments, § 22-5-817;

20 (179) Those additional corporate franchise taxes, § 26-54-104(b);

21 (180) Arkansas Conservation Corps fee-for-service project fees, § 11-13-
22 105(c);

23 (181) Arkansas Economic Development Incentive Act of 1993 transfers from
24 general revenues for financial incentive plans, § 15-4-1607;

25 (182) Alternative fuels taxes, fees, penalties and interest, as enacted
26 by Title 26, Chapter 62, known as the "Alternative Fuels Tax Law", and all
27 laws amendatory thereto;

28 (183) Dog racing taxes derived from seventy-five percent (75%) of the
29 net proceeds of six (6) additional days of dog races during each twelve-month
30 period, § 23-111-515;

31 (184) Transporters of commercial medical waste vehicle inspection fees,
32 § 20-32-105;

33 (185) Motor vehicle accident report and records of traffic violations
34 photostatic or written copies fees, § 27-53-210;

35 (186) Unregistered motor vehicle fines, § 27-14-314 and motor vehicle

1 liability insurance fines, § 27-22-103;

2 (187) Rail and other carriers fees, § 23-16-105;

3 (188) Life care provider application filing fees, § 23-93-206;

4 (189) Additional marriage license fees, § 9-30-109;

5 (190) Used motor vehicle dealer license fees, § 23-112-608 and that
6 portion of used motor vehicle dealer fines, § 23-112-603(c)(1);

7 (191) That portion of annual or special vending device decal fees and
8 penalties, as enacted by Title 26, Chapter 57, Subchapter 10, known as the
9 "Vending Devices Decal Act of 1993";

10 (192) Additional court costs for non-attendance at or non-completion of
11 alcohol and driving education programs for underage drivers, § 5-65-307."

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13 SECTION 4. Arkansas Code 19-6-404 is hereby amended to read as follows:

14 "19-6-404. Department of Arkansas State Police Fund.

15 The Department of Arkansas State Police Fund shall consist of those
16 special revenues as specified in subdivisions (1), (5), (7), (8), (9), (37),
17 (38), (40), (56), (94), (128), (150), (168), (175), (184), (185), (186), and
18 (190) of § 19-6-301, and those general revenues as may be provided by law,
19 there to be used for the maintenance, operation, and improvement of the
20 Department of Arkansas State Police in carrying out the functions, powers, and
21 duties as set out by § 12-8-106 or other duties imposed by law upon the
22 Department of Arkansas State Police."

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24 SECTION 5. Arkansas Code 19-6-405 is hereby amended to read as follows:

25 "19-6-405. State Highway and Transportation Department
26 Fund.

27 The State Highway and Transportation Department Fund shall consist of
28 that part of the special revenues as specified in subdivisions (2), (3), (4),
29 (22), (81), (105), (106), (107) and (182) of § 19-6-301, known as "highway
30 revenue" as distributed under § 27-70-201 et seq., which is the Arkansas
31 Highway Revenue Distribution Law, and § 27-70-103 and § 27-72-301 et seq. ;
32 those special revenues specified in subdivisions (10) and (187) of § 19-6-301;
33 fifty percent (50%) of subdivision (26) of § 19-6-301; and that portion of
34 subdivision (2) as set out in 27-14-601(a)(3)(H)(ii)(f); federal revenue
35 sharing funds as set out in § 19-5-1005; and any federal funds which may

1 become available, there to be used for the maintenance, operation, and
2 improvement required by the Arkansas State Highway and Transportation
3 Department in carrying out the functions, powers, and duties as set out in
4 Arkansas Constitution, Amendment 42, and §§ 27-65-102 - 27-65-107, 27-65-110,
5 27-65-122, 27-65-124, and 27-70-209 of this Code, and the other laws of this
6 state prescribing the powers and duties of the Arkansas State Highway and
7 Transportation Department and the State Highway Commission."

8

9 SECTION 6. Arkansas Code 19-6-408 is hereby amended to read as
10 follows:

11 "19-6-408. Plant Board Fund.

12 The Plant Board Fund shall consist of those special revenues as
13 specified in subdivisions (46), (49), (50), (51), (52), (53), (54), (55),
14 (122), and (169) of § 19-6-301, thirty-one cents (31¢) of the fertilizer
15 inspection fees set out in subdivision (48) of § 19-6-301, and all of those
16 special revenues in subdivision (47) of § 19-6-301 with the exception of ten
17 cents (10¢) of the thirty cents (30¢) for tonnage reports, non-revenue
18 receipts from the Fire Ant Poison Cost Sharing Program, § 2-16-105, and those
19 general revenues as may be provided by law, there to be used for the
20 maintenance, operation, and improvement required by the State Plant Board in
21 carrying out the functions, powers, and duties as set out in § 2-16-201 et
22 seq., or other duties imposed by law upon the State Plant Board, and those
23 functions, powers, and duties as set out in § 4-18-201 et seq."

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25 SECTION 7. Arkansas Code 19-6-444 is hereby amended to read as follows:

26 "19-6-444. Arkansas Department of Pollution Control and

27 Ecology Fee Fund.

28 The Arkansas Department of Pollution Control and Ecology Fee Fund shall
29 consist of those special revenues as specified in subdivision (104) of §
30 19-6-301, there to be used to defray the costs of operating the department as
31 set out in §§ 8-1-101 - 8-1-105."

32

33 SECTION 8. Arkansas Code 19-6-472 is hereby amended to read as follows:

34 "19-6-472. Economic Development of Arkansas Fund.

35 The Economic Development of Arkansas Fund shall consist of those special

1 revenues as specified in subdivision (171) of § 19-6-301, there to be used for
2 the purpose of economic development of Arkansas as managed and distributed by
3 the Economic Development of Arkansas Fund Commission, as set out in § 26-59-
4 122."

5

6 SECTION 9. Arkansas Code 19-6-473 is hereby amended to read as follows:

7 "19-6-473. Elder and Disabled Victims Fund.

8 The Elder and Disabled Victims Fund shall consist of those special
9 revenues as specified in subdivision (170) of § 19-6-301, there to be used for
10 the investigation and prosecution of deceptive acts against elder and disabled
11 persons and for consumer education initiatives directed toward elder and
12 disabled persons, law enforcement officers, the judicial system, social
13 services professionals, and the general public on the provisions of the
14 Arkansas Deceptive Trade Practices Act, § 4-88-101 et seq., and related
15 statutes."

16

17 SECTION 10. Arkansas Code 19-6-474 is hereby amended to read as
18 follows:

19 "19-6-474. State Police Equipment Fund.

20 The State Police Equipment Fund shall consist of those special revenues
21 as specified in subdivision (176) of § 19-6-301, there to be used for the
22 acquisition of an automated fingerprint identification system, and effective
23 July 1, 1998, for those purposes as set out in § 12-12-1012(b)(2)."

24

25 SECTION 11. SPECIAL REVENUE FUNDS CREATED. Arkansas Code Title 19,
26 Chapter 6, Subchapter 4 is hereby amended by adding the following sections:

27 "19-6-475. Securities Department Fund.

28 The Securities Department Fund shall consist of those special revenues
29 as specified in subdivisions (173) and (174) of § 19-6-301 and such other
30 funds as may be provided by law or regulatory action, there to be used for the
31 maintenance, operation, support, and improvement of the State Securities
32 Department in carrying out its functions, powers and duties as set out by law
33 and by rule and regulation not inconsistent with law, as set out in § 23-42-
34 211.

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1 19-6-476. Computerized Voter Registration Fund.

2 The Computerized Voter Registration Fund shall consist of those special
3 revenues as specified in subdivision (177) of § 19-6-301, there to be used
4 exclusively by the State Board of Election Commissioners for funding a
5 computerized statewide voter registration system, as set out in § 7-5-105.

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7 19-6-477. Crater of Diamonds State Park Improvement Fund.

8 The Crater of Diamonds State Park Improvement Fund shall consist of the
9 first \$200,000 of those special revenues as specified in subdivision (178) of
10 § 19-6-301, there to be used by the State Parks, Recreation, and Travel
11 Commission for maintenance and improvements at the Crater of Diamonds State
12 Park, as appropriations are available, as set out in § 22-5-817.

13

14 19-6-478. Signature Imaging System Fund.

15 The Signature Imaging System Fund shall consist of those special
16 revenues as specified in subdivision (179) of § 19-6-301, there to be used by
17 the Secretary of State to acquire and maintain the necessary equipment and
18 facilities to accommodate the signature imaging system, as set out in § 7-9-
19 124 and § 26-54-104.

20

21 19-6-479. Economic Development Incentive Fund.

22 The Economic Development Incentive Fund shall consist of those special
23 revenues as specified in subdivision (181) of § 19-6-301, there to be used for
24 financial incentive plans to provide businesses with an incentive to locate a
25 new facility or expand an existing facility in Arkansas and for the other
26 purposes as set out in the "Arkansas Economic Development Incentive Act of
27 1993", § 15-4-1601 et seq."

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29 SECTION 12. Arkansas Code § 19-6-201(36) is hereby repealed.

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31 SECTION 13. Arkansas Code § 26-60-112 is hereby amended to read as
32 follows, in order to make a technical correction in the disposition of Real
33 Property Transfer Taxes:

34 "26-60-112. Disposition of funds collected.

35 (a) Those revenues derived from the additional tax levied by § 26-60-

1 105(b) shall be deposited by the Director of the Department of Finance and
2 Administration in the State Treasury as special revenues and distributed
3 according to § 15-12-103.

4 (b) Those revenues derived from the tax levied in § 26-60-105(a) shall
5 be deposited by the Director of the Department of Finance and Administration
6 in the State Treasury, and the Treasurer of State shall, after deducting three
7 percent (3%) thereof for distribution to the Constitutional Officers Fund and
8 the State Central Services Fund to be used for the purposes as provided by
9 law, distribute the net amount thereof as follows:

10 (1) Ten percent (10%) of the remainder shall be distributed as special
11 revenues, as follows:

12 (A) The first forty thousand dollars (\$40,000) thereof during each
13 fiscal year shall be credited to the County and Circuit Clerks Continuing
14 Education Fund, which is established in the State Treasury, to be used for
15 defraying the expenses of training seminars and other educational projects
16 benefiting county and circuit clerks in this state, as provided by
17 appropriations enacted by the General Assembly; and

18 (B) The remainder of the ten percent (10%) thereof available for
19 distribution during each fiscal year shall be credited as special revenues to
20 the County Aid Fund, to be distributed in the manner provided by law to the
21 circuit clerk in the county in which the property upon which the tax is paid
22 is situated, to be paid over by the circuit clerk to the county general fund;

23 (2) Ninety percent (90%) of the remainder thereof shall be distributed
24 as follows:

25 (A) The entire amount collected during each fiscal year until there has
26 been collected an amount of such tax equaling the amount of tax collected
27 under this chapter during fiscal year 1982-83 shall be credited as general
28 revenues to be allocated to the various funds participating in the
29 distribution of general revenues in the amount of each such fund as provided
30 by and to be used for the respective purposes set forth in the Revenue
31 Stabilization Law, § 19-5-101 et seq.; and

32 (B) After making the distribution thereof as provided in subdivision
33 (2)(A) of this subsection, the remainder available each fiscal year shall be
34 credited as special revenues to the County Aid Fund to be used for
35 supplementing moneys therein for court reporter salaries and expenses as

1 provided by law. Any amount received over and above this amount shall be
2 deposited into the State Treasury as general revenues."

3

4 SECTION 14. Arkansas Code 20-7-123(a) is hereby amended to read as
5 follows, to provide for the revenue classification of Department of Health
6 fees:

7 "(a) All revenue derived from fees collected pursuant to this section shall
8 be deposited as special revenues in the State Treasury, where they shall be
9 credited to the Public Health Fund."

10

11 SECTION 15. Arkansas Code 19-6-446 is hereby amended to read as
12 follows:

13 "19-6-446. Highway Safety Special Fund.

14 The Highway Safety Special Fund shall consist of those special revenues
15 as specified in Subdivision (192) and eighty-three and three-tenths percent
16 (83.3%) of those special revenues as specified in subdivision (115) and fifty
17 percent (50%) of those special revenues as specified in subdivision (129) of
18 §19-6-301, there to be used for support of programs of the Arkansas Highway
19 Safety Program as set out in §§ 16-17-110, 16-18-106, and 16-19-413."

20

21 SECTION 16. CODE. All provisions of this Act of a general and
22 permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the
23 Arkansas Code Revision Commission shall incorporate the same in the Code.

24

25 SECTION 17. SEVERABILITY. If any provision of this Act or the
26 application thereof to any person or circumstance is held invalid, such
27 invalidity shall not affect other provisions or applications of the Act which
28 can be given effect without the invalid provision or application, and to this
29 end the provisions of this Act are declared to be severable.

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31 SECTION 18. GENERAL REPEALER. All laws and parts of laws in conflict
32 with this Act are hereby repealed.

33

34 SECTION 19. EMERGENCY CLAUSE. It is hereby found and determined by the
35 Eightieth General Assembly, that various laws have been enacted since the

1 passage of the Revenue Classification Law which have changed or created
2 various revenues collected by the State, and that this amendment to the
3 Revenue Classification Law is necessary in order to reflect the various taxes,
4 licenses, fees and other revenues levied and collected for the support of and
5 use by State Government as they currently exist and from which appropriations
6 which become effective July 1, 1995 have been made by the Eightieth General
7 Assembly. Therefore, an emergency is hereby declared to exist and this Act
8 being necessary for the immediate preservation of the public peace, health and
9 safety shall be in full force and effect from and after July 1, 1995.

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APPROVED: 2-13-95

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