

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001
4

A Bill

Act 229 of 2001
SENATE BILL 341

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE TITLE 19, CHAPTER 6,
10 SUBCHAPTERS 2, 3 AND 4, THE REVENUE CLASSIFICATION LAW
11 OF ARKANSAS; AND FOR OTHER PURPOSES.
12

Subtitle

13 AN ACT TO AMEND THE REVENUE
14 CLASSIFICATION LAW OF ARKANSAS.
15
16
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
19

20 SECTION 1. Arkansas Code 19-6-201(7), (16), (19), (31), and (39) are
21 amended to reflect current General Revenues Enumerated to read as follows:

22 (7) Escheat of unclaimed property, as enacted by ~~Act 256 of 1979~~ Act 850 of
23 1999, known as the "Uniform Disposition of Unclaimed Property Act", and all
24 laws amendatory thereto, § 18-28-201 et seq.;

25 (16) Large Truck Speeding Fines, §27-50-311;

26 (19) Insurance premium taxes, as enacted by Act 148 of 1959, known as the
27 "Arkansas Insurance Code", §§ 23-60-101 - 23-60-108, 23-60-110, 23-61-101 -
28 23-61-112, ~~23-61-201 - 23-61-206~~, 23-61-301 - 23-61-307, 23-61-401, 23-61-402,
29 23-62-101 - 23-62-108, 23-62-201, 23-62-202, 23-62-203 [~~repealed~~], 23-62-204,
30 23-62-205, 23-63-101 - 23-63-104, 23-63-201 - 23-63-216, 23-63-301, 23-63-302,
31 ~~23-63-401 - 23-63-404~~ [~~repealed~~], 23-63-601 - 23-63-613, 23-63-701, 23-63-801
32 - 23-63-833, 23-63-835 - 23-63-838, 23-63-901 - 23-63-912, 23-63-1001 - 23-63-
33 1004, 23-64-101 - 23-64-103, 23-64-202 - 23-64-227, ~~23-64-228~~ [~~transferred~~],
34 ~~23-64-229~~ [~~transferred~~], 23-65-101 - 23-65-104, 23-65-201 - 23-65-205, 23-65-
35 301 - 23-65-319, 23-66-201 - 23-66-214, 23-66-301 - 23-66-306, 23-66-308 - 23-
36 66-311, 23-66-313, 23-66-314, 23-68-101 - 23-68-113, 23-68-115 - 23-68-132,

1 23-69-101 - 23-69-103, 23-69-105 - 23-69-141, 23-69-143, 23-69-149 - 23-69-
 2 156, 23-70-101 - 23-70-124, 23-71-101 - 23-71-116, 23-72-101 - 23-72-122, 23-
 3 73-101 - 23-73-116, 23-75-101 - 23-75-120, 23-79-101 - 23-79-106, 23-79-109 -
 4 23-79-128, 23-79-131 - 23-79-134, 23-79-202 - 23-79-210, 23-81-101 - 23-81-
 5 117, 23-81-120 - 23-81-136, 23-81-201 - 23-81-213, 23-82-101 - 23-82-118, 23-
 6 84-101 - 23-84-111, 23-85-101 - 23-85-131, 23-86-101 - 23-86-104, 23-86-106 -
 7 23-86-109, 23-86-112, 23-87-101 - 23-87-119, 23-88-101, 23-89-101, 23-89-102,
 8 26-57-601 - 26-57-605, 26-57-607, 26-57-608, and 26-57-610 and all laws
 9 amendatory thereto, with the exception of those premium taxes set aside for
 10 the various municipal fireman's relief and pension funds, for the various
 11 police officers' pension and relief funds, and for the Workers' Compensation
 12 Commission, and, with the exception of those additional premium taxes set
 13 aside for the Fire Protection Premium Tax Fund, § 26-57-614, and insurance
 14 premium taxes from domestic insurers not maintaining a home office in this
 15 state as enacted by Act 908 of 1979, and all laws amendatory thereto, §§ 23-
 16 60-102, 26-57-601 - 26-57-605, and 26-57-607;

17 (31) Professional fundraiser and solicitor fees, as enacted by ~~Act 253 of~~
 18 ~~1959, §§ 17-41-101 - 17-41-108~~ Act 1198 of 1999, §§ 4-28-401 - 4-28-416;

19 (39) That portion of DWI operator's license reinstatement fees, §5-65-119(3),
 20 and that portion of "Underage DUI Law" driver's license reinstatement fees, §
 21 ~~5-65-304(c)~~ §§ 5-65-304(d) and 5-65-310(f);

22

23 SECTION 2. Arkansas Code 19-6-201(22), concerning various alcoholic
 24 beverages taxes and fees enumerated as general revenues, is amended to add the
 25 following new subdivision:

26 (L) Wine Sales On-Premise Licenses, §§ 3-9-601 - 3-9-606.

27

28 SECTION 3. Arkansas Code 19-6-201, concerning various taxes and fees
 29 enumerated as general revenues, is amended to add the following new
 30 subsection:

31 (49) Election and Voter Registration Law Fines.

32

33 SECTION 4. Arkansas Code 19-6-201(46) is repealed.

34 ~~(46) Tax-Deferred Tuition Savings Program excess contribution penalties, § 6-~~
 35 ~~83-104;~~

36

1 SECTION 5. Arkansas Code 19-6-301(4), (27), (30), (151), (155), (164),
 2 (178) and (191) are amended to reflect current Special Revenues Enumerated to
 3 read as follows:

4 (4) Gasoline taxes, as enacted by § 26-55-201 et seq., including the eight
 5 and one-half cent (8.5¢) tax on motor fuels levied by § 26-55-205(a), the
 6 additional one cent (1¢) tax on motor fuels levied by § 26-55-205(b), the
 7 additional four cent (4¢) tax on motor fuels levied by § 26-55-1002(a), and
 8 the additional five cent (5¢) tax on motor fuels levied by §§ 26-55-1201(a)
 9 and 26-56-601, and the additional total of three cents (3¢) tax on motor fuels
 10 levied by §26-55-1006;

11 ~~(27) Insurance premium taxes collected from foreign insurers and domestic~~
 12 ~~insurers on insurance premiums upon property insured against fire and extended~~
 13 ~~coverage, tornado, windstorm, cyclone, and hail located in cities, towns, and~~
 14 ~~fire protection districts which have organized fire departments which qualify~~
 15 ~~for the firemen's relief and pension funds, as enacted by Act 148 of 1959, and~~
 16 ~~all laws amendatory thereto, §§ 23-60-101—23-60-108, 23-60-110, 23-61-101—~~
 17 ~~23-61-112, 23-61-201—23-61-206, 23-61-301—23-61-307, 23-61-401, 23-61-402,~~
 18 ~~23-62-101—23-62-108, 23-62-201, 23-62-202, 23-62-203 [repealed], 23-62-204,~~
 19 ~~23-62-205, 23-63-101—23-63-104, 23-63-201—23-63-216, 23-63-301, 23-63-302,~~
 20 ~~23-63-401—23-63-404 [repealed], 23-63-601—23-63-613, 23-63-701, 23-63-801~~
 21 ~~—23-63-833, 23-63-835—23-63-838, 23-63-901—23-63-912, 23-63-1001—23-63-~~
 22 ~~1004, 23-64-101—23-64-103, 23-64-202—23-64-227, 23-64-228 [transferred],~~
 23 ~~23-64-229 [transferred], 23-65-101—23-65-104, 23-65-201—23-65-205, 23-65-~~
 24 ~~301—23-65-319, 23-66-201—23-66-214, 23-66-301—23-66-306, 23-66-308—23-~~
 25 ~~66-311, 23-66-313, 23-66-314, 23-68-101—23-68-113, 23-68-115—23-68-132,~~
 26 ~~23-69-101—23-69-103, 23-69-105—23-69-141, 23-69-143, 23-69-149—23-69-~~
 27 ~~156, 23-70-101—23-70-124, 23-71-101—23-71-116, 23-72-101—23-72-122, 23-~~
 28 ~~73-101—23-73-107, 23-73-108 [repealed], 23-73-109 [repealed], 23-73-110—~~
 29 ~~23-73-116, 23-75-101—23-75-120, 23-79-101—23-79-106, 23-79-109—23-79-~~
 30 ~~128, 23-79-131—23-79-134, 23-79-202—23-79-210, 23-81-101—23-81-117, 23-~~
 31 ~~81-120—23-81-136, 23-81-201—23-81-213, 23-82-101—23-82-118, 23-84-101—~~
 32 ~~23-84-111, 23-85-101—23-85-131, 23-86-101—23-86-104, 23-86-106—23-86-~~
 33 ~~109, 23-86-112, 23-87-101—23-87-119, 23-88-101, 23-89-101, 23-89-102, 26-57-~~
 34 ~~601—26-57-605, 26-57-607, 26-57-608, and 26-57-610; and insurance premium~~
 35 ~~taxes collected from alien and foreign insurers on insurance premiums upon~~
 36 ~~insurance contracts written on motor vehicles, the licensed address of which~~

1 ~~is a qualified city or town for the police officers' pension and relief fund,~~
2 ~~as enacted by Act 270 of 1981, and all laws amendatory thereto, §§ 24-11-301~~
3 ~~24-11-303~~ Those Insurance Premium Taxes set aside for firemen's and police
4 officer's pension and relief and related purposes, §§ 24-11-301 and 24-11-809,
5 ~~with the exception of those premium taxes set aside for transfer to the~~
6 State Police Retirement Fund under § 24-6-209(b).

7 (30) Various asset forfeiture proceeds, §§ 5-64-505(f)(5)(B); 5-65-
8 505(h)(1)(A); and 5-64-505(i);

9 (151) Arkansas Catfish Promotion Board Assessments, §2-9-107;

10 (155) That portion of driver's license reinstatement fees for the Department
11 of Health, Blood Alcohol Program, §§ 5-65-119(1), ~~and 5-65-304(c)~~ and 5-65-
12 310(f);

13 (164) Those additional insurance premium taxes as specified in § 26-57-614
14 and the amount of insurance premium taxes transferred due to the provisions of
15 §§ 24-11-301 and 24-11-809;

16 (178) Marine Sanitation Program Fees, §§ 27-101-401 --- 27-101-408;

17 (191) Insurance Fraud Investigation Division ~~administrative and regulatory~~
18 ~~fees~~ anti fraud assessments and penalties, §§ 23-100-104 and 23-100-105;

19
20 SECTION 6. Arkansas Code Title 19, Chapter 6, Subchapter 3 is amended
21 by adding the following new subsections to reflect current Special Revenues
22 Enumerated to read as follows:

23 (199) Electric utilities civil sanctions, § 23-19-401(c); and

24 (200) Thirty percent (30%) of parking fines and fees, § 27-15-305.

25
26 SECTION 7. Arkansas Code 19-6-301(23) and (125) are repealed.

27 ~~(23) Excess athletic commission fees, as enacted by Act 131 of 1927, §§ 17-~~
28 ~~22-201 --- 17-22-204, 17-22-301 --- 17-22-303, and 17-22-305;~~

29 ~~(125) Prepaid funeral benefit organization application filing fees, annual-~~
30 ~~report fees, and examination fees, as enacted by Act 156 of 1985, §§ 23-40-103~~
31 ~~--- 23-40-106 and 23-40-108 --- 23-40-121;~~

32
33 SECTION 8. Arkansas Code 19-6-405 is amended to read as follows:

34 19-6-405. State Highway and Transportation Department Fund.

35 The State Highway and Transportation Department Fund shall consist of that
36 part of the special revenues as specified in subdivisions (2), (3), (4), (22),

(81), (105), (106), (107), and (182) of § 19-6-301, known as "highway revenue" as distributed under § 27-70-201 et seq., which is the Arkansas Highway Revenue Distribution Law, and §§ 27-70-103 and 27-72-301 et seq.; those special revenues specified in subdivisions (10), (152) and (187) of § 19-6-301; fifty percent (50%) of subdivision (26) of § 19-6-301; and that portion of subdivision (2) as set out in § 27-14-601(a)(3)(H)(ii)(f); those "designated revenues" as set out in § 26-56-201(e)(1), which consist of the additional total of four cents (4¢) distillate special fuel taxes, to be distributed as provided in the Arkansas Highway Financing Act of 1999; federal revenue sharing funds as set out in § 19-5-1005; and any federal funds which may become available, there to be used for the maintenance, operation, and improvement required by the Arkansas State Highway and Transportation Department in carrying out the functions, powers, and duties as set out in Arkansas Constitution, Amendment 42, and §§ 27-65-102 - 27-65-107, 27-65-110, 27-65-122 and 27-65-124 of this Code, and the other laws of this state prescribing the powers and duties of the Arkansas State Highway and Transportation Department and the State Highway Commission.

SECTION 9. Arkansas Code 19-6-406 is amended to read as follows:
 19-6-406. Public Service Commission Fund.

The Public Service Commission Fund shall consist of those special revenues as specified in subdivisions (70), (71), ~~and (98)~~ and (199) of § 19-6-301, there to be used for the maintenance, operation, and improvement required by the Arkansas Public Service Commission in carrying out the functions, powers, and duties as set out in § 23-2-101 et seq., or other duties imposed by law upon the commission.

SECTION 10. Arkansas Code 19-6-454 is amended to read as follows:
 19-6-454. Firemen's and Police Officers' Pension and Relief Fund.

The Firemen's and Police Officers' Pension and Relief Fund shall consist of those special revenues as specified in subdivision (27) of § 19-6-301, there to be used for distribution to the various qualified city, town or fire protection district police officers' pension and relief funds and firemen's pension funds as set out in §§ 24-11-301, 24-11-302 and 24-11-810.

SECTION 11. Arkansas Code 19-6-460 is amended to read as follows:

1 19-6-460. Crime Lab Equipment Fund.

2 The Crime Lab Equipment Fund shall consist of those special revenues as
3 specified in subdivision (30) of 19-6-301, there to be used only for the
4 purchase of equipment by the State Crime Laboratory as set out in §12-12-323.

5
6 SECTION 12. Arkansas Code 19-6-464 is amended to read as follows:

7 19-6-464. Arkansas Catfish Promotion Fund.

8 The Arkansas Catfish Promotion Fund shall consist of those special revenues as
9 specified in subdivision (151) of 19-6-301, there to be used for Arkansas
10 catfish promotion and research and for the operation and maintenance of the
11 Arkansas Catfish Promotion Board office and payment of board member expenses,
12 as set out in § 2-9-112.

13
14 SECTION 13. Arkansas Code 19-6-477 is amended to read as follows:

15 19-6-477. Governor's Commission on People with Disabilities Fund.

16 The Governor's Commission on People with Disabilities Fund shall consist of
17 those special revenues as specified in subdivision (200) of 19-6-301, there to
18 be used for the purpose of funding activities of the Governor's Commission on
19 People with Disabilities, as set out in § 27-15-305.

20
21 SECTION 14. Arkansas Code 19-6-422 is repealed.

22 ~~19-6-422. Firemen's Relief and Pension Fund.~~

23 ~~The Firemen's Relief and Pension Fund shall consist of those special revenues~~
24 ~~as specified in subdivision (27) of § 19-6-301, there to be used for the~~
25 ~~benefit of the firemen's relief and pension fund of each city, town, or fire~~
26 ~~protection district that qualified for participation in these special revenues~~
27 ~~as authorized by law.~~

28
29 SECTION 15. Arkansas Code 19-6-431 is repealed.

30 ~~19-6-431. Police Officer's Pension and Relief Fund.~~

31 ~~The Police Officer's Pension and Relief Fund shall consist of those special~~
32 ~~revenues as specified in subdivision (27) of § 19-6-301, there to be used for~~
33 ~~the benefit of the police officer's pension and relief fund of each city or~~
34 ~~town that qualifies for participation in these special revenues as authorized~~
35 ~~by law.~~

