Hall of the House of Representatives

92nd General Assembly - Fiscal Session, 2020

Amendment Form

JBC 4-9-2020 (4), (25)

Subtitle of House Bill No. 1083

AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION APPROPRIATION FOR THE 2020-2021 FISCAL YEAR.

Amendment No. 1 to House Bill 1083

Amend House Bill No. 1083 as originally introduced:

Page 12, immediately following line 3, insert a new line item to read as follows:

"(12.1) A014C FISCAL DIVISION MANAGER

1

GRADE GS12"

AND

Page 12, line 16, delete "1" and insert "3"

AND

Page 12, line 20, delete "5" and insert "6"

AND

Page 12, line 36, delete "711" and insert "715"

AND

Page 13, line 5, delete "1,528" and insert "1,536"

AND

Page 13, line 25, delete "\$55,716,051" and insert "56,006,798"

AND

Page 13, line 27, delete "20,540,607" and insert "20,648,032"

AND



Page 13, line 35, delete "_\$106,391,658" and insert "_\$106,789,830".

AND

Page 22, immediately following SECTION 36 insert new SECTIONS to read as follows:

" SECTION 37. SPECIAL LANGUAGE - CODE AMENDMENT. Arkansas Code Title 26, Chapter 51, Subchapter 3, is amended to add an additional section to read as follows:

26-51-316. Disaster relief payments and rebates.

- (a) There is allowed an exemption from the income tax imposed under this chapter for:
- (1) Payments made to a taxpayer by the United States Department of Agriculture under the Market Facilitation Program authorized by 15 U.S.C § 714, as it existed on January 1, 2020; and
- (2) Recovery rebates provided by the United States Department of the Treasury under Section 6428 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136.
- (b) Expenses for losses related to the receipt of a payment from the Market Facilitation Program to a taxpayer are not deductible or otherwise permitted to offset any other income from the tax year in which the loss or expenses are incurred.
- SECTION 38. <u>EFFECTIVE DATE</u>. <u>Section 37 of this act is effective for tax years beginning on or after January 1, 2020."</u>

AND

Appropriately renumber all subsequent sections

AND

Page 23, delete SECTION 39 in its entirety and substitute the following:

"SECTION 41. EMERGENCY CLAUSE. It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2020 is essential to the operation of the agency for which the appropriations in this Act are provided; with the exception that Section 37 and Section 38 in this Act shall be in full force and effect from and after the date of its passage and approval, and that in the event of an extension of the Legislative Session, the delay in the effective date of this Act beyond July 1, 2020, with the exception that Section 37 and Section 38 in this Act shall be in full force and effect from and after the date of its passage and approval, could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2020;

with the exception that Section 37 and Section 38 in this Act shall be in full force and effect from and after the date of its passage and approval."

The Amendment was read	
By: Joint Budget Committee	
By: Representative Jett	
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JAP124	Chief Cler