

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Joint Budget Committee**

A Bill

HOUSE BILL

For An Act To Be Entitled

8 "AN ACT TO MAKE AN APPROPRIATION FOR THE REFUND OF LOCAL
9 SALES AND USE TAXES BY THE OFFICE OF THE TREASURER OF
10 STATE FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1993; AND
11 FOR OTHER PURPOSES."

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

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15 SECTION 1. APPROPRIATIONS - CITY SHARE. There is hereby appropriated,
16 to the Office of the Treasurer of State, to be payable from the Local Sales
17 and Use Tax Trust Fund, for refunding each city's share of local sales and use
18 taxes as assessed by authority of Arkansas Code 26-75-307 by the Office of the
19 Treasurer of State for the biennial period ending June 30, 1993, the
20 following:

21	22	23 FISCAL YEARS	
	ITEM	1991-92	1992-93
24	(01) REFUNDS - CITY SHARE	<u>\$200,000,000</u>	<u>\$200,000,000</u>

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26 SECTION 2. APPROPRIATIONS - COUNTY SHARE. There is hereby appropriated,
27 to the Office of the Treasurer of State, to be payable from the Local Sales
28 and Use Tax Trust Fund, for refunding each county's share of local sales and
29 use taxes as assessed by authority of Arkansas Code 26-74-307 by the Office of
30 the Treasurer of State for the biennial period ending June 30, 1993, the
31 following:

32	33	34 FISCAL YEARS	
	ITEM	1991-92	1992-93
35	(01) REFUNDS - COUNTY SHARE	<u>\$300,000,000</u>	<u>\$300,000,000</u>

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2 SECTION 3. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
3 authorized by this Act shall be limited to the appropriation for such agency
4 and funds made available by law for the support of such appropriations; and
5 the restrictions of the State Purchasing Law, the General Accounting and
6 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
7 Procedures and Restrictions Act, or their successors, and other fiscal control
8 laws of this State, where applicable, and regulations promulgated by the
9 Department of Finance and Administration, as authorized by law, shall be
10 strictly complied with in disbursement of said funds.

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12 SECTION 4. LEGISLATIVE INTENT. It is the intent of the General
13 Assembly that any funds disbursed under the authority of the appropriations
14 contained in this Act shall be in compliance with the stated reasons for which
15 this Act was adopted, as evidenced by the Agency Requests, Executive
16 Recommendations and Legislative Recommendations contained in the budget
17 manuals prepared by the Department of Finance and Administration, letters, or
18 summarized oral testimony in the official minutes of the Arkansas Legislative
19 Council or Joint Budget Committee which relate to its passage and adoption.

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21 SECTION 5. CODE. All provisions of this Act of a general and permanent
22 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
23 Code Revision Commission shall incorporate the same in the Code.

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25 SECTION 6. 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 7. GENERAL REPEALER. All laws and parts of laws in conflict
32 with this Act are hereby repealed.

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34 SECTION 8. HEALTH PREMIUMS. The Office of the Treasurer of State shall
35 not, during the 1992-93 fiscal year, spend more for health insurance per

1 employee than the amount being contributed to the State Employees Health
2 Insurance Program.

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SECTION 9. EMERGENCY CLAUSE. It is hereby found and determined by the
Seventy-Eighth General Assembly, that the Constitution of the State of
Arkansas prohibits the appropriation of funds for more than a two (2) year
period; that the effectiveness of this Act on July 1, 1991 is essential to the
operation of the agency for which the appropriations in this Act are provided,
and that in the event of an extension of the Regular Session, the delay in the
effective date of this Act beyond July 1, 1991 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, 1991.

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