

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
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, 1995; AND
11 FOR OTHER PURPOSES."

Subtitle

14 "AN ACT FOR THE OFFICE OF THE TREASURER OF STATE
15 APPROPRIATION."

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

19 SECTION 1. APPROPRIATIONS - CITY SHARE. There is hereby appropriated,
20 to the Office of the Treasurer of State, to be payable from the Local Sales
21 and Use Tax Trust Fund, for refunding each city's share of local sales and use
22 taxes assessed by authority of Arkansas Code 26-75-307 by the Office of the
23 Treasurer of State for the biennial period ending June 30, 1995, the
24 following:

| ITEM | FISCAL YEARS | |
|---------------------------|----------------------|----------------------|
| NO. | 1993-94 | 1994-95 |
| (01) REFUNDS - CITY SHARE | <u>\$300,000,000</u> | <u>\$300,000,000</u> |

30 SECTION 2. APPROPRIATIONS - COUNTY SHARE. There is hereby appropriated,
31 to the Office of the Treasurer of State, to be payable from the Local Sales
32 and Use Tax Trust Fund, for refunding each county's share of local sales and
33 use taxes as assessed by authority of Arkansas Code 26-74-307 by the Office of
34 the Treasurer of State for the biennial period ending June 30, 1995, the
35 following:

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2 ITEM FISCAL YEARS

| | | |
|-------------------------------|----------------------|----------------------|
| 3 NO. | 1993-94 | 1994-95 |
| 4 (01) REFUNDS - COUNTY SHARE | <u>\$400,000,000</u> | <u>\$400,000,000</u> |

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

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

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

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29 SECTION 6. SEVERABILITY. If any provision of this Act or the
30 application thereof to any person or circumstance is held invalid, such
31 invalidity shall not affect other provisions or applications of the Act which
32 can be given effect without the invalid provision or application, and to this
33 end the provisions of this Act are declared to be severable.

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35 SECTION 7. GENERAL REPEALER. All laws and parts of laws in conflict

1 with this Act are hereby repealed.

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3 SECTION 8. EMERGENCY CLAUSE. It is hereby found and determined by the
4 Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas
5 prohibits the appropriation of funds for more than a two (2) year period; that
6 the effectiveness of this Act on July 1, 1993 is essential to the operation of
7 the agency for which the appropriations in this Act are provided, and that in
8 the event of an extension of the Regular Session, the delay in the effective
9 date of this Act beyond July 1, 1993 could work irreparable harm upon the
10 proper administration and provision of essential governmental programs.
11 Therefore, an emergency is hereby declared to exist and this Act being
12 necessary for the immediate preservation of the public peace, health and
13 safety shall be in full force and effect from and after July 1, 1993.

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