

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Joint Budget Committee**

A Bill

HOUSE BILL 1270

For An Act To Be Entitled

8 "AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND
9 OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE AND
10 ADMINISTRATION - REVENUE SERVICES DIVISION FOR THE
11 BIENNIAL PERIOD ENDING JUNE 30, 1995; AND FOR OTHER
12 PURPOSES."

Subtitle

14 "AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION -
15 REVENUE SERVICES DIVISION APPROPRIATION."
16

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

19
20 SECTION 1. REGULAR SALARIES. There is hereby established for the
21 Department of Finance and Administration - Revenue Services Division for the
22 1993-95 biennium, the following maximum number of regular employees whose
23 salaries shall be governed by the provisions of the Uniform Classification and
24 Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all
25 laws amendatory thereto. Provided, however, that any position to which a
26 specific maximum annual salary is set out herein in dollars, shall be exempt
27 from the provisions of said Uniform Classification and Compensation Act. All
28 persons occupying positions authorized herein are hereby governed by the
29 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas
30 Code §21-5-101), or its successor.

31

		Maximum Annual			
		Maximum	Salary Rate		
Item	Class	No. of	Fiscal Years		
No.	Code	Title	Employees	1993-94	1994-95
32					
33					
34					
35					

1	(1)	9940 COMMISSIONER OF REVENUE	1	\$ 67,165	\$ 69,515	
2	(2)	9609 DFA TAX ADMINISTRATOR	2	\$ 61,242	\$ 63,385	
3	(3)	9605 DFA DRIVER LICENSE ADMR	1	\$ 61,242	\$ 63,385	
4	(4)	9606 DFA TAX AUDIT ADMR	1	\$ 61,242	\$ 63,385	
5	(5)	9607 DFA MOTOR VEHICLE ADMR	1	\$ 61,242	\$ 63,385	
6	(6)	9608 DFA FINANCIAL & MGMT SVCS ADMR	1	\$ 61,242	\$ 63,385	
7	(7)	9610 DFA STATE REVENUE OFC ADMR	1	\$ 61,242	\$ 63,385	
8	(8)	9942 DFA REVENUE CHIEF COUNSEL	1	\$ 61,242	\$ 63,385	
9	(9)	R012 ADMINISTRATIVE LAW JUDGE	3		GRADE 26	
10		R038 ATTORNEY SUPERVISOR	2			
11		827Z DATA PROCESSING CENTER MANAGER	1			
12	(10)	R170 ATTORNEY SPECIALIST	7		GRADE 25	
13		512Z DFA REV PROBLEM RESOLUTION OFF	1			
14	(11)	138Z DFA REVENUE DIVISION MANAGER II	21		GRADE 23	D046 SYSTEMS
15	(12)	D038 SYSTEMS PROGRAMMER	1		GRADE 22	
16		D106 DATA PROCESSING OPERATIONS MANAGER	1			
17		D124 LEAD PROGRAMMER/ANALYST	2			
18	(13)	167Z DFA REVENUE DIVISION MANAGER I	12		GRADE 21	
19		A104 TAX AUDITOR SUPERVISOR	18			
20		D036 SR PROGRAMMER/ANALYST	2			
21		A008 ACCOUNTING SUPV II	1			
22	(14)	A102 TAX AUDITOR II	141		GRADE 20	
23		A036 FIELD AUDITOR SUPERVISOR	1			
24		A069 DFA TAX ADMIN SECTION SUPERVISOR	3			
25		A037 DFA REVENUE DISTRICT MANAGER	5			
26	(15)	N199 TAXPAYER INFORMATION OFFICER	1		GRADE 19	
27		D020 DATA PROCESSING SUPERVISOR II	2			
28		G026 BUILDING AND GROUNDS COORDINATOR	1			
29	(16)	A029 DFA REVENUE SECTION SUPERVISOR	10		GRADE 18	
30		D034 PROGRAMMER ANALYST	2			
31		A111 ACCOUNTANT	7			
32		A194 TAX EXAMINER SUPV	8			
33		A176 DFA REVENUE ASST DIST MANAGER	5			
34		V040 PURCHASE AGENT II/PURCHASE AGENT	1			
35	(17)	A034 FIELD AUDITOR	4		GRADE 17	

1	A172 REVENUE AGENT III	49	
2	X331 DRIVERS LICENSE HEARING OFFICER II	20	
3	R010 ADMINISTRATIVE ASSISTANT II	4	
4	Y021 STATIONARY ENGINEER	7	
5	D018 DATA PROCESSING SUPERVISOR I	1	
6	Y057 JOURNEYMAN PAINTER	1	
7	V030 INVENTORY CONTROL MANAGER	1	
8	(18) R156 REVENUE DEPT SUPERVISOR	29	GRADE 16
9	X349 TAX INVESTIGATOR	24	
10	(19) A031 DELINQUENT TAX COLLECTOR	32	GRADE 15
11	A108 ACCOUNTING TECHNICIAN II	13	
12	A028 REVENUE AGENT II	22	
13	R009 ADMINISTRATIVE ASSISTANT I	6	
14	D005 COMPUTER OPERATOR II	3	
15	A109 TAX EXAMINER II	17	
16	K011 ADMIN SUPPORT SUPERVISOR	15	
17	V051 STOREROOM SUPV/STORE SUPV	1	
18	(20) K041 EXECUTIVE SECY/ADMINISTRATIVE SECY	7	GRADE 14
19	R177 LEGAL ASSISTANT	1	
20	K117 MEDICAL OR LEGAL SECRETARY	8	
21	A027 REVENUE AGENT I	64	
22	K079 MICRO-PHOTOGRAPHER SUPERVISOR	2	
23	(21) K153 SECRETARY II	33	GRADE 13
24	(22) A106 ACCOUNTING TECHNICIAN I	53	GRADE 12
25	K039 DOCUMENT EXAMINER II	33	
26	A107 TAX EXAMINER I	18	
27	A184 ASSISTANT REVENUE AGENT	37	
28	K181 MAILROOM SUPERVISOR	1	
29	(23) K145 CASHIER/CASHIER II	284	GRADE 11
30	K155 SECRETARY I	17	
31	V043 SHIPPING & RECEIVING CLERK	1	
32	(24) K037 DOCUMENT EXAMINER I	145	GRADE 10
33	K006 DATA ENTRY SPECIALIST	121	
34	K023 CLERK TYPIST	10	
35	V029 INVENTORY CONTROL CLERK	3	

1	K097 RECEPTIONIST	3	
2	W023 RECORDS CENTER OPERATOR II	11	
3	(25) K180 CASH CONTROL OPERATOR	11	GRADE 09
4	K065 MAIL OFFICER	3	
5	K077 MICRO-PHOTOGRAPHER II	7	
6	(26) K182 MAIL PROCESSOR	5	GRADE 08
7	(27) W021 RECORDS CENTER OPERATOR I	2	GRADE 07
8	K015 OFFICE CLERK	12	
9	(28) G169 CUSTODIAL SUPV I	1	GRADE 06
10	(29) G035 CUSTODIAL WRKR II	<u>13</u>	GRADE 04
11	MAX NO. OF EMPLOYEES	1424	

12

13 SECTION 2. EXTRA HELP. There is hereby authorized, for the
 14 Department of Finance and Administration - Revenue Services Division for the
 15 1993-95 biennium, the following maximum number of part-time or temporary
 16 employees, to be known as "Extra Help", payable from funds appropriated herein
 17 for such purposes: two hundred twenty five (225) temporary or part-time
 18 employees, when needed, at rates of pay not to exceed those provided in the
 19 Uniform Classification and Compensation Act, or its successor, or this act for
 20 the appropriate classification.

21

22 SECTION 3. APPROPRIATIONS. There is hereby appropriated, to the
 23 Department of Finance and Administration - Revenue Services Division, to be
 24 payable from the State Central Services Fund, for personal services and
 25 operating expenses of the Department of Finance and Administration - Revenue
 26 Services Division for the biennial period ending June 30, 1995, the following:

27 _____

28 ITEM	29 FISCAL YEARS	
30 NO.	1993-94	1994-95
31 (01) REGULAR SALARIES	\$ 27,474,510	\$ 28,452,652
32 (02) EXTRA HELP	893,731	893,731
33 (03) PERSONAL SERV MATCHING	8,324,102	8,503,921
34 (04) OVERTIME	75,000	75,000
35 (05) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE \$	8,214,472	\$ 8,201,982

1	(B) CONF. & TRVL.	60,896	60,896
2	(C) PROF. FEES	620,713	621,367
3	(D) CAP. OUTLAY	331,812	262,254
4	(E) DATA PROC.	<u>280,000</u>	<u>170,000</u>
5	TOTAL MAINT. & GEN. OPER.		9,507,893 9,136,499
6	(06) PRINTING		510,568 510,568
7	(07) MULTI-STATE TAX		107,544 137,857
8	(08) SYSTEMS DEVELOPMENT		<u>600,000</u> <u>600,000</u>
9	TOTAL AMOUNT APPROPRIATED		<u>\$ 47,493,348</u> <u>\$ 48,490,228</u>

10

11 SECTION 4. APPROPRIATIONS - COMMERCIAL DRIVER'S LICENSE PROGRAM. There
 12 is hereby appropriated, to the Department of Finance and Administration -
 13 Revenue Services Division, to be payable from the Commercial Driver License
 14 Fund, for personal services and operating expenses of the Department of
 15 Finance and Administration - Revenue Services Division - Commercial Driver's
 16 ~~License Program for the biennial period ending June 30, 1995, the following:~~

17

18 ITEM	FISCAL YEARS	
19 NO.	1993-94	1994-95
20 (01) REGULAR SALARIES	\$ 187,022	\$ 193,616
21 (02) PERSONAL SERV MATCHING	61,605	62,813
22 (03) MAINT. & GEN. OPERATION		
23 (A) OPER. EXPENSE	\$ 437,200	\$ 437,200
24 (B) CONF. & TRVL.	0	0
25 (C) PROF. FEES	0	0
26 (D) CAP. OUTLAY	0	0
27 (E) DATA PROC.	<u>970,000</u>	<u>970,000</u>
28 TOTAL MAINT. & GEN. OPER.	<u>1,407,200</u>	<u>1,407,200</u>
29 TOTAL AMOUNT APPROPRIATED	<u>\$ 1,655,827</u>	<u>\$ 1,663,629</u>

30

31 SECTION 5. REGULAR SALARIES - SAFETY RESPONSIBILITY. There is hereby
 32 established for the Department of Finance and Administration - Revenue
 33 Services Division - Safety Responsibility for the 1993-95 biennium, the
 34 following maximum number of regular employees whose salaries shall be governed
 35 by the provisions of the Uniform Classification and Compensation Act (Arkansas

1 Code §§21-5-201 et seq.), or its successor, and all laws amendatory thereto.
 2 Provided, however, that any position to which a specific maximum annual salary
 3 is set out herein in dollars, shall be exempt from the provisions of said
 4 Uniform Classification and Compensation Act. All persons occupying positions
 5 authorized herein are hereby governed by the provisions of the Regular
 6 Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its
 7 successor.

				Maximum Annual		
				Maximum	Salary Rate	
				No. of	Fiscal Years	
11 Item	Class			Employees	1993-94	1994-95
12 No.	Code	Title				
13 (1)	138Z	DFA REVENUE DIVISION	MANAGER II	1	GRADE 23	
14 (2)	R156	REVENUE DEPT	SUPERVISOR	1	GRADE 16	
15 (3)	K153	SECRETARY	II	1	GRADE 13	
16 (4)	K037	DOCUMENT EXAMINER	I	11	GRADE 10	
17 (5)	K015	OFFICE CLERK		<u>1</u>	GRADE 07	
18 MAX NO. OF EMPLOYEES				15		

19
 20 SECTION 6. APPROPRIATIONS - SAFETY RESPONSIBILITY. There is hereby
 21 appropriated, to the Department of Finance and Administration - Revenue
 22 Services Division, to be payable from the State Central Services Fund, for
 23 personal services and operating expenses of the Department of Finance and
 24 ~~Administration - Revenue Services Division - Safety Responsibility for the~~
 25 biennial period ending June 30, 1995, the following:

27 ITEM		FISCAL YEARS	
28 NO.		1993-94	1994-95
29 (01)	REGULAR SALARIES	\$ 264,728	\$ 274,048
30 (02)	PERSONAL SERV MATCHING	82,674	84,375
31 (03)	MAINT. & GEN. OPERATION		
32	(A) OPER. EXPENSE	\$ 34,897	\$ 34,897
33	(B) CONF. & TRVL.	690	690
34	(C) PROF. FEES	0	0
35	(D) CAP. OUTLAY	0	0

1	(E) DATA PROC.	<u>0</u>	<u>0</u>
2	TOTAL MAINT. & GEN. OPER.	<u>35,587</u>	<u>35,587</u>
3	TOTAL AMOUNT APPROPRIATED	<u>\$ 382,989</u>	<u>\$ 394,010</u>

4

5 SECTION 7. APPROPRIATIONS - DATA PROCESSING. There is hereby

6 appropriated, to the Department of Finance and Administration - Revenue

7 Services Division, to be payable from the State Central Services Fund, for the

8 ~~purchase of data processing of the Department of Finance and Administration~~

9 Revenue Services Division for the biennial period ending June 30, 1995, the

10 following:

11			
12	ITEM	FISCAL YEARS	
13	NO.	1993-94	1994-95
14	(01) DATA PROCESSING SERVICES	<u>\$ 2,955,246</u>	<u>\$ 2,955,246</u>

15

16 SECTION 8. APPROPRIATIONS - POSTAGE EXPENSES. There is hereby

17 appropriated, to the Department of Finance and Administration - Revenue

18 ~~Services Division, to be payable from the State Central Services Fund, for~~

19 postage expenses of the Department of Finance and Administration - Revenue

20 Services Division for the biennial period ending June 30, 1995, the following:

21			
22	ITEM	FISCAL YEARS	
23	NO.	1993-94	1994-95
24	(01) POSTAGE EXPENSES	<u>\$ 2,625,515</u>	<u>\$ 2,625,515</u>

25

26 SECTION 9. APPROPRIATIONS - INDIVIDUAL TAX REFUNDS. There is hereby

27 appropriated, to the Department of Finance and Administration - Revenue

28 Services Division, to be payable from the Individual Income Tax Withholding

29 ~~Fund, for the purpose of making refunds of income taxes withheld under the~~

30 provisions of Arkansas Code 26-51-901 et seq., for the biennial period ending

31 June 30, 1995, the following:

32			
33	ITEM	FISCAL YEARS	
34	NO.	1993-94	1994-95
35	(01) REFUNDS/REIMBURSEMENTS	<u>\$ 150,000,000</u>	<u>\$ 150,000,000</u>

1

2 SECTION 10. APPROPRIATIONS - CORPORATE TAX REFUNDS. There is hereby
3 appropriated, to the Department of Finance and Administration - Revenue
4 ~~Services Division, to be payable from the Corporate Income Tax Withholding~~
5 Fund, for the purpose of making refunds of income taxes withheld under the
6 provisions of Arkansas Code 26-51-901 et seq., for the biennial period ending
7 June 30, 1995, the following:

8

9 ITEM	FISCAL YEARS	
10 NO.	1993-94	1994-95
11 (01) REFUNDS/REIMBURSEMENTS	<u>\$ 20,000,000</u>	<u>\$ 20,000,000</u>

12

13 SECTION 11. APPROPRIATIONS - PROPERTY TAX RELIEF FUNDS. There is hereby
14 appropriated, to the Department of Finance and Administration - Revenue
15 ~~Services Division, to be payable from the Home Owners Tax Relief Fund, for the~~
16 purpose of making refunds of taxes withheld under the provisions of Arkansas
17 Code 26-51-601 et. seq., for ad valorem property tax relief to homeowners, for
18 the biennial period ending June 30, 1995, the following:

19

20 ITEM	FISCAL YEARS	
21 NO.	1993-94	1994-95
22 (01) REFUNDS/REIMBURSEMENTS	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>

23

24 SECTION 12. APPROPRIATIONS - GASOLINE TAX REFUNDS. There is hereby
25 appropriated, to the Department of Finance and Administration - Revenue
26 ~~Services Division, to be payable from the Gasoline Tax Refund Fund, for paying~~
27 the valid gasoline tax refund claims of the agricultural users and bus users
28 in the manner and to the extent provided by law for the biennial period ending
29 June 30, 1995, the following:

30

31 ITEM	FISCAL YEARS	
32 NO.	1993-94	1994-95
33 (01) CLAIMS	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>

34

35 SECTION 13. APPROPRIATIONS - MISCELLANEOUS TAX REFUNDS. There is hereby

1 appropriated, to the Department of Finance and Administration - Revenue
2 ~~Services Division, to be payable from the Miscellaneous Revolving Fund, for~~
3 making refunds of taxes erroneously paid and for refunds of the Gross Receipts
4 Taxes paid upon tickets to athletic events pursuant to Arkansas Code 26-52-511
5 and for other purposes as authorized by law for the biennial period ending
6 June 30, 1995, the following:

7			
8	ITEM	FISCAL YEARS	
9	NO.	1993-94	1994-95
10	(01) REFUNDS/REIMBURSEMENTS	<u>\$ 50,000,000</u>	<u>\$ 50,000,000</u>

11
12 SECTION 14. APPROPRIATIONS - MOTOR FUEL TAX REFUNDS. There is hereby
13 ~~appropriated, to the Department of Finance and Administration - Revenue~~
14 Services Division, to be payable from the Interstate Motor Fuel Tax Refund
15 Fund, for paying refunds to interstate users of motor fuels and special motor
16 fuels as authorized by law for the biennial period ending June 30, 1995, the
17 following:

18			
19	ITEM	FISCAL YEARS	
20	NO.	1993-94	1994-95
21	(01) REFUNDS/REIMBURSEMENTS	<u>\$ 8,000,000</u>	<u>\$ 8,000,000</u>

22
23 SECTION 15. APPROPRIATIONS - ABC PERMITS/DRIVER SEARCH FEES. There is
24 hereby appropriated, to the Department of Finance and Administration - Revenue
25 Services Division, to be payable from cash funds as defined by Arkansas Code
26 ~~19-4-801 of the Department of Finance and Administration - Revenue Services~~
27 Division, for making refunds of the Driver Search Fees and Alcoholic Beverage
28 Control Permits and Licenses of the Department of Finance and Administration -
29 Revenue Services Division for the biennial period ending June 30, 1995, the
30 following:

31			
32	ITEM	FISCAL YEARS	
33	NO.	1993-94	1994-95
34	(01) REFUNDS/REIMBURSEMENTS	<u>\$ 1,737,000</u>	<u>\$ 1,737,000</u>

35

1 SECTION 16. APPROPRIATIONS - CAMERA EQUIPMENT. There is hereby
2 appropriated, to the Department of Finance and Administration - Revenue
3 Services Division, to be payable from the State Central Services Fund, for the
4 purchase or lease, maintenance, and operation of camera equipment as provided
5 by law for each fiscal year of the biennial period ending June 30, 1995, the
6 sum of.....\$850,000.

7 SECTION 17. CARRY FORWARD - REVENUE. The unexpended balances in the
8 appropriations provided in Item (02) of Section 3 and in Item (01) of Section
9 7 remaining on June 30, 1994, may be carried forward and used for the same
10 purpose during the fiscal year ending June 30, 1995.

11

12 SECTION 18. LINE ITEM TRANSFERS. The Director of the Department of
13 Finance and Administration is authorized to transfer appropriation from the
14 Maintenance and General Operation line item appropriation, Operating Expense
15 Classification, as provided in Item (05) (A) of Section 3 to the Special
16 Printing line item appropriation as provided in Item (06) of Section 3 herein
17 in order to provide for purchase of sufficient Special Printing items for the
18 Revenue Division. The Director of the Department of Finance and
19 Administration shall immediately report any such transfers to the Arkansas
20 Legislative Council. Such report shall contain the amounts transferred and
21 the reasons for same.

22

23 SECTION 19. POSTAGE - REVENUE. Revenue Services shall have the
24 authority to make expenditures for postage from Appropriations - Revenue
25 Services, in Section 3 of this Act, or Appropriations - Postage Expense, in
26 Section 8 of this Act or Appropriations - Revenue Services - Safety
27 Responsibility, in Section 6 of this Act.

28

29 SECTION 20. Extra Help positions authorized herein are specifically
30 exempt from limitation of hours, either by act or regulation. Provided,
31 however, when a temporary or part-time employee is employed by the Department
32 of Finance and Administration - Revenue Services for a period of time
33 exceeding seven (7) months, a report of such shall be filed with the Arkansas
34 Legislative Council.

35

1 SECTION 21. REIMBURSEMENT. The Miscellaneous Revolving Fund shall be
2 reimbursed in the manner provided by law.

3

4 SECTION 22. TAX REFUND AND REBATE RECORDS. The Department of Finance
5 and Administration shall compile and maintain separate records of all payments
6 of personal and corporate income tax refunds and property tax rebates made
7 from the appropriations provided in this Act on an annual basis.

8

9

10 SECTION 23. *The Director of the Department of Finance and*
11 *Administration is authorized to transfer appropriation between refund line*
12 *item appropriations in this Act. The Director of the Department of Finance*
13 *and Administration shall immediately report any such transfers to the Arkansas*
14 *Legislative Council. Such report shall contain the amounts transferred and*
15 *the reasons for the same.*

16

17 SECTION 24. *Any position established in Section 1 herein which is*
18 *assigned to the duties of collecting, auditing, or monitoring a specific tax*
19 *enacted by the 78th General Assembly during the First Extraordinary Session of*
20 *1992, or the 79th General Assembly, shall not be filled, or shall be*
21 *eliminated, if such tax is repealed.*

22

23 SECTION 25. APPROPRIATIONS - CRIMINAL DETENTION FACILITIES COMMISSION.
24 *There is hereby appropriated to the Department of Finance and Administration*
25 *- Disbursing Officer, to be payable from the State General Services Fund*
26 *Account, for grants/reimbursements to provide for transportation of juvenile*
27 *offenders to appropriate facilities for the biennial period ending June 30,*
28 *1995, the sum of \$500,000.*

29

30 SECTION 26. *Beginning July 1, 1993, and thereafter, funds appropriated*
31 *in Section 25 of this Act shall be used to provide grants/reimbursements for*
32 *transportation of juvenile offenders to appropriate care or custody facilities*
33 *or any other licensed juvenile facility approved by the court or as may be*
34 *provided by law, in those counties which have juvenile detention facilities.*
35 *Such grants/reimbursements for juvenile transportation costs shall be made in*

1 accordance with procedures and criteria developed and administered by the
2 Criminal Detention Facilities Commission.

3

4 SECTION 27. APPROPRIATIONS. There is hereby appropriated, to the
5 Department of Finance and Administration - Management Services Division, to be
6 payable from the State General Services Fund Account, for operating expenses
7 of the Department of Finance and Administration - Office of Accounting for the
8 biennial period ending June 30, 1995, the following:

9

10

11 ITEM	FISCAL YEARS	
12 NO.	1993-94	1994-95
13 (01) DATA PROCESSING/PROF. FEES	<u>\$300,000</u>	<u>\$300,000</u>

14

15 SECTION 28. CONTRACT LABOR. The Director of the Department of Finance
16 and Administration may authorize use of Contract Labor in the Revenue
17 Division, from January until July of a given year, without regard to any
18 limitation of duration or hours.

19

20 SECTION 29. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
21 authorized by this Act shall be limited to the appropriation for such agency
22 and funds made available by law for the support of such appropriations; and
23 the restrictions of the State Purchasing Law, the General Accounting and
24 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
25 Procedures and Restrictions Act, or their successors, and other fiscal control
26 laws of this State, where applicable, and regulations promulgated by the
27 Department of Finance and Administration, as authorized by law, shall be
28 strictly complied with in disbursement of said funds.

29

30 SECTION 30. LEGISLATIVE INTENT. It is the intent of the General
31 Assembly that any funds disbursed under the authority of the appropriations
32 contained in this Act shall be in compliance with the stated reasons for which
33 this Act was adopted, as evidenced by the Agency Requests, Executive
34 Recommendations and Legislative Recommendations contained in the budget
35 manuals prepared by the Department of Finance and Administration, letters, or

1 summarized oral testimony in the official minutes of the Arkansas Legislative
2 Council or Joint Budget Committee which relate to its passage and adoption.

3

4 SECTION 31. CODE. All provisions of this Act of a general and
5 permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the
6 Arkansas Code Revision Commission shall incorporate the same in the Code.

7

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

13

14 SECTION 33. GENERAL REPEALER. All laws and parts of laws in conflict
15 with this Act are hereby repealed.

16

17 SECTION 34. EMERGENCY CLAUSE. It is hereby found and determined by the
18 Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas
19 prohibits the appropriation of funds for more than a two (2) year period; that
20 the effectiveness of this Act on July 1, 1993 is essential to the operation of
21 the agency for which the appropriations in this Act are provided, and that in
22 the event of an extension of the Regular Session, the delay in the effective
23 date of this Act beyond July 1, 1993 could work irreparable harm upon the
24 proper administration and provision of essential governmental programs.
25 Therefore, an emergency is hereby declared to exist and this Act being
26 necessary for the immediate preservation of the public peace, health and
27 safety shall be in full force and effect from and after July 1, 1993.

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/s/John E. Miller