

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 84th General Assembly
3 First Extraordinary Session, 2003
4

Call Item 3

A Bill

HOUSE BILL 1019

5 By: Joint Budget Committee
6

For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL
9 SERVICES AND OPERATING EXPENSES FOR THE
10 DEPARTMENT OF FINANCE AND ADMINISTRATION -
11 REVENUE SERVICES DIVISION FOR THE BIENNIAL PERIOD
12 ENDING JUNE 30, 2005; AND FOR OTHER PURPOSES.
13

Subtitle

14
15 AN ACT FOR THE DEPARTMENT OF FINANCE
16 AND ADMINISTRATION - REVENUE SERVICES
17 DIVISION APPROPRIATION FOR THE 2003-2005
18 BIENNIUM.
19
20
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. REGULAR SALARIES - REVENUE SERVICES DIVISION. There is hereby
25 established for the Department of Finance and Administration - Revenue
26 Services Division for the 2003-2005 biennium, the following maximum number of
27 regular employees whose salaries shall be governed by the provisions of the
28 Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et
29 seq.), or its successor, and all laws amendatory thereto. Provided, however,
30 that any position to which a specific maximum annual salary is set out herein
31 in dollars, shall be exempt from the provisions of said Uniform
32 Classification and Compensation Act. All persons occupying positions
33 authorized herein are hereby governed by the provisions of the Regular
34 Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its
35 successor.
36



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Item	Class		Maximum	Maximum Annual	
No.	Code	Title	No. of	Salary Rate	Fiscal Years
			Employees	2003-2004	2004-2005
5	(1) 7160	REV ASST CMSR - POLICY & LEGAL	1	\$91,972	\$94,110
6	(2) 7159	REV ASST CMSR - OPER & ADMIN	1	\$91,972	\$94,110
7	(3) 9942	DFA REVENUE CHIEF COUNSEL	1	\$85,831	\$87,862
8	(4) 9610	DFA STATE REVENUE OFC ADMR	1	\$85,831	\$87,862
9	(5) 9609	DFA TAX ADMINISTRATOR	2	\$85,831	\$87,862
10	(6) 9607	DFA MOTOR VEHICLE ADMR	1	\$85,831	\$87,862
11	(7) 9606	DFA TAX AUDIT ADMR	1	\$85,831	\$87,862
12	(8) 9605	DFA DRIVER LICENSE ADMR	1	\$85,831	\$87,862
13	(9) R012	ADMINISTRATIVE LAW JUDGE	3	GRADE	26
14	(10) R038	ATTORNEY SUPERVISOR	2	GRADE	26
15	(11) 073Z	DFA REVENUE TAX DIVISION MANAGER	14	GRADE	25
16	(12) 512Z	DFA REVENUE PROBLEM RESOLUTION OFR	2	GRADE	25
17	(13) R170	ATTORNEY SPECIALIST	9	GRADE	25
18	(14) 921Z	DFA DIVISION MANAGER III	3	GRADE	24
19	(15) 138Z	DFA DIVISION MANAGER II	7	GRADE	23
20	(16) 167Z	DFA DIVISION MANAGER I	14	GRADE	21
21	(17) A104	TAX AUDITOR SUPERVISOR	19	GRADE	21
22	(18) D036	SR PROGRAMMER/ANALYST	1	GRADE	21
23	(19) A036	FIELD AUDITOR SUPERVISOR	1	GRADE	20
24	(20) A037	DFA REVENUE DISTRICT MANAGER	5	GRADE	20
25	(21) A069	DFA TAX ADMIN SECTION SUPERVISOR	4	GRADE	20
26	(22) A102	TAX AUDITOR II	159	GRADE	20
27	(23) G026	BLDG AND GROUNDS COORDINATOR	1	GRADE	19
28	(24) N199	TAXPAYER INFORMATION OFFICER	1	GRADE	19
29	(25) R204	PARALEGAL/LEGAL ASSISTANT	1	GRADE	19
30	(26) R424	FAIR HEARING REFEREE	25	GRADE	19
31	(27) A029	DFA REVENUE SECTION SUPERVISOR	11	GRADE	18
32	(28) A043	DFA CASHIER SPECIALIST	3	GRADE	18
33	(29) A071	REVENUE AGENT IV	12	GRADE	18
34	(30) A111	ACCOUNTANT	12	GRADE	18
35	(31) A176	DFA REVENUE ASST DIST MANAGER	5	GRADE	18
36	(32) A192	INCOME TAX AUDITOR	1	GRADE	18

1	(33)	A194	TAX EXAMINER SUPV	8	GRADE 18
2	(34)	V040	PURCHASE AGENT II/PURCHASE AGENT	1	GRADE 18
3	(35)	A034	FIELD AUDITOR	4	GRADE 17
4	(36)	A172	REVENUE AGENT III	40	GRADE 17
5	(37)	D061	TELEPROCESSING MONITOR	2	GRADE 17
6	(38)	G161	GENERAL MAINTENANCE REPAIRMAN	7	GRADE 17
7	(39)	R010	ADMINISTRATIVE ASSISTANT II	10	GRADE 17
8	(40)	V030	INVENTORY CONTROL MANAGER	1	GRADE 17
9	(41)	A134	TAXPAYER SERVICES REP	155	GRADE 16
10	(42)	R156	REVENUE DEPT SUPERVISOR	32	GRADE 16
11	(43)	X349	TAX INVESTIGATOR	22	GRADE 16
12	(44)	A028	REVENUE AGENT II	28	GRADE 15
13	(45)	A031	DELINQUENT TAX COLLECTOR	3	GRADE 15
14	(46)	A108	ACCOUNTING TECHNICIAN II	14	GRADE 15
15	(47)	A109	TAX EXAMINER II	4	GRADE 15
16	(48)	K011	ADMINISTRATIVE OFFICE SUPERVISOR	15	GRADE 15
17	(49)	R009	ADMINISTRATIVE ASSISTANT I	1	GRADE 15
18	(50)	V051	STOREROOM SUPV/STORE SUPV	1	GRADE 15
19	(51)	A027	REVENUE AGENT I	56	GRADE 14
20	(52)	K016	TRANSPORTATION SERVICES REP	176	GRADE 14
21	(53)	K041	EXECUTIVE SECY/ADMINISTRATIVE SECY	6	GRADE 14
22	(54)	K079	MICRO-PHOTOGRAPHER SUPERVISOR	1	GRADE 14
23	(55)	K117	MEDICAL OR LEGAL SECRETARY	10	GRADE 14
24	(56)	K002	CASHIER III	65	GRADE 13
25	(57)	K153	SECRETARY II	38	GRADE 13
26	(58)	A106	ACCOUNTING TECHNICIAN I	7	GRADE 12
27	(59)	A184	ASST REVENUE AGENT	37	GRADE 12
28	(60)	K039	DOCUMENT EXAMINER II	66	GRADE 12
29	(61)	K145	CASHIER/CASHIER II	226	GRADE 12
30	(62)	K155	SECRETARY I	8	GRADE 11
31	(63)	V043	SHIPPING & RECEIVING CLERK	1	GRADE 11
32	(64)	K006	DATA ENTRY SPECIALIST	23	GRADE 10
33	(65)	K037	DOCUMENT EXAMINER I	9	GRADE 10
34	(66)	V029	INVENTORY CONTROL CLERK	1	GRADE 10
35	(67)	W023	RECORDS CENTER OPERATOR II	4	GRADE 10
36	(68)	K065	MAIL OFFICER	4	GRADE 09

1	(69)	K182	MAIL PROCESSOR	1	GRADE 08
2	(70)	G169	CUSTODIAL SUPV I	1	GRADE 06
3	(71)	G035	CUSTODIAL WRKR II	<u>11</u>	GRADE 04
4			MAX. NO. OF EMPLOYEES	1,423	

SECTION 2. SUPPLEMENTAL REGULAR SALARIES - REVENUE SERVICES DIVISION.

There is hereby established for the Department of Finance and Administration - Revenue Services Division for the 2003-2005 biennium, the following maximum number of regular employees whose salaries shall be governed by the provisions of the Uniform Classification and Compensation Act (Arkansas Code §21-5-201 et. Seq.), or its successor, and all laws amendatory thereto. Provided, however, that any position to which a specific maximum annual salary is set out herein in dollars, shall be exempt from the provisions of said Uniform Classification and Compensation Act. All persons occupying positions authorized herein are hereby governed by the provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its successor. This section is supplemental and in addition to the Regular Salaries in SECTION 1 of this Act. These positions are to implement bills pending in the 84th General Assembly and are not to be used if the pending bills do not progress to Act of the 84th General Assembly. The Department will report the use of these positions to the Legislative Council.

MAXIMUM ANNUAL

ITEM NO.	CLASS CODE	TITLE	MAXIMUM NO. OF EMPLOYEES	SALARY RATE FISCAL YEARS	
				2003-2004	2004-2005
26	(01)	R170	ATTORNEY SPECIALIST	2	GRADE 25
27	(02)	R424	FAIR HEARING REFEREE	17	GRADE 19
28	(03)	A134	TAXPAYER SERVICES REP.	1	GRADE 16
29	(04)	K039	DOCUMENT EXAMINER II	8	GRADE 12
30	(05)	K006	DATA ENTRY SPECIALIST	<u>5</u>	GRADE 10
31			MAXIMUM NUMBER OF EMPLOYEES	33	

SECTION 3. EXTRA HELP - REVENUE SERVICES DIVISION. There is hereby authorized, for the Department of Finance and Administration - Revenue Services Division for the 2003-2005 biennium, the following maximum number of part-time or temporary employees, to be known as "Extra Help", payable from

1 funds appropriated herein for such purposes: two hundred twenty five (225)
 2 temporary or part-time employees, when needed, at rates of pay not to exceed
 3 those provided in the Uniform Classification and Compensation Act, or its
 4 successor, or this act for the appropriate classification.

5
 6 SECTION 4. APPROPRIATION - REVENUE SERVICES DIVISION - OPERATIONS. There
 7 is hereby appropriated, to the Department of Finance and Administration -
 8 Revenue Services Division, to be payable from the State Central Services
 9 Fund, for personal services and operating expenses of the Department of
 10 Finance and Administration - Revenue Services Division for the biennial
 11 period ending June 30, 2005, the following:

12 ITEM	FISCAL YEARS	
13 NO.	2003-2004	2004-2005
14 (01) REGULAR SALARIES	\$ 38,715,499	\$ 39,760,817
15 (02) EXTRA HELP	736,138	736,138
16 (03) PERSONAL SERV MATCH	11,884,535	12,072,188
17 (04) OVERTIME	125,000	125,000
18 (05) MAINT. & GEN. OPERATION		
19 (A) OPER. EXPENSE	19,702,619	19,544,093
20 (B) CONF. & TRAVEL	157,629	158,129
21 (C) PROF. FEES	2,098,207	2,113,207
22 (D) CAP. OUTLAY	413,414	354,250
23 (E) DATA PROC.	0	0
24 (06) REFUNDS/REIMBURSEMENTS	<u>250,000</u>	<u>250,000</u>
25 TOTAL AMOUNT APPROPRIATED	<u>\$ 74,083,041</u>	<u>\$ 75,113,822</u>

26
 27 SECTION 5. APPROPRIATION - DEPARTMENT OF FINANCE AND ADMINISTRATION -
 28 MANAGEMENT SERVICES DIVISION. There is hereby appropriated to the Department
 29 of Finance and Administration - Management Services Division, to be payable
 30 from the State Central Services Fund Account, for the purpose of making data
 31 processing services payments for the Department of Finance and Administration
 32 - Management Services, for the biennial period ending June 30, 2005, the
 33 following:

34 ITEM	FISCAL YEARS	
35 NO.	2003-2004	2004-2005
36 (01) DATA PROCESSING SERVICES PAYMENTS	<u>\$ 521,000</u>	<u>\$ 180,000</u>

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SECTION 6. REGULAR SALARIES - COMMERCIAL DRIVERS LICENSE PROGRAM. There is hereby established for the Department of Finance and Administration - Revenue Services Division for the 2003-2005 biennium, the following maximum number of regular employees whose salaries shall be governed by the provisions of the Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all laws amendatory thereto. Provided, however, that any position to which a specific maximum annual salary is set out herein in dollars, shall be exempt from the provisions of said Uniform Classification and Compensation Act. All persons occupying positions authorized herein are hereby governed by the provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its successor.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Years	
				2003-2004	2004-2005
(1)	R010	ADMINISTRATIVE ASSISTANT II	2	GRADE 17	
(2)	X331	DRIVERS LICENSE HEARING OFFICER II	1	GRADE 17	
(3)	K016	TRANSPORTATION SERVICES REP	4	GRADE 14	
(4)	K039	DOCUMENT EXAMINER II	4	GRADE 12	
MAX. NO. OF EMPLOYEES			11		

SECTION 7. APPROPRIATION - COMMERCIAL DRIVER'S LICENSE PROGRAM. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division - Commercial Driver's License Program, to be payable from the Commercial Driver License Fund, for personal services and operating expenses of the Department of Finance and Administration - Revenue Services Division - Commercial Driver's License Program, for the biennial period ending June 30, 2005, the following:

ITEM NO.		FISCAL YEARS	
		2003-2004	2004-2005
(01)	REGULAR SALARIES	\$ 265,868	\$ 273,047
(02)	PERSONAL SERV MATCH	84,604	85,890
(03)	MAINT. & GEN. OPERATION		
(A)	OPER. EXPENSE	304,736	304,736

1	(B) CONF. & TRAVEL	0	0
2	(C) PROF. FEES	0	0
3	(D) CAP. OUTLAY	0	0
4	(E) DATA PROC.	949,116	949,116
5	(04) LEDBETTER BLDG INFRASTRUCTURE	<u>1,000,000</u>	<u>0</u>
6	TOTAL AMOUNT APPROPRIATED	<u>\$ 2,604,324</u>	<u>\$ 1,612,789</u>

7

8 SECTION 8. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM PROPERTY
 9 TAX REBATES. There is hereby appropriated, to the Department of Finance and
 10 Administration - Revenue Services Division, to be payable from the Individual
 11 Income Tax Withholding Fund, for the purpose of making individual income tax
 12 refunds of taxes withheld under the provisions of Arkansas Code beginning at
 13 26-51-901 and property tax rebates under Amendment 79 of the Arkansas
 14 Constitution by the Department of Finance and Administration - Revenue
 15 Services Division for the biennial period ending June 30, 2005, the
 16 following:

17	ITEM	FISCAL YEARS	
18	<u>NO.</u>	<u>2003-2004</u>	<u>2004-2005</u>
19	(01) INDIVIDUAL INCOME TAX AND AD VALOREM		
20	PROPERTY TAX REBATES REFUNDS/		
21	REIMBURSEMENTS	<u>\$ 580,000,000</u>	<u>\$ 580,000,000</u>

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23 SECTION 9. APPROPRIATION - CORPORATE INCOME TAX. There is hereby
 24 appropriated, to the Department of Finance and Administration - Revenue
 25 Services Division, to be payable from the Corporate Income Tax Withholding
 26 Fund, for the purpose of making corporate tax refunds of taxes withheld under
 27 the provisions of Arkansas Code 26-51-901 by the Department of Finance and
 28 Administration - Revenue Services Division for the biennial period ending
 29 June 30, 2005, the following:

30	ITEM	FISCAL YEARS	
31	<u>NO.</u>	<u>2003-2004</u>	<u>2004-2005</u>
32	(01) COPORATE INCOME TAX		
33	REFUNDS/REIMBURSEMENTS	<u>\$ 60,000,000</u>	<u>\$ 65,000,000</u>

34

35 SECTION 10. APPROPRIATION - PROPERTY TAX RELIEF. There is hereby
 36 appropriated, to the Department of Finance and Administration - Revenue

1 Services Division, to be payable from the Home Owners Tax Relief Fund, for
 2 the purpose of making tax refunds of taxes withheld by the Department of
 3 Finance and Administration - Revenue Services Division for the biennial
 4 period ending June 30, 2005, the following:

5 ITEM	FISCAL YEARS	
6 <u>NO.</u>	<u>2003-2004</u>	<u>2004-2005</u>
7 (01) HOME OWNERS TAX RELIEF		
8 REFUNDS/REIMBURSEMENTS	<u>\$ 29,000,000</u>	<u>\$ 29,000,000</u>

9
 10 SECTION 11. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby
 11 appropriated, to the Department of Finance and Administration - Revenue
 12 Services Division, to be payable from the Gasoline Tax Refund Fund, for
 13 paying the valid gasoline tax refund claims of agricultural users and bus
 14 drivers in the manner and to the extent provided by law of the Department of
 15 Finance and Administration - Revenue Services Division for the biennial
 16 period ending June 30, 2005, the following:

18 ITEM	FISCAL YEARS	
19 <u>NO.</u>	<u>2003-2004</u>	<u>2004-2005</u>
20 (01) GASOLINE TAX REFUND CLAIMS	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>

21
 22 SECTION 12. APPROPRIATION - INTERSTATE MOTOR FUEL TAX REFUNDS. There is
 23 hereby appropriated, to the Department of Finance and Administration -
 24 Revenue Services Division, to be payable from the Interstate Motor Fuel Tax
 25 Refund Fund, for paying refunds to interstate users of motor fuels and
 26 special motor fuels as authorized by law of the Department of Finance and
 27 Administration - Revenue Services Division for the biennial period ending
 28 June 30, 2005, the following:

29 ITEM	FISCAL YEARS	
30 <u>NO.</u>	<u>2003-2004</u>	<u>2004-2005</u>
31 (01) INTERSTATE MOTOR FUEL TAX		
32 REFUNDS/REIMBURSEMENTS	<u>\$ 12,000,000</u>	<u>\$ 12,000,000</u>

33
 34 SECTION 13. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby
 35 appropriated, to the Department of Finance and Administration - Revenue
 36 Services Division, to be payable from the Miscellaneous Revolving Fund, for

1 making refunds of taxes erroneously paid and for refunds of the gross
2 receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code
3 26-52-511 and for other purposes as authorized by law of the Department of
4 Finance and Administration - Revenue Services Division for the biennial
5 period ending June 30, 2005, the following:

ITEM NO.	FISCAL YEARS	
	2003-2004	2004-2005
(01) MISCELLANEOUS TAX REFUNDS/REIMBURSEMENTS	\$ 40,000,000	\$ 40,000,000

11
12 SECTION 14. APPROPRIATIONS - ABC PERMITS/DRIVER SEARCH FEES. There is
13 hereby appropriated, to the Department of Finance and Administration -
14 Revenue Services Division, to be payable from cash funds as defined by
15 Arkansas Code 19-4-801 of the Department of Finance and Administration -
16 Revenue Services Division, for making refunds of the driver search fees and
17 alcoholic beverage control permits and licenses of the Department of Finance
18 and Administration - Revenue Services Division for the biennial period ending
19 June 30, 2005, the following:

ITEM NO.	FISCAL YEARS	
	2003-2004	2004-2005
(01) ABC PERMITS AND DRIVER SEARCH FEE REFUNDS	\$ 1,737,000	\$ 1,737,000

24
25 SECTION 15. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
26 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
27 APPROPRIATION TRANSFERS. The Director of the Department of Finance and
28 Administration is authorized to transfer appropriation between refund line
29 item appropriations in this Act. The Director of the Department of Finance
30 and Administration shall immediately report any such transfers to the
31 Arkansas Legislative Council. Such report shall contain the amounts
32 transferred and the reasons for the same. The provisions of this section
33 shall be in effect only from ~~July 1, 2001~~ July 1, 2003 through ~~June 30, 2003~~
34 June 30, 2005.

35
36 SECTION 16. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS

1 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA
2 HELP EXEMPTION. Extra Help positions authorized herein are specifically
3 exempt from limitation of hours, either by act or regulation. Provided,
4 however, when a temporary or part-time employee is employed by the Department
5 of Finance and Administration - Revenue Services for a period of time
6 exceeding seven (7) months, a report of such shall be filed with the Arkansas
7 Legislative Council.

8 The provisions of this section shall be in effect only from ~~July 1, 2001~~
9 July 1, 2003 through ~~June 30, 2003~~ June 30, 2005.

10
11 SECTION 17. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
12 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SPECIAL
13 RATES OF PAY. Due to the highly competitive job market conditions for tax
14 professionals and the necessity of recruiting and retaining qualified
15 personnel, the Revenue Division is authorized special rates of pay for
16 current and new employees in the classification listed under subsection (a)
17 below.

18 (a) Special rates may be authorized up to the maximum authorized for the
19 grade assigned the classification of a position for the following specific
20 classifications only:

21 CLASS

22	CODE	TITLE	GRADE
23	A104	Tax Auditor Supervisor	21
24	A102	Tax Auditor II	20
25	A100	Tax Auditor I	18
26	A105	Tax Auditor Trainee	17
27	R038	Attorney Supervisor	26
28	R170	Attorney Specialist	25
29	R036	Attorney	24

30 (b) A plan for providing special rates of pay indicated in subsection (a)
31 shall be reviewed by and approved by the Office of Personnel Management and
32 receive advice of the Legislative Council each year.

33 (c) This provision shall be in full force and effect for the biennium
34 beginning ~~July 1, 2001~~ July 1, 2003, and ending ~~June 30, 2003~~ June 30, 2005.

35
36 SECTION 18. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS

1 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CARRY
 2 FORWARD - COMMERCIAL DRIVERS LICENSE PROGRAM. The unexpended balances in the
 3 appropriations provided ~~in Item (04) of~~ for Ledbetter Building Infrastructure
 4 in Section 7 remaining on June 30, 2002 June 30, 2004, may be carried forward
 5 and used for the same purpose during the fiscal year ending ~~June 30, 2003~~
 6 June 30, 2005. The provisions of this section shall be in effect only from
 7 ~~July 1, 2001~~ July 1, 2003 through ~~June 30, 2003~~ June 30, 2005.

8
 9 SECTION 19. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 10 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
 11 BALANCES. COMMERCIAL DRIVER LICENSE FUND (A) For all appropriations as
 12 provided in this Act, the agency disbursing officer shall monitor the level
 13 of fund balances in relation to expenditures on a monthly basis. If any
 14 proposed expenditures would cause the COMMERCIAL DRIVER LICENSE FUND to
 15 decline below One Million, One Hundred Twenty-nine Thousand, Six Hundred
 16 dollars (\$1,129,600) a fund balance to decline to less than fifty percent
 17 ~~(50%) of the balance available on July 1, 2001 July 1, 2003~~, the disbursing
 18 officer shall immediately notify the executive head of the agency. Prior to
 19 any obligations being made under these circumstances, the agency head shall
 20 file written documentation with the Chief Fiscal Officer of the State
 21 requesting approval of the expenditures. Such documentation shall provide
 22 sufficient financial data to justify the expenditures and shall include the
 23 following:

- 24 1) a plan that clearly indicates the specific fiscal impact of such
- 25 expenditures on the fund balance.
- 26 2) information clearly indicating and explaining what programs would be cut
- 27 or any other measures to be taken by the agency to restore the fund balance.
- 28 3) the extent to which any of the planned expenditures are for one-time costs
- 29 or one-time purchase of capitalized items.
- 30 4) a statement certifying that the expenditure of fund balances will not
- 31 jeopardize the financial health of the agency, nor result in a permanent
- 32 depletion of the fund balance.

33 (B) The Chief Fiscal Officer of the State shall review the request and
 34 approve or disapprove all or any part of the request, after having sought
 35 prior review by the Legislative Council.

36

1 SECTION 20. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE
2 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CONTINGENT
3 POSITIONS. There is hereby established for the Department of Finance and
4 Administration - Revenue Division - Contingent Positions for the 2003 - 2005
5 biennium, the following maximum number of regular employees whose salaries
6 shall be governed by the provisions of the Uniform Classification and
7 Compensation Act (Arkansas Code 21-5-201 et seq.), or its successor, and all
8 laws amendatory thereto. All persons occupying positions authorized herein are
9 hereby governed by the provisions of the Regular Salaries Procedures and
10 Restrictions Act (Arkansas Code 21-5-101), or its successor.

11 CONTINGENT POSITIONS - DATA ENTRY

			MAXIMUM ANNUAL	
			MAXIMUM	SALARY RATE
ITEM	CLASS		NO. OF	FISCALYEARS
NO.	CODE	TITLE	EMPLOYEES	2003-04 2004-05
16	(1) R156	REVENUE DEPT SUPERVISOR	2	GRADE 16
17	(2) K039	DOCUMENT EXAMINER II	8	GRADE 12
18	(3) K006	DATA ENTRY SPECIALIST	<u>40</u>	GRADE 10
19	MAX CONTINGENT EMPLOYEES		50	

20
21 If it has been determined by the Director of the Department of Finance and
22 Administration that the Department cannot continue a contract with a private
23 provider and the Director deems it necessary to utilize Department staff to
24 provide the required services, the Department is allowed, after seeking prior
25 review by the Arkansas Legislative Council or Joint Budget Committee, to utilize
26 the contingent positions for data entry contained in Section 20 of this Act and
27 make the appropriate transfers from the various Maintenance and Operations,
28 Professional Fees and Services or Data Processing line items contained in
29 Section 4 of this Act to Regular Salaries and Personal Services Matching.

30
31 SECTION 21. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized
32 by this act shall be limited to the appropriation for such agency and funds
33 made available by law for the support of such appropriations; and the
34 restrictions of the State Purchasing Law, the General Accounting and
35 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
36 Procedures and Restrictions Act, or their successors, and other fiscal

1 control laws of this State, where applicable, and regulations promulgated by
2 the Department of Finance and Administration, as authorized by law, shall be
3 strictly complied with in disbursement of said funds.

4
5 SECTION 22. LEGISLATIVE INTENT. It is the intent of the General Assembly
6 that any funds disbursed under the authority of the appropriations contained
7 in this act shall be in compliance with the stated reasons for which this act
8 was adopted, as evidenced by the Agency Requests, Executive Recommendations
9 and Legislative Recommendations contained in the budget manuals prepared by
10 the Department of Finance and Administration, letters, or summarized oral
11 testimony in the official minutes of the Arkansas Legislative Council or
12 Joint Budget Committee which relate to its passage and adoption.

13
14 SECTION 23. EMERGENCY CLAUSE. It is found and determined by the General
15 Assembly, that the Constitution of the State of Arkansas prohibits the
16 appropriation of funds for more than a two (2) year period; that the
17 effectiveness of this Act on July 1, 2003 is essential to the operation of
18 the agency for which the appropriations in this Act are provided, and that in
19 the event of an extension of the Regular Session, the delay in the effective
20 date of this Act beyond July 1, 2003 could work irreparable harm upon the
21 proper administration and provision of essential governmental programs.
22 Therefore, an emergency is hereby declared to exist and this Act being
23 necessary for the immediate preservation of the public peace, health and
24 safety shall be in full force and effect from and after July 1, 2003.