



STATE OF ARKANSAS  
ASA HUTCHINSON  
GOVERNOR

February 28, 2017

Senator Larry Teague, Co-Chair  
Representative Lane Jean, Co-Chair  
Joint Budget Committee  
Arkansas General Assembly  
State Capitol Building  
Little Rock, AR 72201

Dear Co-Chairs:

I respectfully request amendment to HB1243, the 2017-2018 Annual Operations Appropriation Bill for the Department of Finance and Administration – Revenue Services Division.

Please amend SECTION 1. REGULAR SALARIES as follows:

Item Class	No. of	Maximum Annual
No. Code Title	Employees	Salary Rate
		Fiscal Year
		2017-2018
(13) G047C ATTORNEY SPECIALIST	<del>12</del> 13	GRADE C126
(18) A033C TAX AUDITOR SUPERVISOR	<del>27</del> 28	GRADE C123
(22) A054C TAX AUDITOR II	<del>176</del> 181	GRADE C120
(26) A074C FISCAL SUPPORT SUPERVISOR	<del>4</del> 5	GRADE C118
(33) A091C FISCAL SUPPORT ANALYST	<del>21</del> 23	GRADE C115
(45) C059C DFA SERVICE REPRESENTATIVE	<del>669</del> 673	GRADE C111
MAX. NO. OF EMPLOYEES	<del>1463</del> 1477	

Please amend SECTION 3. APPROPRIATION – REVENUE SERVICES DIVISION – OPERATIONS as follows:

ITEM NO.	FISCAL YEAR
	2017-2018
(01) REGULAR SALARIES	<del>\$50,368,708</del> \$50,852,532
(03) PERSONAL SERVICES MATCHING	<del>18,992,040</del> 19,137,187
(05) MAINT. & GEN. OPERATION	

Senator Larry Teague, Co-Chair  
Representative Lane Jean, Co-Chair  
Page 2

(A) OPER. EXPENSE	<del>27,232,184</del>	27,250,000
(D) CAP. OUTLAY	<del>500,000</del>	550,000
TOTAL AMOUNT APPROPRIATED	<del>\$28,079,848</del>	\$28,776,635

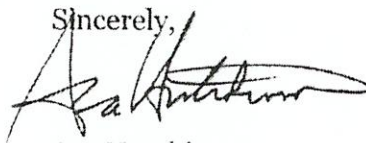
The passage of Issue 6, Arkansas Medical Marijuana Amendment (AMMA), has created new responsibilities for the Arkansas Department of Finance and Administration Revenue Services Division. Under the AMMA, sales of medical marijuana will be subject to state and local sales taxes. The fourteen (14) additional positions responsibilities are not limited to, but include collections and audit of both sales and withholding taxes that cannot be made online through the ATAP system (cash-based business).

Please amend SECTION 11. APPROPRIATION – REVENUE MISCELLANEOUS CASH as follows:

ITEM NO.	FISCAL YEAR
	2017-2018
(01) DISTRIBUTION OF FEES/SERVICE CHARGES	<del>\$5,000,000</del> \$12,000,000

This request allows for the increase in fees collected and remitted for the E911 services charges levied on states of prepaid wireless mobile radio (cell phone) telecommunications services. ACA §12-10-326(f) states that the Department of Finance and Administration (DFA) shall pay all remitted prepaid wireless E911 charges within thirty (30) days of receipt to the Arkansas Emergency Telephone Services Board for use by the board under ACA §12-10-318(c).

I appreciate your consideration of this matter.

Sincerely,  
  
Asa Hutchinson

AH:db:es

# Hall of the House of Representatives

91st General Assembly - Regular Session, 2017

## Amendment Form

**DRAFT**

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### Subtitle of House Bill No. 1243

AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE SERVICES  
DIVISION APPROPRIATION FOR THE 2017-2018 FISCAL YEAR.

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### Amendment No. \_\_\_\_ to House Bill No. 1243

Amend House Bill No. 1243 as engrossed, H2/24/17 (version: 02/24/2017 10:55:07 AM):

Page 2, line 9, delete "12" and substitute "13"

AND

Page 2, line 14, delete "27" and substitute "28"

AND

Page 2, line 18, delete "176" and substitute "181"

AND

Page 2, line 22, delete "4" and substitute "5"

AND

Page 2, line 29, delete "21" and substitute "23"

AND

Page 3, line 5, delete "669" and substitute "673"

AND

Page 3, line 10, delete "1,463" and substitute "1,477"

AND

Page 3, line 30, delete "\$50,368,708" and substitute "\$50,852,532"

AND

**DRAFT**

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Page 1 of 2

Page 3, line 32, delete "18,992,040" and substitute "19,137,187"

AND

Page 3, line 35, delete "27,232,184" and substitute "27,250,000"

AND

Page 4, line 2, delete "500,000" and substitute "550,000"

AND

Page 4, line 5, delete "\$98,079,848" and substitute "\$98,776,635"

AND

Page 7, line 4, delete "\$5,000,000" and substitute "\$12,000,000"

The Amendment was read \_\_\_\_\_

By: Joint Budget Committee

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JAP101

\_\_\_\_\_  
Chief Clerk

Stricken language will be deleted and underlined language will be added.

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4

As Engrossed: H2/24/17

# A Bill

HOUSE BILL 1243

5 By: Joint Budget Committee  
6

## For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES  
9 AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE  
10 AND ADMINISTRATION - REVENUE SERVICES DIVISION FOR  
11 THE FISCAL YEAR ENDING JUNE 30, 2018; AND FOR OTHER  
12 PURPOSES.  
13  
14

## Subtitle

16 AN ACT FOR THE DEPARTMENT OF FINANCE AND  
17 ADMINISTRATION - REVENUE SERVICES  
18 DIVISION APPROPRIATION FOR THE 2017-2018  
19 FISCAL YEAR.  
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  
25 hereby established for the Department of Finance and Administration - Revenue  
26 Services Division for the 2017-2018 fiscal year, the following maximum number  
27 of regular employees.  
28

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2017-2018
33	(1) N003N	DFA REV ASST COMMR OPS & ADMIN	1	GRADE N912
34	(2) N004N	DFA REV ASST COMMR POLICY & LEGAL	1	GRADE N912
35	(3) N037N	DFA DRIVER LICENSE ADMINISTRATOR	1	GRADE N909
36	(4) N035N	DFA MOTOR VEHICLE ADMINISTRATOR	1	GRADE N909



1	(5)	G002N	DFA REVENUE CHIEF COUNSEL	1	GRADE N909
2	(6)	N030N	DFA STATE REVENUE OFFICE ADMIN	1	GRADE N909
3	(7)	N029N	DFA TAX ADMINISTRATOR	2	GRADE N909
4	(8)	N028N	DFA TAX AUDIT ADMINISTRATOR	1	GRADE N909
5	(9)	A003C	DFA REVENUE ASSISTANT ADMINISTRATOR	12	GRADE C130
6	(10)	A006C	DFA REVENUE TAX DIVISION MANAGER	10	GRADE C129
7	(11)	G025C	ATTORNEY SUPERVISOR	2	GRADE C127
8	(12)	G024C	DEPARTMENT ADMINISTRATIVE LAW JUDGE	3	GRADE C127
9	(13)	G047C	ATTORNEY SPECIALIST	12	GRADE C126
10	(14)	G045C	DFA DIVISION MANAGER III	2	GRADE C126
11	(15)	G044C	DFA REV PROBLEM RESOLUTION OFFICER	2	GRADE C126
12	(16)	G084C	DFA DIVISION MANAGER II	6	GRADE C123
13	(17)	T106C	DFA REVENUE SECURITY SUPERVISOR	1	GRADE C123
14	(18)	A033C	TAX AUDITOR SUPERVISOR	27	GRADE C123
15	(19)	A049C	DFA REVENUE OFFICE DISTRICT MANAGER	5	GRADE C121
16	(20)	G133C	DFA DIVISION MANAGER I	17	GRADE C120
17	(21)	T032C	DFA REVENUE SECURITY COORDINATOR	4	GRADE C120
18	(22)	A054C	TAX AUDITOR II	176	GRADE C120
19	(23)	A069C	DFA REVENUE OFFICE ASST DIST MANAGER	5	GRADE C119
20	(24)	A059C	TAX AUDITOR	1	GRADE C119
21	(25)	A077C	DFA LOCAL REVENUE OFFICE MANAGER	54	GRADE C118
22	(26)	A074C	FISCAL SUPPORT SUPERVISOR	4	GRADE C118
23	(27)	A082C	ACCOUNTANT II	1	GRADE C117
24	(28)	G179C	LEGAL SERVICES SPECIALIST	1	GRADE C117
25	(29)	S017C	MAINTENANCE COORDINATOR	1	GRADE C117
26	(30)	A089C	ACCOUNTANT I	1	GRADE C116
27	(31)	P027C	PUBLIC INFORMATION SPECIALIST	1	GRADE C116
28	(32)	C037C	ADMINISTRATIVE ANALYST	3	GRADE C115
29	(33)	A091C	FISCAL SUPPORT ANALYST	21	GRADE C115
30	(34)	C029C	HEARING OFFICER	26	GRADE C115
31	(35)	R032C	HUMAN RESOURCES PROGRAM REP	1	GRADE C115
32	(36)	V015C	PURCHASING SPECIALIST	2	GRADE C115
33	(37)	A094C	DFA LOCAL REVENUE OFFICE SUPERVISOR	88	GRADE C114
34	(38)	C042C	DFA REVENUE SUPERVISOR	30	GRADE C114
35	(39)	C048C	DFA SUPERVISOR	94	GRADE C113
36	(40)	C046C	LEGAL SUPPORT SPECIALIST	9	GRADE C113

1	(41)	S046C	MAINTENANCE TECHNICIAN	7	GRADE C113
2	(42)	C056C	ADMINISTRATIVE SPECIALIST III	12	GRADE C112
3	(43)	A098C	FISCAL SUPPORT SPECIALIST	2	GRADE C112
4	(44)	X172C	TAX INVESTIGATOR	34	GRADE C112
5	(45)	C059C	DFA SERVICE REPRESENTATIVE	669	GRADE C111
6	(46)	C073C	ADMINISTRATIVE SPECIALIST II	28	GRADE C109
7	(47)	C076C	DFA TECHNICIAN	69	GRADE C108
8	(48)	S084C	INSTITUTIONAL SERVICES SUPERVISOR	1	GRADE C104
9	(49)	S087C	INSTITUTIONAL SERVICES ASSISTANT	<u>10</u>	GRADE C103
10			MAX. NO. OF EMPLOYEES	1,463	

11

12 SECTION 2. EXTRA HELP - REVENUE SERVICES DIVISION. There is hereby  
 13 authorized, for the Department of Finance and Administration - Revenue  
 14 Services Division for the 2017-2018 fiscal year, the following maximum number  
 15 of part-time or temporary employees, to be known as "Extra Help", payable  
 16 from funds appropriated herein for such purposes: two hundred twenty-one  
 17 (221) temporary or part-time employees, when needed, at rates of pay not to  
 18 exceed those provided in the Uniform Classification and Compensation Act, or  
 19 its successor, or this act for the appropriate classification.

20

21 SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION - OPERATIONS.  
 22 There is hereby appropriated, to the Department of Finance and Administration  
 23 - Revenue Services Division, to be payable from the State Central Services  
 24 Fund, for personal services and operating expenses of the Department of  
 25 Finance and Administration - Revenue Services Division for the fiscal year  
 26 ending June 30, 2018, the following:

27

28	ITEM	FISCAL YEAR
29	NO.	2017-2018
30	(01) REGULAR SALARIES	\$50,368,708
31	(02) EXTRA HELP	564,466
32	(03) PERSONAL SERVICES MATCHING	18,992,040
33	(04) OVERTIME	125,000
34	(05) MAINT. & GEN. OPERATION	
35	(A) OPER. EXPENSE	27,232,184
36	(B) CONF. & TRAVEL	115,450

1	(C) PROF. FEES	157,000
2	(D) CAP. OUTLAY	500,000
3	(E) DATA PROC.	0
4	(06) REFUNDS/REIMBURSEMENTS	<u>25,000</u>
5	TOTAL AMOUNT APPROPRIATED	<u>\$98,079,848</u>

7 SECTION 4. APPROPRIATION - COMMERCIAL DRIVERS LICENSE PROGRAM. There  
 8 is hereby appropriated, to the Department of Finance and Administration -  
 9 Revenue Services Division, to be payable from the Commercial Driver License  
 10 Fund, for personal services and operating expenses of the Department of  
 11 Finance and Administration - Revenue Services Division - Commercial Drivers  
 12 License Program for the fiscal year ending June 30, 2018, the following:

14	ITEM	FISCAL YEAR
15	<u>NO.</u>	<u>2017-2018</u>
16	(01) REGULAR SALARIES	\$280,809
17	(02) PERSONAL SERVICES MATCHING	115,042
18	(03) MAINT. & GEN. OPERATION	
19	(A) OPER. EXPENSE	4,352,352
20	(B) CONF. & TRAVEL	0
21	(C) PROF. FEES	0
22	(D) CAP. OUTLAY	0
23	(E) DATA PROC.	<u>0</u>
24	TOTAL AMOUNT APPROPRIATED	<u>\$4,748,203</u>

26 SECTION 5. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM  
 27 PROPERTY TAX REBATES. There is hereby appropriated, to the Department of  
 28 Finance and Administration - Revenue Services Division, to be payable from  
 29 the Individual Income Tax Withholding Fund, for the purpose of making  
 30 individual income tax refunds of taxes withheld under the provisions of  
 31 Arkansas Code beginning at 26-51-901 and property tax rebates under Amendment  
 32 79 of the Arkansas Constitution for the fiscal year ending June 30, 2018, the  
 33 following:

35	ITEM	FISCAL YEAR
36	<u>NO.</u>	<u>2017-2018</u>



1 (01) INDIVIDUAL INCOME TAX & AD VALOREM  
 2 PROPERTY TAX REBATES -  
 3 REFUND/REIMBURSEMENTS \$680,000,000  
 4

5 SECTION 6. APPROPRIATION - CORPORATE INCOME TAX. There is hereby  
 6 appropriated, to the Department of Finance and Administration - Revenue  
 7 Services Division, to be payable from the Corporate Income Tax Withholding  
 8 Fund, for the purpose of making corporate income tax refunds of taxes  
 9 withheld under the provisions of Arkansas Code 26-51-901 for the fiscal year  
 10 ending June 30, 2018, the following:

11  
 12 ITEM FISCAL YEAR  
 13 NO. 2017-2018  
 14 (01) CORPORATE INCOME TAX -  
 15 REFUND/REIMBURSEMENTS \$200,000,000  
 16

17 SECTION 7. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby  
 18 appropriated, to the Department of Finance and Administration - Revenue  
 19 Services Division, to be payable from the Gasoline Tax Refund Fund, for  
 20 paying the valid gasoline tax refund claims of agricultural users and bus  
 21 drivers in the manner and to the extent provided by law for the fiscal year  
 22 ending June 30, 2018, the following:

23  
 24 ITEM FISCAL YEAR  
 25 NO. 2017-2018  
 26 (01) GASOLINE TAX REFUND CLAIMS \$1,500,000  
 27

28 SECTION 8. APPROPRIATION - INTERSTATE MOTOR FUEL TAX REFUNDS. There is  
 29 hereby appropriated, to the Department of Finance and Administration -  
 30 Revenue Services Division, to be payable from the Interstate Motor Fuel Tax  
 31 Refund Fund, for paying refunds to interstate users of motor fuels and  
 32 special motor fuels as authorized by law for the fiscal year ending June 30,  
 33 2018, the following:

34  
 35 ITEM FISCAL YEAR  
 36 NO. 2017-2018

1 (01) INTERSTATE MOTOR FUEL TAX -  
 2 REFUND/REIMBURSEMENTS \$20,000,000  
 3

4 SECTION 9. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby  
 5 appropriated, to the Department of Finance and Administration - Revenue  
 6 Services Division, to be payable from the Miscellaneous Revolving Fund, for  
 7 making refunds of taxes erroneously paid and for refunds of the gross  
 8 receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code  
 9 26-52-412 and for other purposes as authorized by law for the fiscal year  
 10 ending June 30, 2018, the following:

12 ITEM	FISCAL YEAR
13 NO.	<u>2017-2018</u>
14 (01) MISCELLANEOUS TAX -	
15 REFUND/REIMBURSEMENTS	<u>\$260,000,000</u>

16  
 17 SECTION 10. APPROPRIATION - SPECIAL PLATES. There is hereby  
 18 appropriated, to the Department of Finance and Administration - Revenue  
 19 Services Division, to be payable from the cash fund deposited in the State  
 20 Treasury as determined by the Chief Fiscal Officer of the State, for  
 21 administrative and operating expenses of disbursing the Motor Vehicle Special  
 22 License Plates fees to the proper entities for the fiscal year ending June  
 23 30, 2018, the following:

25 ITEM	FISCAL YEAR
26 NO.	<u>2017-2018</u>
27 (01) MV SPECIAL PLATES-ADMINISTRATIVE &	
28 OPERATING EXPENSES	<u>\$4,000,000</u>

29  
 30 SECTION 11. APPROPRIATION - REVENUE MISCELLANEOUS CASH. There is  
 31 hereby appropriated, to the Department of Finance and Administration -  
 32 Revenue Services Division, to be payable from the cash fund deposited in the  
 33 State Treasury as determined by the Chief Fiscal Officer of the State, for  
 34 distribution of fees and service charges collected on behalf of other  
 35 entities and for other purposes as authorized by law for the fiscal year  
 36 ending June 30, 2018, the following:

1

2 ITEM

FISCAL YEAR

3 NO.2017-2018

4 (01) DISTRIBUTION OF FEES / SERVICE CHARGES

S \$5,000,000

5

6 SECTION 12. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
 7 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.  
 8 APPROPRIATION TRANSFERS. The Director of the Department of Finance and  
 9 Administration is authorized to transfer appropriation between refund line  
 10 item appropriations in this Act. The Director of the Department of Finance  
 11 and Administration shall immediately report any such transfers to the  
 12 Arkansas Legislative Council. Such report shall contain the amounts  
 13 transferred and the reasons for the same.

14 The provisions of this section shall be in effect only from July 1, ~~2016~~  
 15 2017 through June 30, ~~2017~~ 2018.

16

17 SECTION 13. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
 18 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA  
 19 HELP EXEMPTION. Extra Help positions authorized herein are specifically  
 20 exempt from limitation of hours, either by act or regulation. Provided,  
 21 however, when a temporary or part-time employee is employed by the Department  
 22 of Finance and Administration - Revenue Services for a period of time  
 23 exceeding seven (7) months, a report of such shall be filed with the Arkansas  
 24 Legislative Council.

25 The provisions of this section shall be in effect only from July 1, ~~2016~~  
 26 2017 through June 30, ~~2017~~ 2018.

27

28 SECTION 14. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE  
 29 ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY  
 30 LAW. AUTHORITY TO EMPLOY CERTIFIED LAW ENFORCEMENT OFFICERS. The  
 31 Director of the Department of Finance and Administration is authorized  
 32 to employ ~~not more than one (1)~~ certified law enforcement officers and  
 33 specialized police personnel as certified under § 12-9-101 et seq. The  
 34 certified law enforcement ~~officer~~ officers and specialized police  
 35 personnel employed under this section shall be responsible for  
 36 maintaining order and providing for the security, protection, and

1 safety of the Department of Finance and Administration buildings,  
 2 grounds, property, employees and customers. The certified law  
 3 enforcement officer shall have the powers, duties, privileges, and  
 4 immunities of a *certified law enforcement officer*.

5 The following two classifications shall be used by the agency for  
 6 security, protection, and safety personnel:

			<u>MAXIMUM</u>	<u>SALARY RATE</u>
<u>ITEM CLASS</u>			<u>NO. OF</u>	<u>FISCAL YEARS</u>
<u>NO.</u>	<u>CODE</u>	<u>TITLE</u>	<u>EMPLOYEES</u>	<u>2017-2018</u>
10	<u>(1)</u>	<u>T106C DFA REVENUE SECURITY SUPERVISOR</u>	<u>1</u>	<u>GRADE C123</u>
11	<u>(2)</u>	<u>T032C DFA REVENUE SECURITY COORDINATOR</u>	<u>4</u>	<u>GRADE C120</u>
12		<u>MAX. NO. OF EMPLOYEES</u>	<u>5</u>	

14 Department of Finance and Administration Alcoholic Beverage Control  
 15 Enforcement Division will manage training and certification of the certified  
 16 law enforcement officers and specialized police personnel and maintain all  
 17 required documentation.

18 The provisions of this section shall be in effect only from July 1, 2016  
 19 2017 through June 30, ~~2017~~ 2018.

21 SECTION 15. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
 22 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

23 CONTINGENT POSITIONS. There is hereby established for the Department of  
 24 Finance and Administration - Revenue Division - Contingent Positions for the  
 25 ~~2016-2017~~ 2017-2018 fiscal year, the following maximum number of regular  
 26 employees whose salaries shall be governed by the provisions of the Uniform  
 27 Classification and Compensation Act (Arkansas Code 21-5-201 et seq.), or its  
 28 successor, and all laws amendatory thereto. All persons occupying positions  
 29 authorized herein are hereby governed by the provisions of the Regular  
 30 Salaries Procedures and Restrictions Act (Arkansas Code 21-5-101), or its  
 31 successor.

32 CONTINGENT POSITIONS - DATA ENTRY

			<u>MAXIMUM</u>	<u>SALARY RATE</u>
<u>ITEM CLASS</u>			<u>NO. OF</u>	<u>FISCAL YEARS</u>
<u>NO.</u>	<u>CODE</u>	<u>TITLE</u>	<u>EMPLOYEES</u>	<u><del>2016-17</del> 2017-2018</u>
36	(1)	CO42C DFA REVENUE SUPERVISOR	2	GRADE C114

1	(2) C059C DFA SERVICE REPRESENTATIVE	8	GRADE C111
2	(3) C076C DFA TECHNICIAN	<u>40</u>	GRADE C108
3	MAX CONTINGENT EMPLOYEES	50	

4 If it has been determined by the Director of the Department of Finance and  
 5 Administration that the Department cannot continue a contract with a private  
 6 provider and the Director deems it necessary to utilize Department staff to  
 7 provide the required services, the Department is allowed, after seeking prior  
 8 review by the Arkansas Legislative Council or Joint Budget Committee, to  
 9 utilize the contingent positions for data entry contained in this Section and  
 10 make the appropriate transfers from the various Maintenance and Operations,  
 11 Professional Fees and Services or Data Processing line items contained in the  
 12 Revenue Services Division - Operations Appropriation Section of this Act to  
 13 Regular Salaries and Personal Services Matching.

14 The provisions of this section shall be in effect only from July 1, ~~2016~~  
 15 2017 through June 30, ~~2017~~ 2018.

16  
 17 SECTION 16. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
 18 authorized by this act shall be limited to the appropriation for such agency  
 19 and funds made available by law for the support of such appropriations; and  
 20 the restrictions of the State Procurement Law, the General Accounting and  
 21 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
 22 Procedures and Restrictions Act, or their successors, and other fiscal  
 23 control laws of this State, where applicable, and regulations promulgated by  
 24 the Department of Finance and Administration, as authorized by law, shall be  
 25 strictly complied with in disbursement of said funds.

26  
 27 SECTION 17. LEGISLATIVE INTENT. It is the intent of the General  
 28 Assembly that any funds disbursed under the authority of the appropriations  
 29 contained in this act shall be in compliance with the stated reasons for  
 30 which this act was adopted, as evidenced by the Agency Requests, Executive  
 31 Recommendations and Legislative Recommendations contained in the budget  
 32 manuals prepared by the Department of Finance and Administration, letters, or  
 33 summarized oral testimony in the official minutes of the Arkansas Legislative  
 34 Council or Joint Budget Committee which relate to its passage and adoption.

35  
 36 SECTION 18. EMERGENCY CLAUSE. It is found and determined by the

1 General Assembly, that the Constitution of the State of Arkansas prohibits  
2 the appropriation of funds for more than a one (1) year period; that the  
3 effectiveness of this Act on July 1, 2017 is essential to the operation of  
4 the agency for which the appropriations in this Act are provided, and that in  
5 the event of an extension of the legislative session, the delay in the  
6 effective date of this Act beyond July 1, 2017 could work irreparable harm  
7 upon the proper administration and provision of essential governmental  
8 programs. Therefore, an emergency is hereby declared to exist and this Act  
9 being necessary for the immediate preservation of the public peace, health  
10 and safety shall be in full force and effect from and after July 1, 2017.

11  
12 */s/Joint Budget Committee*  
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