

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

1 State of Arkansas As Engrossed: S4/23/24 S4/30/24

2 94th General Assembly **A Bill**

3 Fiscal Session, 2024

SENATE BILL 47

4

5 By: Joint Budget Committee

6

7 **For An Act To Be Entitled**

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES

9 AND OPERATING EXPENSES FOR THE DEPARTMENT OF

10 INSPECTOR GENERAL FOR THE FISCAL YEAR ENDING JUNE 30,

11 2025; AND FOR OTHER PURPOSES.

12

13

14 **Subtitle**

15 AN ACT FOR THE DEPARTMENT OF INSPECTOR

16 GENERAL APPROPRIATION FOR THE 2024-2025

17 FISCAL YEAR.

18

19

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

21

22 SECTION 1. REGULAR SALARIES - SHARED SERVICES. There is hereby
23 established for the Department of Inspector General for the 2024-2025 fiscal
24 year, the following maximum number of regular employees.

25

26 Maximum Annual

27 Maximum Salary Rate

28 Item Class No. of Fiscal Year

29 No. Code Title Employees 2024-2025

30 (1) SC009 SECRETARY OF INSPECTOR GENERAL 1 GRADE SE05

31 (2) U125U INSPECTOR GENERAL CHIEF COUNSEL 1 GRADE SE01

32 (3) D056C SYSTEMS COORDINATION ANALYST 1 GRADE IT05

33 (4) N199N DIG DEPUTY ADMINISTRATOR 1 GRADE GS14

34 (4.1) A143C TAX APPEALS ACCOUNTANT 1 GRADE GS13

35 (5) A115C DIG CHIEF FINANCIAL OFFICER 1 GRADE GS12

36 (6) G249C DIG PROGRAM ADMINISTRATOR 1 GRADE GS12



1	(1) U124U MEDICAID INSPECTOR GENERAL	1	GRADE SE03
2	(2) L009C NURSE MANAGER	1	GRADE MP03
3	(3) L027C REGISTERED NURSE SUPERVISOR	3	GRADE MP02
4	(4) L038C REGISTERED NURSE	3	GRADE MP01
5	(5) G250C DIG OPERATIONS MANAGER	2	GRADE GS11
6	(6) M009C LICENSED CERTIFIED SOCIAL WORKER	1	GRADE GS09
7	(7) G251C DIG PROGRAM MANAGER	1	GRADE GS08
8	(8) A113C DIG SR. AUDITOR	10	GRADE GS08
9	(9) X200C MEDICAID FRAUD INVESTIGATOR	1	GRADE GS07
10	(10) A114C DIG AUDITOR	1	GRADE GS06
11	(11) B076C RESEARCH PROJECT ANALYST	<u>2</u>	GRADE GS06
12	MAX. NO. OF EMPLOYEES	26	

13

14 SECTION 4. EXTRA HELP - OPERATIONS - OFFICE OF MEDICAID INSPECTOR
 15 GENERAL. There is hereby authorized, for the Department of Inspector General
 16 - Office of Medicaid Inspector General for the 2024-2025 fiscal year, the
 17 following maximum number of part-time or temporary employees, to be known as
 18 "Extra Help", payable from funds appropriated herein for such purposes: two
 19 (2) temporary or part-time employees, when needed, at rates of pay not to
 20 exceed those provided in the Uniform Classification and Compensation Act, or
 21 its successor, or this act for the appropriate classification.

22

23 SECTION 5. APPROPRIATION - STATE OPERATIONS - OFFICE OF MEDICAID
 24 INSPECTOR GENERAL. There is hereby appropriated, to the Department of
 25 Inspector General, to be payable from the Miscellaneous Agencies Fund
 26 Account, for personal services and operating expenses of the Department of
 27 Inspector General - Office of Medicaid Inspector General - State Operations
 28 for the fiscal year ending June 30, 2025, the following:

29

30	ITEM	FISCAL YEAR
31	<u>NO.</u>	<u>2024-2025</u>
32	(01) REGULAR SALARIES	\$634,945
33	(02) EXTRA HELP	4,999
34	(03) PERSONAL SERVICES MATCHING	226,458
35	(04) MAINT. & GEN. OPERATION	
36	(A) OPER. EXPENSE	187,962

1	(B) CONF. & TRAVEL	3,400
2	(C) PROF. FEES	2,800
3	(D) CAP. OUTLAY	0
4	(E) DATA PROC.	<u>0</u>
5	TOTAL AMOUNT APPROPRIATED	<u><u>\$1,060,564</u></u>

6

7 SECTION 6. APPROPRIATION - FEDERAL OPERATIONS - OFFICE OF MEDICAID

8 INSPECTOR GENERAL. There is hereby appropriated, to the Department of

9 Inspector General, to be payable from the federal funds as designated by the

10 Chief Fiscal Officer of the State, for personal services and operating

11 expenses of the Department of Inspector General - Office of Medicaid

12 Inspector General - Federal Operations for the fiscal year ending June 30,

13 2025, the following:

15	ITEM	FISCAL YEAR
16	<u>NO.</u>	<u>2024-2025</u>
17	(01) REGULAR SALARIES	\$1,009,874
18	(02) EXTRA HELP	5,001
19	(03) PERSONAL SERVICES MATCHING	348,059
20	(04) MAINT. & GEN. OPERATION	
21	(A) OPER. EXPENSE	209,489
22	(B) CONF. & TRAVEL	3,800
23	(C) PROF. FEES	2,800
24	(D) CAP. OUTLAY	0
25	(E) DATA PROC.	<u>0</u>
26	TOTAL AMOUNT APPROPRIATED	<u><u>\$1,579,023</u></u>

27

28 SECTION 7. APPROPRIATION - ENTERPRISE FRAUD PROGRAM - STATE - OFFICE OF

29 MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the Department

30 of Inspector General, to be payable from the Miscellaneous Agencies Fund

31 Account, for personal services and operating expenses of the Enterprise Fraud

32 Program of the Department of Inspector General - Office of Medicaid Inspector

33 General - Enterprise Fraud Program - State for the fiscal year ending June

34 30, 2025, the following:

36	ITEM	FISCAL YEAR
----	------	-------------

1	<u>NO.</u>	<u>2024-2025</u>
2	(01) ENTERPRISE FRAUD PROGRAM	<u>\$900,000</u>

3

4 SECTION 8. APPROPRIATION - ENTERPRISE FRAUD PROGRAM - FEDERAL - OFFICE

5 OF MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the

6 Department of Inspector General, to be payable from the federal funds as

7 designated by the Chief Fiscal Officer of the State, for personal services

8 and operating expenses of the Enterprise Fraud Program of the Department of

9 Inspector General - Office of Medicaid Inspector General - Enterprise Fraud

10 Program - Federal for the fiscal year ending June 30, 2025, the following:

11	ITEM	FISCAL YEAR
12	<u>NO.</u>	<u>2024-2025</u>
13	(01) ENTERPRISE FRAUD PROGRAM	<u>\$3,600,000</u>

14

15

16 SECTION 9. APPROPRIATION - CASH OPERATIONS - OFFICE OF MEDICAID

17 INSPECTOR GENERAL. There is hereby appropriated, to the Department of

18 Inspector General, to be payable from the cash fund deposited in the State

19 Treasury as determined by the Chief Fiscal Officer of the State, for personal

20 services and operating expenses of the Department of Inspector General -

21 Office of Medicaid Inspector General - Cash Operations for the fiscal year

22 ending June 30, 2025, the following:

23	ITEM	FISCAL YEAR
24	<u>NO.</u>	<u>2024-2025</u>
25	(01) REGULAR SALARIES	\$136,406
26	(02) PERSONAL SERVICES MATCHING	41,829
27	(03) MAINT. & GEN. OPERATION	
28	(A) OPER. EXPENSE	15,645
29	(B) CONF. & TRAVEL	6,710
30	(C) PROF. FEES	1,200
31	(D) CAP. OUTLAY	0
32	(E) DATA PROC.	<u>0</u>
33	TOTAL AMOUNT APPROPRIATED	<u>\$201,790</u>

34

35

36 SECTION 10. REGULAR SALARIES - ARKANSAS FAIR HOUSING COMMISSION. There

1 is hereby established for the Department of Inspector General - Arkansas Fair
2 Housing Commission for the 2024-2025 fiscal year, the following maximum
3 number of regular employees.

Item	Class	Maximum	Maximum Annual
No.	Code Title	No. of	Salary Rate
		Employees	Fiscal Year
			2024-2025
9	(1) N226N ARKANSAS FAIR HOUSING EXECUTIVE DIR	1	GRADE GS15
10	(2) G073C ATTORNEY	1	GRADE GS10
11	(3) X112C AFHC CHIEF INVESTIGATOR	1	GRADE GS07
12	(4) C010C EXECUTIVE ASSISTANT TO THE DIRECTOR	1	GRADE GS07
13	(5) X150C AFHC INVESTIGATOR	5	GRADE GS06
14	(6) A074C FISCAL SUPPORT SUPERVISOR	1	GRADE GS06
15	(7) G180C GRANTS ANALYST	1	GRADE GS06
16	(8) P027C PUBLIC INFORMATION SPECIALIST	<u>1</u>	GRADE GS06
17	MAX. NO. OF EMPLOYEES	12	

18
19 SECTION 11. EXTRA HELP - ARKANSAS FAIR HOUSING COMMISSION. There is
20 hereby authorized, for the Department of Inspector General - Arkansas Fair
21 Housing Commission for the 2024-2025 fiscal year, the following maximum
22 number of part-time or temporary employees, to be known as "Extra Help",
23 payable from funds appropriated herein for such purposes: two (2) temporary
24 or part-time employees, when needed, at rates of pay not to exceed those
25 provided in the Uniform Classification and Compensation Act, or its
26 successor, or this act for the appropriate classification.

27
28 SECTION 12. APPROPRIATION - OPERATIONS - ARKANSAS FAIR HOUSING
29 COMMISSION. There is hereby appropriated, to the Department of Inspector
30 General, to be payable from the Miscellaneous Agencies Fund Account, for
31 personal services and operating expenses of the Department of Inspector
32 General - Arkansas Fair Housing Commission - Operations for the fiscal year
33 ending June 30, 2025, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2024-2025</u>

1	(01) REGULAR SALARIES	\$637,197
2	(02) EXTRA HELP	40,000
3	(03) PERSONAL SERVICES MATCHING	240,503
4	(04) MAINT. & GEN. OPERATION	
5	(A) OPER. EXPENSE	191,573
6	(B) CONF. & TRAVEL	58,000
7	(C) PROF. FEES	57,007
8	(D) CAP. OUTLAY	0
9	(E) DATA PROC.	0
10	(05) PUBLIC EDUCATION	<u>899</u>
11	TOTAL AMOUNT APPROPRIATED	<u><u>\$1,225,179</u></u>

12

13 SECTION 13. APPROPRIATION - EDUCATION - TRUST - ARKANSAS FAIR HOUSING
 14 COMMISSION. There is hereby appropriated, to the Department of Inspector
 15 General, to be payable from the Arkansas Fair Housing Commission Trust Fund,
 16 for operating expenses of the Department of Inspector General - Arkansas Fair
 17 Housing Commission - Education - Trust for the fiscal year ending June 30,
 18 2025, the following:

19

20	ITEM	FISCAL YEAR
21	<u>NO.</u>	<u>2024-2025</u>
22	(01) MAINT. & GEN. OPERATION	
23	(A) OPER. EXPENSE	\$81,569
24	(B) CONF. & TRAVEL	55,000
25	(C) PROF. FEES	0
26	(D) CAP. OUTLAY	0
27	(E) DATA PROC.	<u>0</u>
28	TOTAL AMOUNT APPROPRIATED	<u><u>\$136,569</u></u>

29

30 SECTION 14. REGULAR SALARIES - OFFICE OF INTERNAL AUDIT. There is
 31 hereby established for the Department of Inspector General - Office of
 32 Internal Audit for the 2024-2025 fiscal year, the following maximum number of
 33 regular employees.

34

35

36

	Maximum Annual
Maximum	Salary Rate

Item Class	No. of	Fiscal Year
No. Code Title	Employees	2024-2025
(1) N219N DFA ADMINISTRATOR-INTERNAL AUDIT	1	GRADE SE02
(2) A144C INTERNAL AUDIT DEPUTY DIRECTOR	1	GRADE GS15
(3) A010C AGENCY CONTROLLER II	1	GRADE GS13
(4) A044C AUDIT COORDINATOR	5	GRADE GS10
(5) A081C AUDITOR	<u>1</u>	GRADE GS07
MAX. NO. OF EMPLOYEES	9	

SECTION 15. APPROPRIATION - OFFICE OF INTERNAL AUDIT - OPERATIONS.
 There is hereby appropriated, to the Department of Inspector General, to be payable from the State Central Services Fund, for personal services and operating expenses of the Department of Inspector General - Office of Internal Audit - Operations for the fiscal year ending June 30, 2025, the following:

ITEM	FISCAL YEAR
NO.	2024-2025
(01) REGULAR SALARIES	\$772,222
(02) PERSONAL SERVICES MATCHING	245,689
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	175,659
(B) CONF. & TRAVEL	3,500
(C) PROF. FEES	20,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$1,217,070</u>

SECTION 16. REGULAR SALARIES - INDEPENDENT TAX APPEALS COMMISSION.
 There is hereby established for the Department of Inspector General - Independent Tax Appeals Commission for the 2024-2025 fiscal year, the following maximum number of regular employees.

Item Class	Maximum	Maximum Annual
	No. of	Salary Rate
		Fiscal Year

No.	Code	Title	Employees	2024-2025
(1)	N247N	TAX APPEALS COMMISSIONER	3	GRADE SE04
(2)	D057C	INFORMATION TECHNOLOGY MANAGER	1	GRADE IT05
(3)	A143C	TAX APPEALS ACCOUNTANT	1	GRADE GS13
(4)	G310C	TAX APPEALS STAFF ATTORNEY	1	GRADE GS13
(4.1)	G249C	DIG PROGRAM ADMINISTRATOR	1	GRADE GS12
(5)	C118C	COMMISSIONER ASSISTANT	1	GRADE GS10
(6)	A054C	TAX AUDITOR II	1	GRADE GS09
(7)	G311C	TAX APPEALS COMMISSION LAW CLERK	<u>1</u>	GRADE GS07
		MAX. NO. OF EMPLOYEES	9	

SECTION 17. APPROPRIATION - INDEPENDENT TAX APPEALS COMMISSION. There is hereby appropriated, to the Department of Inspector General, to be payable from the State Central Services Fund, for personal services and operating expenses of the Department of Inspector General - Independent Tax Appeals Commission for the fiscal year ending June 30, 2025, the following:

ITEM	FISCAL YEAR
NO.	2024-2025
(01) REGULAR SALARIES	\$897,417
(02) PERSONAL SERVICES MATCHING	273,790
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	450,000
(B) CONF. & TRAVEL	125,000
(C) PROF. FEES	500,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$2,246,207</u>

SECTION 18. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SHARED SERVICES. (a)(1) The Chief Fiscal Officer of the State may create a Shared Services paying accounts on his or her books and on the books of the Treasurer of State and the Auditor of State for the payment of personal services and operating expenses in the Shared Services Paying Account Appropriation by the Department of Inspector General.

1 (2) The Chief Fiscal Officer of the State shall direct the transfer
2 of funds and appropriations to the Shared Services Paying Account
3 appropriation section of this act on the books of the Treasurer of State, the
4 Auditor of State, and the Chief Fiscal Officer of the State.

5 (3) The transfer authority provided to the department in
6 subdivision (a)(2) of this section may be used to make transfers only within
7 the department's appropriation act or between other appropriation acts
8 authorized for the department.

9 (4) The provisions of this section shall be in effect from the
10 date of passage through June 30, ~~2024~~ 2025.

11
12 SECTION 19. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
13 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. ARKANSAS
14 FAIR HOUSING COMMISSION PROMOTIONAL ITEMS. Upon approval of the Chief Fiscal
15 Officer of the State, the Arkansas Fair Housing Commission is hereby
16 authorized to transfer appropriation from Operating Expenses to Promotional
17 Items in the Education Trust Appropriation provided by this Act in an amount
18 not to exceed eight thousand dollars (\$8,000) each fiscal year to meet the
19 Commission's educational needs.

20 The provisions of this section shall be in effect only from July 1, ~~2023~~
21 2024 through June 30, ~~2024~~ 2025.

22
23 SECTION 20. SPECIAL LANGUAGE – CODE AMENDMENT. *Arkansas Code § 26-18-*
24 *1117(b)(1), concerning judicial relief from decisions of the Tax Appeals*
25 *Commission, is amended to read as follows:*

26 (b)(1) ~~The~~ Except as provided in subdivision (b)(4) of this section,
27 the *Department of Finance and Administration may seek judicial relief from a*
28 *decision of the commission by filing suit against the taxpayer in Pulaski*
29 *County Circuit Court or in the circuit court of the county in which the*
30 *taxpayer resides or has its principal place of business in the state.*

31
32 SECTION 21. SPECIAL LANGUAGE – CODE AMENDMENT. *Arkansas Code § 26-18-*
33 *1117(b), concerning judicial relief from decisions of the Tax Appeals*
34 *Commission, is amended to add an additional subdivision to read as follows:*

35 (4)(A) The department may seek judicial relief from a decision
36 of the commission regarding sales and use tax only if:

1 (i) The total aggregate amount of sales and use tax
2 shown on the proposed tax assessments under § 26-18-403(a) that are the
3 subject of the petition before the commission on which a decision was
4 rendered exceeds ten thousand dollars (\$10,000), exclusive of interest and
5 penalties; or

6 (ii) The total aggregate amount of money shown as
7 denied on the refund denials issued under § 26-18-507(e) that are the subject
8 of the petition before the commission on which a decision was rendered
9 exceeds ten thousand dollars (\$10,000), exclusive of interest and penalties.

10 (B) Subdivision (b)(4)(A) of this section applies to actions
11 commenced under § 26-18-1113 on or after the effective date of this act.

12
13 SECTION 22. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
14 authorized by this act shall be limited to the appropriation for such agency
15 and funds made available by law for the support of such appropriations; and
16 the restrictions of the State Procurement Law, the General Accounting and
17 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
18 Procedures and Restrictions Act, or their successors, and other fiscal
19 control laws of this State, where applicable, and regulations promulgated by
20 the Department of Finance and Administration, as authorized by law, shall be
21 strictly complied with in disbursement of said funds.

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

31
32 SECTION 24. EMERGENCY CLAUSE. It is found and determined by the
33 General Assembly, that the Constitution of the State of Arkansas prohibits
34 the appropriation of funds for more than a one (1) year period; that the
35 effectiveness of this Act on July 1, 2024 is essential to the operation of
36 the agency for which the appropriations in this Act are provided, and that in

1 the event of an extension of the legislative session, the delay in the
2 effective date of this Act beyond July 1, 2024 could work irreparable harm
3 upon the proper administration and provision of essential governmental
4 programs. Therefore, an emergency is hereby declared to exist and this Act
5 being necessary for the immediate preservation of the public peace, health
6 and safety shall be in full force and effect from and after July 1, 2024.

7
8 */s/Joint Budget Committee*
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36