

"AN ACT TO MAKE AN APPROPRIATION TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE SERVICES FOR MAKING REFUNDS OF VARIOUS TAXES WITHHELD WHICH SHALL BE SUPPLEMENTAL AND IN ADDITION TO THOSE FUNDS APPROPRIATED BY SECTION 1 OF ACT 186 OF 1985 FOR THE FISCAL YEAR ENDING JUNE 30, 1987; AND FOR OTHER PURPOSES."

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

SECTION 1. APPROPRIATIONS. There is hereby appropriated to the Department of Finance and Administration - Revenue Services, to be payable from the Income Tax Withholding Fund, for making refunds of income taxes withheld under the provisions of Act 132 of 1965, as amended, and ad valorem property tax relief to homeowners sixty-five (65) years of age and older under the provision of Act 63 of 1973, as amended, as authorized by law, which shall be supplemental and in addition to those funds appropriated in Section 1 of Act 186 of 1985, for the fiscal year ending June 30, 1987, the following:

ITEM NO.	FISCAL YEAR
	1986-87
(01) INCOME TAX REFUNDS AND AD VALOREM PROPERTY TAX REBATES	\$40,000,000

SECTION 2. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized by this Act shall be limited to the appropriation for such agency and funds made available by law for the support of such appropriations; and the restrictions of the State Purchasing Law, the General Accounting and Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary Procedures and Restrictions Act, or their successors, and other fiscal control laws of this State, where applicable, and regulations promulgated by the Department of Finance and Administration, as authorized by law, shall be strictly complied with in disbursement of said funds.

SECTION 3. LEGISLATIVE INTENT. It is the intent of the General Assembly that any funds disbursed under the authority of the appropriations contained in this Act shall be in compliance with the stated reasons for which this Act was adopted, as evidenced by the Agency Requests, Executive Recommendations and Legislative Recommendations contained in the budget manuals prepared by the Department of Finance and Administration, letters, or summarized oral testimony in the official minutes of the Arkansas Legislative Council or Joint Budget Committee which relate to its passage and adoption.

SECTION 4. EMERGENCY CLAUSE. It is hereby found and determined by the Seventy-Sixth General Assembly that monies provided by the Seventy-Fifth General Assembly for the operations of the agency to which monies are provided by this Act are, due to unforeseen conditions, insufficient for said agency to continue to provide essential governmental services, that the provisions of this Act will provide the necessary monies for such agency to continue such services, and that delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental services. Therefore, an emergency is hereby declared to exist and this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval.

APPROVED: 3/13/87
