

"AN ACT TO AMEND SECTIONS 7, 8 AND 14 OF ACT 808 OF 1973, AS AMENDED [ARK. STATS. 13-503.6, 13-503.7 and 13-503.13], THE REVENUE CLASSIFICATION LAW OF ARKANSAS; AND FOR OTHER PURPOSES."

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

SECTION 1. GENERAL REVENUES ENUMERATED. Subsection (22) of Section 7 of Act 808 of 1973, as amended [Ark. Stats. 13-503.6], is hereby amended to read as follows:

"22) Alcoholic Beverages Taxes, Permits, Licenses and Fees, including the following: Liquor Gallonage Taxes and Imported Wine Taxes, as enacted by Act 109 of 1935, and all laws amendatory thereto [Ark. Stats. 48-401 et seq.]; Permits and Fees for Manufacturer and Dispensary Privileges, as enacted by Act 108 of 1935, known as "The Arkansas Alcoholic Control Act", and all laws amendatory thereto [Ark. Stats. 48-401 et seq.]; Non-intoxicating Beer and Wine Taxes, as enacted by Act 7 of the Extraordinary Session of 1933, and all laws amendatory thereto [Ark. Stats. 48-501 et seq.]; Brandy Taxes and Fees, as enacted by Act 163 of 1953, known as the "Native Brandy Law", and all laws amendatory thereto [Ark. Stats. 48-706 et seq.]; The Additional Taxes on Native Wine and Beer and the Additional Permits Fees for Retail Liquor and Beer Permits and Wholesale Liquor and Beer Permits, as enacted by Act 271 of 1969, and all laws amendatory thereto [Ark. Stats. 48-418 et seq.]; The Additional Taxes on Liquor and Native Wine, as enacted by Act 282 of 1949, and all laws amendatory thereto [Ark. Stats. 48-1213 et seq.]; The Special Alcoholic Beverage Excise Taxes, as enacted by Act 252 of 1951, and all laws amendatory thereto [Ark. Stats. 48-411 et seq.]; Wholesale and Retail Permits and Fees for the Sale of Liquor and Beer, as enacted by Act 7 of the Extraordinary Session of 1933, and all laws amendatory thereto [Ark. Stats. 48-501 et seq.]; Restaurant Wine Permits, as enacted by Act 120 of 1965, and all laws amendatory thereto [Ark. Stats. 48-626 et seq.]; Permits and Taxes on Alcoholic Beverages sold for on-premises consumption, as enacted by Act 132 of 1969, and all laws amendatory thereto [Ark. Stats. 48-1401 et seq.]; and Seventy Cents (70_) per gallon of the tax levied upon Native Wine, Permits and Fees, as enacted by Act 69 of 1935, and all laws amendatory thereto [Ark. Stats. 48-601 et seq.], and Act 906 of 1983, and all laws amendatory thereto. [Ark. Stats. 48-608.1]"

SECTION 2. SPECIAL REVENUES ENUMERATED. Subsections (1), (3), (4), (7), (16), (17), (36) and (39) of Section 8 of Act 808 of 1973, as amended [Ark. Stats. 13-503.7], are hereby amended respectively to read as follows:

"1) Remainder of Motor Vehicle Operator and Chauffeur Licenses and Penalties, as confirmed and enacted by Act 817 of 1985, known as the "Department of Arkansas State Police Communications Equipment Leasing Act", not required for debt service requirements that are authorized to be deposited in the State Treasury under the provisions of Section 5 of said Act.";

"3) Distillate Special Motor Fuels Taxes and Liquefied Gas Special Motor Fuels Taxes and License and Permit Fees, as enacted by Act 40 of the First Special Session of 1965, known as the "Special Motor Fuels Tax Law", and all laws amendatory thereto [Ark. Stats. 75-1239 et seq.]; The Additional One Cent (1_) Tax on Distillate Special Motor Fuels levied by Section 1 of Act 445 of 1973 [Ark. Stats. 75-1269]; The Additional Four Cents (4_) Tax on Liquefied Gas Special Motor Fuels and the Additional Two Cents (2_) Tax on Distillate

Special Motor Fuels levied by Section 1 of Act 456 of 1985 [Ark. Stats. 75-1278]; and the Additional Liquefied Gas Special Motor Fuel User Permit Fees levied in Section 2 of Act 456 of 1985. [Ark. Stats. 75-1279]";

"4) Gasoline Taxes, as enacted by Act 383 of 1941, known as the "Motor Fuel Tax Law", and all laws amendatory thereto [Ark. Stats. 75-1101 et seq.]; the Additional One Cent (1_) Tax on Motor Fuels levied by Section 1 of Act 445 of 1973 [Ark. Stats. 75-1269]; and the Additional Four Cents (4_) Tax on Motor Fuels levied by Section 1 of Act 456 of 1985. [Ark. Stats. 75-1278]";

"7) Additional court costs of three dollars (\$3) upon conviction involving a traffic violation in each Municipal Court of the State, as enacted by Act 621 of 1983. [Ark. Stats. 22-706.6]";

"16) Dog Racing Taxes derived from all revenues from the parimutuel tax at 12 additional days of dog races authorized by Act 924 of 1985, and all laws amendatory thereto. [Ark. Stats. 84-2848 et seq.]";

"17) Dog Racing Taxes derived from two-thirds (2/3) of the net proceeds of two (2) additional days of dog races, as authorized by Act 924 of 1985 and all laws amendatory thereto. [Ark. Stats. 84-2848 et seq.]";

"36) Arkansas Rice Research and Promotion Board Assessments, as enacted by Act 725 of 1985. [Ark. Stats. 77-2501 et seq.]";

"39) Special Motor-Driven Cycle and Bicycle Operators Licenses and Certificates, as enacted by Act 201 of 1959 and all laws amendatory thereto [Ark. Stats. 75-1701 et seq.] and Sections 3 and 4 of Act 972 of 1985. [Ark. Stats. 75-1709.1 and 75-1714.1]"

SECTION 3. SPECIAL REVENUES ENUMERATED. Section 8 of Act 808 of 1973, as amended [Ark. Stats. 13-503.7], is hereby amended by adding at the end thereof the following new subsections:

"129) Alarm Systems Application and License Fees, as enacted by Act 1004 of 1985. [Ark. Stats. 71-5701 et seq.]

130) Additional Court Costs for Non-attendance at Alcoholism Treatment and/or Education Programs, as enacted by Act 108 of 1985. [Ark. Stats. 75-2507]

131) Asbestos Removal License Fees, as enacted by Act 394 of 1985. [Ark. Stats. 82-1944 et seq.]"

SECTION 4. SPECIAL REVENUE FUNDS CREATED. Subsections (C), (E), (V), (AU), and (AV) of Section 14 of Act 808 of 1973, as amended [Ark. Stats. 13-503.13] are hereby amended respectively to read as follows:

"(C) The Department of Arkansas State Police Fund shall consist of those special revenues as specified in Subsections (1), (5), (8), (9), (10), (38), (39), (40), (41), (57), and (129) of Section 8 of this Act, and those general revenues as may be provided by law, there to be used for the maintenance, operation and improvement of the Department of Arkansas State Police in carrying out the functions, powers and duties as set out by Act 231 of 1945, as amended, or other duties imposed by law upon the Department of Arkansas State Police.";

"(E) The Arkansas Rice Research and Promotion Fund shall consist of those special revenues as specified in Subsection (36) of Section 8 of this Act, there to be used for the operation of the Arkansas Rice Research and Promotion Board, as set out in Act 725 of 1985. [Ark. Stats. 77-2501 et seq.]";

"(V) The State Highway and Transportation Department Fund shall consist of that part of the special revenues as specified in Subsections (2), (3), (4), (23), (82), (106), (107), (108), and (124) of Section 8 of this Act, hereafter known as "Highway Revenue", as distributed under Act 39 of 1965, First Special Session, as amended, the Arkansas Highway Revenue Distribution Law, and Act 445 of 1973; those special revenues specified in Subsection (11) of Section 8 of this Act; fifty percent (50%) of Subsection (27) of Section 8 of this Act;

Federal Revenue Sharing Funds as set out in Subsection (H) of Section 7 of Act 750 of 1973, as amended; and any federal funds which may become available; there to be used for the maintenance, operation, and improvement required by the Arkansas State Highway and Transportation Department in carrying out the functions, powers and duties as set out in Amendment No. 42 of the Arkansas Constitution of 1874, Act 123 of 1953, as amended, and the other laws of this State prescribing the powers and duties of the State Highway and Transportation Department and the State Highway Commission.";

"(AU) The Highway Safety Special Fund shall consist of eighty three and three-tenths percent (83.3%) of those special revenues as specified in Subsection (116) and fifty percent (50%) of those special revenues as specified in Subsection (130) of Section 8 of this Act, there to be used for support of programs of the Highway Safety Program, as set out in Act 918 of 1983. [Ark. Stats. 75-2531]";

"(AV) The Alcohol and Drug Safety Fund shall consist of sixteen and seven-tenths percent (16.7%) of those special revenues as specified in Subsection (116) and fifty percent (50%) of those special revenues as specified in Subsection (130) of Section 8 of this Act and any General Revenues as may be provided by law, there to be used for support of detoxification services and alcohol and drug abuse rehabilitation and treatment services, as set out in Act 918 of 1983. [Ark. Stats. 75-2531]"

SECTION 5. SPECIAL REVENUE FUNDS CREATED. Section 14 of Act 808 of 1973, as amended, [Ark. Stats. 13-503.13] is hereby amended by adding at the end thereof the following new subsection:

"(AY) The Asbestos Control Fund shall consist of those special revenues as specified in Subsection (131) of Section 8 of this Act, there to be used to administer and enforce a program for licensing contractors engaged in the removal of friable asbestos materials from facilities by the Arkansas Department of Pollution Control and Ecology, as set out in Act 394 of 1985. [Ark. Stats. 82-1944 et seq.]"

SECTION 6. REPEALING CLAUSE. Subsection (38) of Section 7 of Act 808 of 1973, as amended and Section 1 of Act 361 of 1949 are hereby repealed.

SECTION 7. EMERGENCY CLAUSE. It is hereby found and determined by the Seventy-Sixth General Assembly that various laws have been enacted since the passage of the Revenue Classification Law which have changed or created various revenues collected by the State, and that this amendment to the Revenue Classification Law is necessary in order to reflect the various taxes, licenses, fees and other revenues levied and collected for the support of and use by State Government as they currently exist and from which appropriations which become effective July 1, 1987, have been made by the Seventy-Sixth General Assembly. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1987.

APPROVED: April 8, 1987
