

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Joint Budget Committee**
5
6

A Bill ACT 1121 OF 1991
HOUSE BILL 1859

7
8 **For An Act To Be Entitled**

9 "AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND
10 OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE AND
11 ADMINISTRATION - REVENUE SERVICES DIVISION FOR THE
12 BIENNIAL PERIOD ENDING JUNE 30, 1993; AND FOR OTHER
13 PURPOSES."

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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16 SECTION 1. REGULAR SALARIES. There is hereby established for the
17 Department of Finance and Administration - Revenue Services Division for the
18 1991-93 biennium, the following maximum number of regular employees whose
19 salaries shall be governed by the provisions of the Uniform Classification and
20 Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all
21 laws amendatory thereto. Provided, however, that any position to which a
22 specific maximum annual salary is set out herein in dollars, shall be exempt
23 from the provisions of said Uniform Classification and Compensation Act. All
24 persons occupying positions authorized herein are hereby governed by the
25 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas
26 Code §21-5-101), or its successor.

27

		Maximum Annual		
		Maximum	Salary Rate	
		No. of	Fiscal Years	
Item	Class			
No.	Code	Title	Employees	1991-92 1992-93
(1)	9940	COMMISSIONER OF REVENUE	1	\$ 61,184 \$ 64,243
(2)	9942	DFA REVENUE CHIEF COUNSEL	1	\$ 55,789 \$ 58,878
(3)	9605	DFA DRIVER LICENSE ADMR	1	\$ 55,789 \$ 58,578
(4)	9606	DFA TAX AUDIT ADMR	1	\$ 55,789 \$ 58,578
(5)	9607	DFA MOTOR VEHICLE ADMR	1	\$ 55,789 \$ 58,578

1	(6) 9608 DFA FINANCIAL & MGMT SVCS ADMR	1	\$ 55,789	\$ 58,578
2	(7) 9609 DFA TAX ADMINISTRATOR	1	\$ 55,789	\$ 58,578
3	(8) 9610 DFA STATE REVENUE OFC ADMR	1	\$ 55,789	\$ 58,578
4	(9) R012 ADMINISTRATIVE LAW JUDGE	3		GRADE 26
5	R038 ATTORNEY SUPERVISOR	2		
6	827Z DATA PROCESSING CENTER MANAGER	1		
7	(10) R170 ATTORNEY SPECIALIST	6		GRADE 25
8	(11) 138Z DFA REVENUE DIVISION MANAGER II	21		GRADE 23
9	D046 SYSTEMS APPLICATIONS SUPERVISOR	1		
10	(12) D038 SYSTEMS PROGRAMMER	1		GRADE 22
11	D106 DATA PROCESSING OPERATIONS MANAGER	1		
12	D124 LEAD PROGRAMMER/ANALYST	1		
13	(13) A104 TAX AUDITOR SUPERVISOR	18		GRADE 21
14	167Z DFA REVENUE DIVISION MANAGER I	12		
15	D036 SR PROGRAMMER/ANALYST	3		
16	A008 ACCOUNTING SUPV II	1		
17	(14) A036 FIELD AUDITOR SUPERVISOR	1		GRADE 20
18	A102 TAX AUDITOR II	134		
19	A069 DFA TAX ADMIN SECTION SUPERVISOR	3		
20	A037 DFA REVENUE DISTRICT MANAGER	5		
21	(15) D020 DATA PROCESSING SUPERVISOR II	2		GRADE 19
22	G026 BUILDING AND GROUNDS COORDINATOR	1		
23	(16) A029 DFA REVENUE SECTION SUPERVISOR	8		GRADE 18
24	D034 PROGRAMMER ANALYST	2		
25	A111 ACCOUNTANT	4		
26	A194 TAX EXAMINER SUPV	7		
27	G028 BUILDING PLANT MAINTENANCE SUPV II	1		
28	A176 DFA REVENUE ASST DIST MANAGER	5		
29	V040 PURCHASE AGENT II/PURCHASE AGENT	1		
30	(17) A172 REVENUE AGENT III	49		GRADE 17
31	X331 DRIVERS LICENSE HEARING OFFICER II	20		
32	A034 FIELD AUDITOR	4		
33	R010 ADMINISTRATIVE ASSISTANT II	3		
34	Y021 STATIONARY ENGINEER	6		
35	D018 DATA PROCESSING SUPERVISOR I	1		

1	Y057 JOURNEYMAN PAINTER	1	
2	V030 INVENTORY CONTROL MANAGER	1	
3	(18) R156 REVENUE DEPT SUPERVISOR	25	GRADE 16
4	X349 TAX INVESTIGATOR	26	
5	(19) R009 ADMINISTRATIVE ASSISTANT I	8	GRADE 15
6	A108 ACCOUNTING TECHNICIAN II	11	
7	A028 REVENUE AGENT II	22	
8	A031 DELINQUENT TAX COLLECTOR	31	
9	D005 COMPUTER OPERATOR II	3	
10	A109 TAX EXAMINER II	15	
11	K011 ADMIN SUPPORT SUPERVISOR	14	
12	V051 STOREROOM SUPV/STORE SUPV	1	
13	(20) A027 REVENUE AGENT I	63	GRADE 14
14	R177 LEGAL ASSISTANT	1	
15	K041 EXECUTIVE SECY/ADMINISTRATIVE SECY	6	
16	K117 MEDICAL OR LEGAL SECRETARY	7	
17	K079 MICRO-PHOTOGRAPHER SUPERVISOR	2	
18	(21) K153 SECRETARY II	32	GRADE 13
19	(22) A184 ASSISTANT REVENUE AGENT	22	GRADE 12
20	A106 ACCOUNTING TECHNICIAN I	54	
21	K039 DOCUMENT EXAMINER II	33	
22	A107 TAX EXAMINER I	18	
23	K181 MAILROOM SUPERVISOR	1	
24	(23) K145 CASHIER/CASHIER II	278	GRADE 11
25	K155 SECRETARY I	21	
26	V043 SHIPPING & RECEIVING CLERK	1	
27	(24) K037 DOCUMENT EXAMINER I	135	GRADE 10
28	K006 DATA ENTRY SPECIALIST	96	
29	K023 CLERK TYPIST	12	
30	K097 RECEPTIONIST	2	
31	V029 INVENTORY CONTROL CLERK	2	
32	W023 RECORDS CENTER OPERATOR II	9	
33	(25) K077 MICRO-PHOTOGRAPHER II	22	GRADE 09
34	K180 CASH CONTROL OPERATOR	12	
35	K065 MAIL OFFICER	3	

1	(26) K182 MAIL PROCESSOR	4	GRADE 08
2	(27) K015 OFFICE CLERK	8	GRADE 07
3	(28) G169 CUSTODIAL SUPV I	1	GRADE 06
4	(29) V049 STOCK CLERK II	1	GRADE 05
5	G175 MAINTENANCE WORKER II	1	
6	(30) G035 CUSTODIAL WRKR II	<u>15</u>	GRADE 04
7	MAX NO. OF EMPLOYEES	1356	

SECTION 2. EXTRA HELP. There is hereby authorized, for the Department of Finance and Administration - Revenue Services Division for the 1991-93 biennium, the following maximum number of part-time or temporary employees, to be known as "Extra Help", payable from funds appropriated herein for such purposes: two hundred twenty-five (225) temporary or part-time employees, when needed, at rates of pay not to exceed those provided in the Uniform Classification and Compensation Act, or its successor, or this act for the appropriate classification.

SECTION 3. APPROPRIATIONS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the State Central Services Fund, for personal services and operating expenses of the Department of Finance and Administration - Revenue Services Division for the biennial period ending June 30, 1993, the following:

ITEM	FISCAL YEARS	
NO.	1991-92	1992-93
(01) REGULAR SALARIES	\$ 24,024,939	\$ 25,306,945
(02) EXTRA HELP	693,731	693,731
(03) PERSONAL SERV MATCHING	6,438,433	6,841,716
(04) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSES	\$ 6,997,527	\$ 7,019,027
(B) CONF. & TRAVEL	60,836	60,896
(C) PROF. FEES	607,620	607,620
(D) CAPITAL OUTLAY	605,507	262,254
(E) DATA PROCESSING	<u>60,000</u>	<u>60,000</u>
TOTAL MAINT. & GEN. OPER.	8,331,490	8,009,797

1	(05) SPECIAL PRINTING	510,568	510,568
2	(06) MULTI-STATE TAX	79,030	84,124
3	(07) SYSTEMS DEVELOPMENT	<u>600,000</u>	<u>600,000</u>
4	TOTAL AMOUNT APPROPRIATED	<u>\$ 40,678,191</u>	<u>\$ 42,046,881</u>

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6 SECTION 4. APPROPRIATIONS - COMMERCIAL DRIVERS LICENSE PROGRAM. There

7 is hereby appropriated, to the Department of Finance and Administration -

8 Revenue Services Division, to be payable from the Commercial Driver License

9 Fund, for personal services and operating expenses of the Department of

10 Finance and Administration - Revenue Services Division for the biennial period

11 ~~ending June 30, 1993, the following:~~

13	ITEM	FISCAL YEARS	
14	NO.	1991-92	1992-93
15	(01) REGULAR SALARIES	\$ 173,621	\$ 181,797
16	(02) PERSONAL SERV MATCHING	49,876	52,794
17	(03) MAINT. & GEN. OPERATION		
18	(A) OPER. EXPENSES	\$ 437,200	\$ 437,200
19	(B) CONF. & TRAVEL	0	0
20	(C) PROF. FEES	0	0
21	(D) CAPITAL OUTLAY	0	0
22	(E) DATA PROCESSING	<u>970,000</u>	<u>970,000</u>
23	TOTAL MAINT. & GEN. OPER.	<u>1,407,200</u>	<u>1,407,200</u>
24	TOTAL AMOUNT APPROPRIATED	<u>\$ 1,630,697</u>	<u>\$ 1,641,791</u>

25

26 SECTION 5. REGULAR SALARIES - SAFETY RESPONSIBILITY. There is hereby

27 established for the Department of Finance and Administration - Revenue

28 Services Division - Safety Responsibility for the 1991-93 biennium, the

29 following maximum number of regular employees whose salaries shall be governed

30 by the provisions of the Uniform Classification and Compensation Act (Arkansas

31 Code §§21-5-201 et seq.), or its successor, and all laws amendatory thereto.

32 Provided, however, that any position to which a specific maximum annual salary

33 is set out herein in dollars, shall be exempt from the provisions of said

34 Uniform Classification and Compensation Act. All persons occupying positions

35 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	Class	No. of Employees	Maximum Annual Salary Rate
No.	Code	Title	Fiscal Years
			1991-92
(1)	138Z	DFA REVENUE DIVISION MANAGER II	GRADE 23
(2)	R156	REVENUE DEPT SUPERVISOR	GRADE 16
(3)	K153	SECRETARY II	GRADE 13
(4)	K037	DOCUMENT EXAMINER I	GRADE 10
(5)	K015	OFFICE CLERK	GRADE 07
		MAX NO. OF EMPLOYEES	15

SECTION 6. APPROPRIATIONS - SAFETY RESPONSIBILITY. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the State Central Services Fund, for personal services and operating expenses of the Department of Finance and Administration - Revenue Services Division - Safety Responsibility for the biennial period ending June 30, 1993, the following:

ITEM	FISCAL YEARS	
NO.	1991-92	1992-93
(01) REGULAR SALARIES	\$ 239,321	\$ 251,438
(02) PERSONAL SERV MATCHING	66,384	70,376
(03) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSES	\$ 34,897	\$ 34,897
(B) CONF. & TRAVEL	690	690
(C) PROF. FEES	0	0
(D) CAPITAL OUTLAY	0	0
(E) DATA PROCESSING	0	0
TOTAL MAINT. & GEN. OPER.	35,587	35,587
TOTAL AMOUNT APPROPRIATED	\$ 341,292	\$ 357,401

SECTION 7. APPROPRIATIONS - DATA PROCESSING. There is hereby

1 appropriated, to the Department of Finance and Administration - Revenue
 2 ~~Services Division, to be payable from the State Central Services Fund, for the~~
 3 purchase of data processing by the Department of Finance and Administration -
 4 Revenue Services Division for the biennial period ending June 30, 1993, the
 5 following:

6			
7	ITEM	FISCAL YEARS	
8	NO.	1991-92	1992-93
9	(01) PURCHASE DATA PROCESSING	<u>\$ 2,556,984</u>	<u>\$ 2,556,984</u>

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11 SECTION 8. APPROPRIATIONS - POSTAGE EXPENSES. There is hereby
 12 ~~appropriated, to the Department of Finance and Administration - Revenue~~
 13 Services Division, to be payable from the State Central Services Fund, for
 14 postage expenses of the Department of Finance and Administration - Revenue
 15 Services Division for the biennial period ending June 30, 1993, the following:

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17	ITEM	FISCAL YEARS	
18	NO.	1991-92	1992-93
19	(01) POSTAGE EXPENSES	<u>\$ 2,094,240</u>	<u>\$ 2,094,240</u>

20

21 SECTION 9. CARRY FORWARD - REVENUE. The unexpended balances in the
 22 appropriations provided in Item (02) of Section 3 and in Item (01) of Section
 23 7 remaining on June 30, 1992, may be carried forward and used for the same
 24 purpose during the fiscal year ending June 30, 1993.

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26 SECTION 10. LINE ITEM TRANSFERS. The Director of the Department of
 27 Finance and Administration is authorized to transfer appropriation from the
 28 Maintenance and General Operation line item appropriation, Operating Expense
 29 Classification, as provided in Item (04) (A) of Section 3 to the Special
 30 Printing line item appropriation as provided in Item (05) of Section 3 herein
 31 in order to provide for purchase of sufficient Special Printing items for the
 32 Revenue Division. The Director of the Department of Finance and
 33 Administration shall immediately report any such transfers to the Arkansas
 34 Legislative Council. Such report shall contain the amounts transferred and
 35 the reasons for same.

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2 SECTION 11. POSTAGE - REVENUE. Revenue Services shall have the
3 authority to make expenditures for postage from Appropriations - Revenue
4 Services, in Section 3 of this Act, or Appropriations - Postage Expense, in
5 Section 8 of this Act or Appropriations - Revenue Services - Safety
6 Responsibility, in Section 6 of this Act.

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8 SECTION 12. Extra Help positions authorized herein are specifically
9 exempt from limitation of hours, either by act or regulation. Provided,
10 however, when a temporary or part-time employee is employed by the Department
11 of Finance and Administration - Revenue Services for a period of time
12 exceeding seven (7) months, a report of such shall be filed with the Arkansas
13 Legislative Council.

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15 SECTION 13. APPROPRIATIONS - INDIVIDUAL TAX REFUNDS. There is hereby
16 ~~appropriated, to the Department of Finance and Administration - Revenue~~
17 Services Division, to be payable from the Individual Income Tax Withholding
18 Fund, for the purpose of making refunds of income taxes withheld under the
19 provisions of Arkansas Code 26-51-901 et seq., for the biennial period ending
20 June 30, 1993, the following:

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22 ITEM	FISCAL YEARS	
23 NO.	1991-92	1992-93
24 (01) INCOME TAX REFUNDS	<u>\$150,000,000</u>	<u>\$150,000,000</u>

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26 SECTION 14. APPROPRIATIONS - CORPORATE TAX REFUNDS. There is hereby
27 ~~appropriated, to the Department of Finance and Administration - Revenue~~
28 Services Division, to be payable from the Corporate Income Tax Withholding
29 Fund, for the purpose of making refunds of income taxes withheld under the
30 provisions of Arkansas Code 26-51-901 et seq., for the biennial period ending
31 June 30, 1993, the following:

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33 ITEM	FISCAL YEARS	
34 NO.	1991-92	1992-93
35 (01) INCOME TAX REFUNDS	<u>\$ 20,000,000</u>	<u>\$20,000,000</u>

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2 ~~SECTION 15. APPROPRIATIONS - PROPERTY TAX RELIEF FUNDS. There is hereby~~
 3 appropriated, to the Department of Finance and Administration - Revenue
 4 Services Division, to be payable from the Home Owners Tax Relief Fund, for the
 5 purpose of making refunds of taxes withheld under the provisions of Arkansas
 6 Code 26-51-601 et. seq., for ad valorem property tax relief to homeowners, for
 7 the biennial period ending June 30, 1993, the following:

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9	ITEM	FISCAL YEARS	
10	NO.	1991-92	1992-93
11	(01) INCOME TAX REFUNDS	<u>\$ 5,000,000</u>	<u>\$5,000,000</u>

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13 ~~SECTION 16. APPROPRIATIONS - GASOLINE TAX REFUNDS. There is hereby~~
 14 appropriated, to the Department of Finance and Administration - Revenue
 15 Services Division, to be payable from the Gasoline Tax Refund Fund, for paying
 16 the valid gasoline tax refund claims of the agricultural users and bus users
 17 in the manner and to the extent provided by law for the biennial period ending
 18 June 30, 1993, the following:

19

20	ITEM	FISCAL YEARS	
21	NO.	1991-92	1992-93
22	(01) REFUND CLAIM	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>

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24 SECTION 17. APPROPRIATIONS - MISCELLANEOUS TAX REFUNDS. There is hereby
 25 ~~appropriated, to the Department of Finance and Administration - Revenue~~
 26 Services Division, to be payable from the Miscellaneous Revolving Fund, for
 27 making refunds of taxes erroneously paid and for refunds of the Gross Receipts
 28 Taxes paid upon tickets to athletic events pursuant to Arkansas Code 26-52-511
 29 and for other purposes as authorized by law for the biennial period ending
 30 June 30, 1993, the following:

31

32	ITEM	FISCAL YEARS	
33	NO.	1991-92	1992-93
34	(01) MISCELLANEOUS TAX REFUNDS	<u>\$ 50,000,000</u>	<u>\$ 50,000,000</u>

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SECTION 18. APPROPRIATIONS - MOTOR FUEL TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Interstate Motor Fuel Tax Refund Fund, for paying refunds to interstate users of motor fuels and special motor fuels as authorized by law for the biennial period ending June 30, 1993, the following:

ITEM	FISCAL YEARS	
NO.	1991-92	1992-93
(01) MOTOR FUEL TAX REFUND	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>

~~SECTION 19. APPROPRIATIONS - ABC PERMITS/DRIVER SEARCH FEES. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from cash funds as defined by Arkansas Code 19-4-801 of the Department of Finance and Administration - Revenue Services Division, for making refunds of the Driver Search Fees and Alcoholic Beverage Control Permits and Licenses for the biennial period ending June 30, 1993, the following:~~

ITEM	FISCAL YEARS	
NO.	1991-92	1992-93
(01) REFUNDS	<u>\$ 1,737,000</u>	<u>\$1,737,000</u>

SECTION 20. REIMBURSEMENT. The Miscellaneous Revolving Fund shall be reimbursed in the manner provided by law.

SECTION 21. TAX REFUND AND REBATE RECORDS. The Department of Finance and Administration shall compile and maintain separate records of all payments of personal and corporate income tax refunds and property tax rebates made from the appropriations provided in this Act on an annual basis.

SECTION 22. LINE ITEM TRANSFERS. The Director of the Department of Finance and Administration is authorized to transfer appropriation between the Individual Income Tax, Corporate Income Tax, Property Tax Relief and Miscellaneous Refund line item appropriations in this Act. The Director of

1 the Department of Finance and Administration shall immediately report any such
2 transfers to the Arkansas Legislative Council. Such report shall contain the
3 amounts transferred and the reasons for the same.

4
5 SECTION 23. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
6 authorized by this Act shall be limited to the appropriation for such agency
7 and funds made available by law for the support of such appropriations; and
8 the restrictions of the State Purchasing Law, the General Accounting and
9 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
10 Procedures and Restrictions Act, or their successors, and other fiscal control
11 laws of this State, where applicable, and regulations promulgated by the
12 Department of Finance and Administration, as authorized by law, shall be
13 strictly complied with in disbursement of said funds.

14
15 SECTION 24. LEGISLATIVE INTENT. It is the intent of the General
16 Assembly that any funds disbursed under the authority of the appropriations
17 contained in this Act shall be in compliance with the stated reasons for which
18 this Act was adopted, as evidenced by the Agency Requests, Executive
19 Recommendations and Legislative Recommendations contained in the budget
20 manuals prepared by the Department of Finance and Administration, letters, or
21 summarized oral testimony in the official minutes of the Arkansas Legislative
22 Council or Joint Budget Committee which relate to its passage and adoption.

23
24 SECTION 25. CODE. All provisions of this Act of a general and
25 permanent nature are amendatory to the Arkansas Code of 1987 Annotated and
26 the Arkansas Code Revision Commission shall incorporate the same in the Code.

27
28 SECTION 26. SEVERABILITY. If any provision of this Act or the
29 application thereof to any person or circumstance is held invalid, such
30 invalidity shall not affect other provisions or applications of the Act which
31 can be given effect without the invalid provision or application, and to this
32 end the provisions of this Act are declared to be severable.

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34 SECTION 27. GENERAL REPEALER. All laws and parts of laws in conflict
35 with this Act are hereby repealed.

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SECTION 28. HEALTH PREMIUMS. The Department of Finance and Administration - Revenue Services Division shall not, during the 1992-93 fiscal year, spend more for health insurance per employee than the amount being contributed to the State Employees Health Insurance Program.

SECTION 29. EMERGENCY CLAUSE. It is hereby found and determined by the Seventy-Eighth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1991 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1991 could work irreparable harm upon the proper administration and provision of essential governmental programs. 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 July 1, 1991.

/s/ John E. Miller

APPROVED: 4/9/91

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