

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

# A Bill ACT 146 OF 1991

## HOUSE BILL 1493

### For An Act To Be Entitled

8 "AN ACT TO MAKE AN APPROPRIATION FOR THE REFUND OF LOCAL  
9 SALES AND USE TAXES BY THE OFFICE OF THE TREASURER OF  
10 STATE FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1993; AND  
11 FOR OTHER PURPOSES."

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

15 SECTION 1. APPROPRIATIONS - CITY SHARE. There is hereby appropriated,  
16 to the Office of the Treasurer of State, to be payable from the Local Sales  
17 and Use Tax Trust Fund, for refunding each city's share of local sales and use  
18 taxes as assessed by authority of Arkansas Code 26-75-307 by the Office of the  
19 Treasurer of State for the biennial period ending June 30, 1993, the  
20 following:

22 ITEM	23 FISCAL YEARS	
	<del>1991-92</del>	<del>1992-93</del>
24 (01) REFUNDS - CITY SHARE	<u>\$200,000,000</u>	<u>\$200,000,000</u>

26 SECTION 2. APPROPRIATIONS - COUNTY SHARE. There is hereby appropriated,  
27 to the Office of the Treasurer of State, to be payable from the Local Sales  
28 and Use Tax Trust Fund, for refunding each county's share of local sales and  
29 use taxes as assessed by authority of Arkansas Code 26-74-307 by the Office of  
30 the Treasurer of State for the biennial period ending June 30, 1993, the  
31 following:

33 ITEM	34 FISCAL YEARS	
	<del>1991-92</del>	<del>1992-93</del>
35 (01) REFUNDS - COUNTY SHARE	<u>\$300,000,000</u>	<u>\$300,000,000</u>

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1           SECTION 3. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
2 authorized by this Act shall be limited to the appropriation for such agency  
3 and funds made available by law for the support of such appropriations; and  
4 the restrictions of the State Purchasing Law, the General Accounting and  
5 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
6 Procedures and Restrictions Act, or their successors, and other fiscal control  
7 laws of this State, where applicable, and regulations promulgated by the  
8 Department of Finance and Administration, as authorized by law, shall be  
9 strictly complied with in disbursement of said funds.

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11           SECTION 4. LEGISLATIVE INTENT. It is the intent of the General  
12 Assembly that any funds disbursed under the authority of the appropriations  
13 contained in this Act shall be in compliance with the stated reasons for which  
14 this Act was adopted, as evidenced by the Agency Requests, Executive  
15 Recommendations and Legislative Recommendations contained in the budget  
16 manuals prepared by the Department of Finance and Administration, letters, or  
17 summarized oral testimony in the official minutes of the Arkansas Legislative  
18 Council or Joint Budget Committee which relate to its passage and adoption.

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20           SECTION 5. CODE. All provisions of this Act of a general and permanent  
21 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
22 Code Revision Commission shall incorporate the same in the Code.

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24           SECTION 6. SEVERABILITY. If any provision of this Act or the  
25 application thereof to any person or circumstance is held invalid, such  
26 invalidity shall not affect other provisions or applications of the Act which  
27 can be given effect without the invalid provision or application, and to this  
28 end the provisions of this Act are declared to be severable.

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30           SECTION 7. GENERAL REPEALER. All laws and parts of laws in conflict  
31 with this Act are hereby repealed.

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33           SECTION 8. HEALTH PREMIUMS. The Office of the Treasurer of State shall  
34 not, during the 1992-93 fiscal year, spend more for health insurance per  
35 employee than the amount being contributed to the State Employees Health

1 Insurance Program.

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3           SECTION 9. EMERGENCY CLAUSE. It is hereby found and determined by the  
4 Seventy-Eighth General Assembly, that the Constitution of the State of  
5 Arkansas prohibits the appropriation of funds for more than a two (2) year  
6 period; that the effectiveness of this Act on July 1, 1991 is essential to the  
7 operation of the agency for which the appropriations in this Act are provided,  
8 and that in the event of an extension of the Regular Session, the delay in the  
9 effective date of this Act beyond July 1, 1991 could work irreparable harm  
10 upon the proper administration and provision of essential governmental  
11 programs. Therefore, an emergency is hereby declared to exist and this Act  
12 being necessary for the immediate preservation of the public peace, health and  
13 safety shall be in full force and effect from and after July 1, 1991.

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15   APPROVED: 2-14-91

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