

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Joint Budget Committee**

A Bill

ACT 1072 OF 1993
SENATE BILL 623

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE TITLE 19, CHAPTER 6,
9 SUBCHAPTERS 3 AND 4, THE REVENUE CLASSIFICATION LAW OF
10 ARKANSAS; AND FOR OTHER PURPOSES."

Subtitle

13 "AN ACT TO AMEND THE REVENUE CLASSIFICATION LAW OF
14 ARKANSAS"

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

18 SECTION 1. GENERAL REVENUES ENUMERATED. Arkansas Code

19 19-6-201(4), (19), and (21) are hereby amended to read as follows:

20 "(4) Corporation income taxes, as enacted by Act 118 of 1929, known as
21 the "Income Tax Act of 1929", Act 129 of 1941, and all laws amendatory
22 thereto, § 26-51-101 et seq., with the exception of those additional corporate
23 income taxes set aside as special revenue by § 26-51-205(c) (2);

24 (19) Insurance premium taxes, as enacted by Act 148 of 1959, known as
25 the "Arkansas Insurance Code", and all laws amendatory thereto, with the
26 exception of those premium taxes set aside for the various municipal fireman's
27 relief and pension funds, the various police officers' pension and relief
28 funds and for the Workers' Compensation Commission, § 23-60-101 et seq., and
29 with the exception of those additional premium taxes set aside for the Fire
30 Protection Premium Tax Fund, § 26-57-614, and insurance premium taxes from
31 domestic insurers not maintaining a home office in this state as enacted by
32 Act 908 of 1979, and all laws amendatory thereto, §§ 23-60-102, 26-57-601 -
33 26-57-605, and § 26-57-607;

34 (21) Dog racing taxes and fees, including seven percent (7%) of all
35 moneys wagered at two hundred twenty (220) days of racing, one-third (1/3) of
36 the odd cents or breaks, one-third (1/3) of the unredeemed pari-mutuel

1 tickets, the daily operating license fee and fees paid by each greyhound owner
2 and trainer, and ten percent (10%) of admissions or ten cents (10¢) per
3 admission, whichever sum is greater, as enacted by Act 191 of 1957, known as
4 the "Arkansas Greyhound Racing Law", and all laws amendatory thereto,
5 §23-111-101 et seq., and the additional four (4) of six (6) days of racing
6 authorized in §23-111-504;"

7

8 SECTION 2. GENERAL REVENUES ENUMERATED. Arkansas Code Title 19,
9 Chapter 6, Subchapter 2 is hereby amended by adding the following new
10 subdivisions:

11 "(39) That portion of DWI Operator's License Reinstatement Fees, as
12 enacted by § 5-65-104(c);

13 (40) Motor Fuel Dealer Licenses, as enacted by § 26-55-503;

14 (41) Excess Campaign Contributions, as enacted by § 7-6-203;

15 (42) Retail Pet Store Registration Fees, as enacted by § 4-97-104;

16 (43) Home Health Care Service Agency, Personal Care Service Provider,
17 Long Term Care Facilities, Nursing Facilities and Intermediate Care Facilities
18 for the Mentally Retarded Services Privilege Tax, as enacted by Act 4 of the
19 Second Extraordinary Session of 1992, and all laws amendatory thereto;"

20

21 SECTION 3. SPECIAL REVENUES ENUMERATED. Arkansas Code 19-6-301
22 (3), (4), (63), (104), (123), (126), (128) and (152) are hereby amended to read as
23 follows:

24 "(3) Distillate special motor fuels taxes and liquefied gas special
25 motor fuels taxes and license and permit fees, as enacted by § 26-56-101 et
26 seq., known as the "Special Motor Fuels Tax Law", and all laws amendatory
27 thereto, including the nine and one-half cent (9.5¢) tax on distillate special
28 motor fuels levied by § 26-56-201(a) (1); the seven and one-half cent (7.5¢)
29 tax on liquefied gas special motor fuels levied by § 26-56-301(a); the
30 additional one cent (1¢) tax on distillate special motor fuels levied by §
31 26-56-201(a) (2); the additional four cent (4¢) tax on liquefied gas special
32 motor fuels and the additional two cent (2¢) tax on distillate special motor
33 fuels levied by § 26-56-502(a); the additional four cent (4¢) tax on
34 distillate special motor fuels levied by § 26-56-201(d) (1); the additional
35 five cent (5¢) tax on liquefied gas special motor fuels and the additional two

1 cent (2¢) tax on distillate special motor fuels levied by §§ 26-55-1201(a) and
2 26-56-601; and the additional liquefied gas special motor fuels user permit
3 fees levied in § 26-55-1002;"

4 "(4) Gasoline taxes, as enacted by § 26-55-201 et seq., including the
5 eight and one-half cent (8.5¢) tax on motor fuels levied by § 26-55-205(a);
6 the additional one cent (1¢) tax on motor fuels levied by § 26-55-205(b); the
7 additional four cent (4¢) tax on motor fuels levied by § 26-55-1002(a); and
8 the additional five cent (5¢) tax on motor fuels levied by §§ 26-55-1201(a)
9 and 26-56-601;"

10 "(63) Game and Fish Commission licenses, fees, tags, permits, and fines,
11 all as authorized by Arkansas Constitution, Amendment 35; annual resident
12 hunting and fishing licenses, as enacted by Act 939 of 1987, §§ 15-42-104 and
13 15-42-110; all interest earned on Arkansas Game and Fish Commission funds, as
14 enacted by Act 327 of 1983, § 15-41-110; and all fees, compensation, or
15 royalties for mineral leases or permits for lands held in the name of the
16 Arkansas State Game and Fish Commission, as enacted by Act 537 of 1991,
17 § 22-5-809(c) (3);"

18 "(104) Department of Pollution Control and Ecology permit fees, as
19 enacted by Act 817 of 1983, §§ 8-1-101 - 8-1-105; and Landfill Operator
20 License Fees, § 8-6-909;"

21 "(123) Arkansas Public Art Program funds set aside within methods of
22 finance for each new state building or major capital improvement on a state
23 building, §§ 13-8-207 and 13-8-208;"

24 "(126) Those portions of vaccination fees imposed at livestock markets,
25 as enacted by Act 150 of 1985 and Act 151 of 1985, § 2-40-206; and that
26 portion of all fines and penalties resulting from arrests made or citations
27 issued by Livestock and Poultry Commission enforcement officers,
28 § 2-33-113(b);"

29 "(128) Driving Test Examination Fees, § 27-16-801(a) (1) (c);"

30 "(152) That portion of the additional court costs for any person who
31 pleads guilty or nolo contendere or is found guilty of possessing a controlled
32 substance or counterfeit substance under §§ 5-64-401(c) and 5-64-709;"

33

34 SECTION 4. SPECIAL REVENUES ENUMERATED. Arkansas Code Title 19,
35 Chapter 6, Subchapter 3 is hereby amended by adding the following new

1 subdivisions:

- 2 "(158) Pseudorabies Control and Eradication Program Fees, § 2-40-1201;
3 (159) Heating, Ventilation, Air Conditioning, and Refrigeration
4 (HVACR) Licensing Board Fees, § 17-50-204;
5 (160) Apprentice Plumber Program fees and payments, § 17-31-408;
6 (161) That portion of Landfill Disposal Fees collected where a private
7 industry bears the expense of operating and maintaining the landfill solely
8 for the disposal of wastes generated by the industry, § 8-6-607(4);
9 (162) Those additional Corporate Income Taxes as specified in
10 § 26-51-205(c)(2);
11 (163) Those additional Insurance Premium Taxes as specified in
12 § 26-57-614;
13 (164) Waste Tire Fees, § 8-9-404;
14 (165) Commercial Medical Waste Fees and Fines, § 20-32-104;
15 (166) Additional Landfill Disposal Fees, § 8-6-1001 et seq;
16 (167) That portion of Annual Registration Fees for above-ground
17 storage tanks, § 8-7-802(6);"

18

19 SECTION 5. Arkansas Code 19-6-404 is hereby amended to read as
20 follows:

21 "19-6-404. Department of Arkansas State Police Fund.

22 The Department of Arkansas State Police Fund shall consist of those
23 special revenues as specified in subdivisions (1), (5), (7), (8), (9), (37),
24 (38), (40), (56), (128), (150) and (167) of § 19-6-301, and those general
25 revenues as may be provided by law, there to be used for the maintenance,
26 operation and improvement of the Department of Arkansas State Police in
27 carrying out the functions, powers and duties as set out by § 12-8-106 or
28 other duties imposed by law upon the Department of Arkansas State Police."

29

30 SECTION 6. Arkansas Code 19-6-405 is hereby amended to read as
31 follows:

32 "19-6-405. Highway and Transportation Department Fund.

33 The State Highway and Transportation Department Fund shall consist of that
34 part of the special revenues as specified in subdivisions (2), (3), (4), (22),
35 (81), (105), (106), and (107) of § 19-6-301, known as "highway revenue" as

1 distributed under § 27-70-201 et seq., which is the Arkansas Highway Revenue
2 Distribution Law, and § 27-70-103 and § 27-72-301 et seq.; those special
3 revenues specified in subdivision (10) of § 19-6-301; fifty percent (50%) of
4 subdivision (26) of § 19-6-301; and that portion of subdivision (2) as set out
5 in § 27-14-601(a)(3)(H)(ii)(f); Federal Revenue Sharing funds as set out in §
6 19-5-1005; and any federal funds which may become available, there to be used
7 for the maintenance, operation, and improvement required by the Arkansas State
8 Highway and Transportation Department in carrying out the functions, powers,
9 and duties as set out in the Arkansas Constitution, Amendment 42, and §§
10 27-65-102 - 27-65-107, 27-65-110, 27-65-122, 27-65-124, and 27-70-209 of this
11 Code, and the other laws of this state prescribing the powers and duties of
12 the Arkansas State Highway and Transportation Department and the State Highway
13 Commission."

14

15 SECTION 7. Arkansas Code 19-6-450 is hereby amended to read as
16 follows:

17 "19-6-450. Individual Sewage Disposal Systems Improvement Fund.

18 The Individual Sewage Disposal Systems Improvement Fund shall consist of
19 that portion of those special revenues as specified in subdivision (58) of §
20 19-6-301, there to be used by the Division of Sanitarian Services of the
21 Department of Health for, and in the manner recommended by, the Advisory
22 Committee on Individual Sewage Disposal Systems for implementation of the
23 utilization and application of alternate and experimental individual sewage
24 disposal systems, as set out in § 14-236-101 et seq."

25

26 SECTION 8. Arkansas Code 19-6-461 is hereby amended to read as
27 follows:

28 "19-6-461. Arkansas Public Art Program Fund.

29 The Arkansas Public Art Program Fund shall consist of those special
30 revenues as specified in subdivision (123) of § 19-6-301, there to be used for
31 the administration of the Arkansas Public Art Program by the Arkansas Office
32 of Arts and Humanities, as set out in § 13-8-201 et seq."

33

34 SECTION 9. Arkansas Code 19-6-466 is hereby amended to read as
35 follows:

1 "19-6-466. Livestock and Poultry Commission Swine Testing Fund.

2 The Livestock and Poultry Commission Swine Testing Fund shall consist of
3 those special revenues as specified in subdivision (158) of § 19-6-301, there
4 to be used for the pseudorabies control and eradication program, as set out in
5 § 2-40-1201."

6

7 SECTION 10. Arkansas Code 19-6-467 is hereby amended to read as
8 follows:

9 "19-6-467. Work Force 2000 Development Fund.

10 The Work Force 2000 Development Fund shall consist of those special
11 revenues as specified in subdivision (162) of § 19-6-301 and all other
12 revenues as may be authorized by law, there to be used exclusively for the
13 authorized educational activities of those entities as set out in §§ 26-51-
14 205(d) (1) (A) and 26-51-205(d) (1) (B), as distributed under the supervision of
15 the State Board of Higher Education and the State Board of Vocational
16 Education, as set out in § 26-51-205."

17

18 SECTION 11. Arkansas Code 19-6-468 is hereby amended to read as
19 follows:

20 "19-6-468. Fire Protection Premium Tax Fund.

21 (a) There is hereby created upon the books of the State Treasurer,
22 State Auditor, and Chief Fiscal Officer of the State a special revenue fund to
23 be known as the Fire Protection Premium Tax Fund, which shall consist of those
24 special revenues as specified in subdivision (163) of § 19-6-301, there to be
25 used for fire protection services as set out in § 26-57-614 and § 14-284-401
26 et seq.

27 (b) The Insurance Commissioner shall immediately deposit all moneys
28 collected under the provisions of § 26-57-614 and § 14-284-401 et seq. into
29 the Revenue Holding Fund Account as provided in § 19-5-204. On the last
30 business day of each quarter, the Chief Fiscal Officer of the State shall
31 determine the amount of net special revenues to be transferred to the Fire
32 Protection Premium Tax Fund by the State Treasurer. The Chief Fiscal Officer
33 shall be the disbursing officer for the fund, and shall distribute the moneys
34 as provided in § 26-57-614 and § 14-284-401 et seq.

35 (c) The Insurance Commissioner shall disburse any refunds which may be

1 due insurance carriers from the Miscellaneous Revolving Fund after certifying
2 to the Chief Fiscal Officer the amount to be refunded. The Chief Fiscal
3 Officer shall direct that the certified amount be transferred from the Revenue
4 Holding Fund Account to the Miscellaneous Revolving Fund as provided in §
5 19-5-106 (a) (3)."

6

7 SECTION 12. SPECIAL REVENUE FUNDS CREATED. Arkansas Code Title 19,
8 Chapter 6, Subchapter 4 is hereby amended by adding the following new
9 sections:

10 "19-6-469. HVACR Licensing Fund.

11 The HVACR Licensing Fund shall consist of those special revenues as
12 specified in Subdivision (159) of § 19-6-301, there to be used for the
13 maintenance, operation and improvement of the Heating, Ventilation, Air
14 Conditioning, and Refrigeration (HVACR) Licensing and Inspection Program of
15 the Arkansas Department of Health, as set out in § 17-50-201 et seq.

16 19-6-470. Apprentice Plumbers Training Fund.

17 The Apprentice Plumbers Training Fund shall consist of those special
18 revenues as specified in Subdivision (160) of § 19-6-301, there to be used for
19 the maintenance, operation, and improvement of the apprentice plumbers
20 training program administered by the Department of Education, as set out in §
21 17-31-401 et seq.

22 19-6-471. Marketing Board Fund.

23 The Marketing Board Fund shall consist of those special revenues as
24 specified in Subdivision (161) of § 19-6-301, there to be used by the State
25 Marketing Board for Recyclables for the administration and performance of its
26 duties, as administered by the Department of Pollution Control and Ecology, as
27 set out in § 8-9-201 et seq."

28

29 SECTION 13. CODE. All provisions of this Act of a general and
30 permanent nature are amendatory to the Arkansas Code of 1987 Annotated and
31 the Arkansas Code Revision Commission shall incorporate the same in the Code.

32

33 SECTION 14. SEVERABILITY. If any provision of this Act or the
34 application thereof to any person or circumstance is held invalid, such
35 invalidity shall not affect other provisions or applications of the Act which

1 can be given effect without the invalid provision or application, and to this
2 end the provisions of this Act are declared to be severable.

3

4 SECTION 15. GENERAL REPEALER. All laws and parts of laws in conflict
5 with this Act are hereby repealed.

6

7 SECTION 16. Arkansas Code §§19-6-201 (12), (15), (16), (18), and (35)
8 are hereby repealed.

9

10 SECTION 17. EMERGENCY CLAUSE. It is hereby found and determined by the
11 Seventy-Ninth General Assembly, that various laws have been enacted since the
12 passage of the Revenue Classification Law which have changed or created
13 various revenues collected by the State, and that this amendment to the
14 Revenue Classification Law is necessary in order to reflect the various taxes,
15 licenses, fees and other revenues levied and collected for the support of and
16 use by State Government as they currently exist and from which appropriations
17 which become effective July 1, 1993 have been made by the Seventy-Ninth
18 General Assembly. Therefore, an emergency is hereby declared to exist and
19 this Act being necessary for the immediate preservation of the public peace,
20 health and safety shall be in full force and effect from and after July 1,
21 1993.

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/s/Senator Russ

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APPROVED: 04/12/93

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