

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**
4 **By: Joint Budget Committee**

A Bill

ACT 226 OF 1995
HOUSE BILL 1073

For An Act To Be Entitled

8 "AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND
9 OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE AND
10 ADMINISTRATION - REVENUE SERVICES DIVISION FOR THE
11 BIENNIAL PERIOD ENDING JUNE 30, 1997; AND FOR OTHER
12 PURPOSES."

Subtitle

15 "AN ACT FOR THE DEPARTMENT OF FINANCE
16 AND ADMINISTRATION - REVENUE SERVICES
17 DIVISION APPROPRIATION FOR THE 1995-97
18 BIENNIUM."

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

22 SECTION 1. REGULAR SALARIES. There is hereby established for the
23 Department of Finance and Administration - Revenue Services Division for the
24 1995-97 biennium, the following maximum number of regular employees whose
25 salaries shall be governed by the provisions of the Uniform Classification and
26 Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all
27 laws amendatory thereto. Provided, however, that any position to which a
28 specific maximum annual salary is set out herein in dollars, shall be exempt
29 from the provisions of said Uniform Classification and Compensation Act. All
30 persons occupying positions authorized herein are hereby governed by the
31 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas
32 Code §21-5-101), or its successor.

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36 Item Class

	Maximum	Maximum Annual
	Salary Rate	Salary Rate
	No. of	Fiscal Years

1	No.	Code	Title	Employees	1995-96	1996-97
2	(1)	7159	REV ASST COMM-OPER & ADMIN	1	\$ 71,241	\$ 73,022
3	(2)	7160	REV ASST COMM-POLICY & LEGAL	1	\$ 71,241	\$ 73,022
4	(3)	9605	DFA DRIVER LICENSE ADMR	1	\$ 66,268	\$ 67,924
5	(4)	9606	DFA TAX AUDIT ADMR	1	\$ 66,268	\$ 67,924
6	(5)	9607	DFA MOTOR VEHICLE ADMR	1	\$ 66,268	\$ 67,924
7	(6)	9609	DFA TAX ADMINISTRATOR	2	\$ 66,268	\$ 67,924
8	(7)	9610	DFA STATE REVENUE OFC ADMR	1	\$ 66,268	\$ 67,924
9	(8)	9942	DFA REVENUE CHIEF COUNSEL	1	\$ 66,268	\$ 67,924
10	(9)	R012	ADMINISTRATIVE LAW JUDGE	3		GRADE 26
11		R038	ATTORNEY SUPERVISOR	2		
12		827Z	DATA PROCESSING CENTER MANAGER	1		
13	(10)	R170	ATTORNEY SPECIALIST	8		GRADE 25
14		073Z	DFA REV TAX DIVISION MANAGER	6		
15		512Z	DFA REVENUE PROBLEM RESOLUTION OFF	1		
16	(11)	138Z	DFA REVENUE DIVISION MANAGER II	16		GRADE 23
17		D046	SYSTEMS APPLICATIONS SUPERVISOR	2		
18	(12)	D038	SYSTEMS PROGRAMMER	1		GRADE 22
19		D106	DATA PROCESSING OPERATIONS MANAGER	1		
20		D124	LEAD PROGRAMMER/ANALYST	1		
21	(13)	167Z	DFA REVENUE DIVISION MANAGER I	14		GRADE 21
22		A104	TAX AUDITOR SUPERVISOR	19		
23		D036	SR PROGRAMMER/ANALYST	2		
24		A008	ACCOUNTING SUPERVISOR II	1		
25	(14)	A036	FIELD AUDITOR SUPERVISOR	1		GRADE 20
26		A102	TAX AUDITOR II	152		
27		A069	DFA TAX ADMIN SECTION SUPERVISOR	3		
28		A037	DFA REVENUE DISTRICT MANAGER	5		
29	(15)	D020	DATA PROCESSING SUPERVISOR II	2		GRADE 19
30		G026	BUILDING AND GROUNDS COORDINATOR	1		
31		N199	TAXPAYER INFORMATION OFFICER	1		
32	(16)	A192	INCOME TAX AUDITOR	1		GRADE 18
33		D128	P C SUPPORT SPECIALIST	2		
34		A029	DFA REVENUE SECTION SUPERVISOR	10		
35		A111	ACCOUNTANT	7		

1	A194 TAX EXAMINER SUPV	6	
2	D034 PROGRAMMER ANALYST	1	
3	A176 DFA REVENUE ASST DIST MANAGER	5	
4	V040 PURCHASE AGENT II/PURCHASE AGENT	1	
5	(17) A172 REVENUE AGENT III	49	GRADE 17
6	X331 DRIVERS LICENSE HEARING OFFICER II	18	
7	A034 FIELD AUDITOR	4	
8	R010 ADMINISTRATIVE ASSISTANT II	5	
9	G161 GENERAL MAINTENANCE REPAIRMAN	7	
10	D018 DATA PROCESSING SUPERVISOR I	1	
11	Y057 JOURNEYMAN PAINTER	1	
12	V030 INVENTORY CONTROL MANAGER	1	
13	(18) A134 TAXPAYER SERVICES REP	32	GRADE 16
14	R156 REVENUE DEPT SUPERVISOR	30	
15	X349 TAX INVESTIGATOR	24	
16	(19) D005 COMPUTER OPERATOR II	4	GRADE 15
17	A108 ACCOUNTING TECHNICIAN II	13	
18	A028 REVENUE AGENT II	22	
19	A031 DELINQUENT TAX COLLECTOR	29	
20	R009 ADMINISTRATIVE ASSISTANT I	4	
21	A109 TAX EXAMINER II	20	
22	K011 ADMINISTRATIVE OFFICE SUPERVISOR	12	
23	V051 STOREROOM SUPV/STORE SUPV	1	
24	(20) K016 TRANSPORTATION SERVICES REP	30	GRADE 14
25	R177 LEGAL ASSISTANT	1	
26	K041 EXECUTIVE SECY/ADMINISTRATIVE SECY	7	
27	K117 MEDICAL OR LEGAL SECRETARY	9	
28	A027 REVENUE AGENT I	64	
29	K079 MICRO-PHOTOGRAPHER SUPERVISOR	2	
30	(21) K153 SECRETARY II	33	GRADE 13
31	(22) A106 ACCOUNTING TECHNICIAN I	48	GRADE 12
32	K039 DOCUMENT EXAMINER II	26	
33	A107 TAX EXAMINER I	17	
34	A184 ASSISTANT REVENUE AGENT	37	
35	K181 MAILROOM SUPERVISOR	1	

1	(23) K145 CASHIER/CASHIER II	295	GRADE 11
2	K155 SECRETARY I	16	
3	V043 SHIPPING & RECEIVING CLERK	1	
4	(24) K037 DOCUMENT EXAMINER I	129	GRADE 10
5	K006 DATA ENTRY SPECIALIST	124	
6	K023 CLERK TYPIST	5	
7	V029 INVENTORY CONTROL CLERK	3	
8	W023 RECORDS CENTER OPERATOR II	11	
9	(25) K180 CASH CONTROL OPERATOR	12	GRADE 09
10	K065 MAIL OFFICER	3	
11	K077 MICRO-PHOTOGRAPHER II	7	
12	(26) K182 MAIL PROCESSOR	7	GRADE 08
13	(27) K015 OFFICE CLERK	8	GRADE 07
14	W021 RECORDS CENTER OPERATOR I	2	
15	(28) G169 CUSTODIAL SUPV I	1	GRADE 06
16	(29) G035 CUSTODIAL WRKR II	<u>12</u>	GRADE 04
17	MAX NO. OF EMPLOYEES	1473	

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19 SECTION 2. EXTRA HELP. There is hereby authorized, for the

20 Department of Finance and Administration - Revenue Services Division for the

21 1995-97 biennium, the following maximum number of part-time or temporary

22 employees, to be known as "Extra Help", payable from funds appropriated herein

23 for such purposes: two hundred twenty-five (225) temporary or part-time

24 employees, when needed, at rates of pay not to exceed those provided in the

25 Uniform Classification and Compensation Act, or its successor, or this act for

26 the appropriate classification.

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28 SECTION 3. APPROPRIATIONS. There is hereby appropriated, to the

29 Department of Finance and Administration - Revenue Services Division, to be

30 payable from the State Central Services Fund, for personal services and

31 operating expenses of the Department of Finance and Administration - Revenue

32 Services Division for the biennial period ending June 30, 1997, the following:

34	ITEM	FISCAL YEARS	
35	NO.	1995-96	1996-97

1	(01)	REGULAR SALARIES		\$	29,233,555	\$	29,252,952
2	(02)	EXTRA HELP			893,731		893,731
3	(03)	PERSONAL SERV MATCHING			8,340,383		8,344,652
4	(04)	OVERTIME			75,000		75,000
5	(05)	MAINT. & GEN. OPERATION					
6	(A)	OPER. EXPENSE	\$	8,833,375	\$	8,867,254	
7	(B)	CONF. & TRVL.		89,279		89,279	
8	(C)	PROF. FEES		770,627		772,627	
9	(D)	CAP. OUTLAY		777,825		350,000	
10	(E)	DATA PROC.		<u>170,000</u>		<u>170,000</u>	
11		TOTAL MAINT. & GEN. OPER.			10,641,106		10,249,160
12	(06)	FEDERAL REIMBURSEMENTS			200,000		200,000
13	(07)	PRINTING			510,568		510,568
14	(08)	MULTI-STATE TAX			171,542		179,561
15	(09)	SYSTEMS DEVELOPMENT			600,000		600,000
16	(10)	CAMERA EQUIPMENT			<u>500,000</u>		<u>500,000</u>
17		TOTAL AMOUNT APPROPRIATED			<u>\$ 51,165,885</u>		<u>\$ 50,805,624</u>

18

19 SECTION 4. REGULAR SALARIES - COMMERCIAL DRIVERS LICENSE PROGRAM.

20 There is hereby established for the Department of Finance and Administration -
21 Revenue Services Division for the 1995-97 biennium, the following maximum
22 number of regular employees whose salaries shall be governed by the provisions
23 of the Uniform Classification and Compensation Act (Arkansas Code §§21-5-201
24 et seq.), or its successor, and all laws amendatory thereto. Provided,
25 however, that any position to which a specific maximum annual salary is set
26 out herein in dollars, shall be exempt from the provisions of said Uniform
27 Classification and Compensation Act. All persons occupying positions
28 authorized herein are hereby governed by the provisions of the Regular
29 Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its
30 successor.

31

32			<u>Maximum Annual</u>		
33			Maximum	Salary Rate	
34	Item	Class	No. of	Fiscal Years	
35	No.	Code	Title	Employees	1995-96 1996-97

1	(1) X331 DRIVERS LICENSE HEARING OFFICER II	2	GRADE 17
2	(2) R009 ADMINISTRATIVE ASSISTANT I	2	GRADE 15
3	(3) K039 DOCUMENT EXAMINER II	2	GRADE 12
4	(4) K037 DOCUMENT EXAMINER I	4	GRADE 10
5	K023 CLERK TYPIST	1	
6	K006 DATA ENTRY SPECIALIST	<u>1</u>	
7	MAX NO. OF EMPLOYEES	12	

SECTION 5. APPROPRIATIONS - COMMERCIAL DRIVERS LICENSE PROGRAM. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Commercial Driver License Fund, for personal services and operating expenses of the Department of ~~Finance and Administration - Revenue Services Division - Commercial Drivers~~ License Program for the biennial period ending June 30, 1997, the following:

ITEM	FISCAL YEARS	
NO.	1995-96	1996-97
(01) REGULAR SALARIES	\$ 205,046	\$ 205,046
(02) PERSONAL SERV MATCHING	65,568	65,568
(03) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	\$ 358,643	\$ 358,643
(B) CONF. & TRVL.	0	0
(C) PROF. FEES	0	0
(D) CAP. OUTLAY	0	0
(E) DATA PROC.	<u>965,376</u>	<u>965,376</u>
TOTAL MAINT. & GEN. OPER.	<u>1,324,019</u>	<u>1,324,019</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 1,594,633</u>	<u>\$ 1,594,633</u>

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, 1997, the following:

		FISCAL YEARS	
1 ITEM		1995-96	1996-97
2 NO.			
3 (01)	REGULAR SALARIES	\$ 265,640	\$ 265,763
4 (02)	PERSONAL SERV MATCHING	83,033	83,055
5 (03)	MAINT. & GEN. OPERATION		
6 (A)	OPER. EXPENSE	\$ 34,897	\$ 34,897
7 (B)	CONF. & TRVL.	690	690
8 (C)	PROF. FEES	0	0
9 (D)	CAP. OUTLAY	0	0
10 (E)	DATA PROC.	<u>0</u>	<u>0</u>
11	TOTAL MAINT. & GEN. OPER.	<u>35,587</u>	<u>35,587</u>
12	TOTAL AMOUNT APPROPRIATED	<u>\$ 384,260</u>	<u>\$ 384,405</u>

13

14 SECTION 7. APPROPRIATIONS - DATA PROCESSING. There is hereby
 15 appropriated, to the Department of Finance and Administration - Revenue
 16 Services Division, to be payable from the State Central Services Fund, for the
 17 ~~purchase of data processing services of the Department of Finance and~~
 18 Administration - Revenue Services Division for the biennial period ending June
 19 30, 1997, the following:

20

		FISCAL YEARS	
21 ITEM		1995-96	1996-97
22 NO.			
23 (01)	DATA PROCESSING SERVICES	<u>\$ 3,127,484</u>	<u>\$ 3,127,484</u>

24

25 SECTION 8. APPROPRIATIONS - POSTAGE. There is hereby appropriated, to
 26 the Department of Finance and Administration - Revenue Services Division, to
 27 ~~be payable from the State Central Services Fund, for postage expenses of the~~
 28 Department of Finance and Administration - Revenue Services Division for the
 29 biennial period ending June 30, 1997, the following:

30

		FISCAL YEARS	
31 ITEM		1995-96	1996-97
32 NO.			
33 (01)	POSTAGE EXPENSES	<u>\$ 3,025,515</u>	<u>\$ 3,025,515</u>

34

35 SECTION 9. APPROPRIATIONS - INDIVIDUAL TAX REFUNDS. There is hereby

1 appropriated, to the Department of Finance and Administration - Revenue
 2 ~~Services Division, to be payable from the Individual Income Tax Withholding~~
 3 Fund, for the purpose of making individual income tax refunds of taxes
 4 withheld under the provisions of Arkansas Code 26-51-901 et seq., for the
 5 biennial period ending June 30, 1997, the following:

6

7 ITEM	FISCAL YEARS	
8 NO.	1995-96	1996-97
9 (01) REFUNDS/REIMBURSEMENTS	<u>\$ 150,000,000</u>	<u>\$ 150,000,000</u>

10

11 SECTION 10. APPROPRIATIONS - CORPORATE TAX REFUNDS. There is hereby
 12 appropriated, to the Department of Finance and Administration - Revenue
 13 ~~Services Division, to be payable from the Corporate Income Tax Withholding~~
 14 Fund, for the purpose of making corporate income tax refunds of taxes withheld
 15 under the provisions of Arkansas Code 26-51-901 et seq., for the biennial
 16 period ending June 30, 1997, the following:

17

18 ITEM	FISCAL YEARS	
19 NO.	1995-96	1996-97
20 (01) REFUNDS/REIMBURSEMENTS	<u>\$ 40,000,000</u>	<u>\$ 40,000,000</u>

21

22 SECTION 11. APPROPRIATIONS - PROPERTY TAX RELIEF FUNDS. There is hereby
 23 appropriated, to the Department of Finance and Administration - Revenue
 24 ~~Services Division, to be payable from the Home Owners Tax Relief Fund, for the~~
 25 purpose of making refunds of taxes withheld under the provisions of Arkansas
 26 Code 26-51-601 et seq., for ad valorem property tax relief to homeowners for
 27 the biennial period ending June 30, 1997, the following:

28

29 ITEM	FISCAL YEARS	
30 NO.	1995-96	1996-97
31 (01) REFUNDS/REIMBURSEMENTS	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>

32

33 SECTION 12. APPROPRIATIONS - GASOLINE TAX REFUNDS. There is hereby
 34 appropriated, to the Department of Finance and Administration - Revenue
 35 Services Division, to be payable from the Gasoline Tax Refund Fund, for paying

1 the valid gasoline tax refund claims of the agricultural users and bus drivers
2 in the manner and to the extent provided by law for the biennial period ending
3 June 30, 1997, the following:

4			
5	ITEM	FISCAL YEARS	
6	NO.	1995-96	1996-97
7	(01) CLAIMS	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>
8			

9 SECTION 13. APPROPRIATIONS - MISCELLANEOUS TAX REFUNDS. There is hereby
10 ~~appropriated, to the Department of Finance and Administration - Revenue~~
11 Services Division, to be payable from the Miscellaneous Revolving Fund, for
12 making refunds of taxes erroneously paid and for refunds of the gross receipts
13 taxes paid upon tickets to athletic events pursuant to Arkansas Code 26-52-511
14 and for other purposes as authorized by law for the biennial period ending
15 June 30, 1997, the following:

16			
17	ITEM	FISCAL YEARS	
18	NO.	1995-96	1996-97
19	(01) REFUNDS/REIMBURSEMENTS	<u>\$ 50,000,000</u>	<u>\$ 50,000,000</u>
20			

21 ~~SECTION 14. APPROPRIATIONS - MOTOR FUEL TAX REFUNDS. There is hereby~~
22 ~~appropriated, to the Department of Finance and Administration - Revenue~~
23 Services Division, to be payable from the Interstate Motor Fuel Tax Refund
24 Fund, for paying refunds to interstate users of motor fuels and special motor
25 fuels as authorized by law for the biennial period ending June 30, 1997, the
26 following:

27			
28	ITEM	FISCAL YEARS	
29	NO.	1995-96	1996-97
30	(01) REFUNDS/REIMBURSEMENTS	<u>\$ 8,000,000</u>	<u>\$ 8,000,000</u>
31			

32 SECTION 15. APPROPRIATIONS ABC PERMITS/DRIVER SEARCH FEES. There is
33 hereby appropriated, to the Department of Finance and Administration - Revenue
34 Services Division, to be payable from cash funds as defined by Arkansas Code
35 ~~19-4-801 of the Department of Finance and Administration - Revenue Services~~

1 Division, for making refunds of the driver search fees and alcoholic beverage
2 control permits and licenses for the biennial period ending June 30, 1997, the
3 following:

4			
5	ITEM	FISCAL YEARS	
6	NO.	1995-96	1996-97
7	(01) REFUNDS/REIMBURSEMENTS	<u>\$ 1,737,000</u>	<u>\$ 1,737,000</u>
8			

9 SECTION 16. REGULAR SALARIES - CHILD SUPPORT ENFORCEMENT. There is
10 hereby established for the Department of Finance and Administration - Revenue
11 Services Division - Office of Child Support Enforcement for the 1995-97
12 biennium, the following maximum number of regular employees whose salaries
13 shall be governed by the provisions of the Uniform Classification and
14 Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all
15 laws amendatory thereto. Provided, however, that any position to which a
16 ~~specific maximum annual salary is set out herein in dollars, shall be exempt~~
17 from the provisions of said Uniform Classification and Compensation Act. All
18 persons occupying positions authorized herein are hereby governed by the
19 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas
20 Code §21-5-101), or its successor.

21				
22			Maximum Annual	
23			Maximum	Salary Rate
24	Item Class	No. of	Fiscal Years	
25	No. Code Title	Employees	1995-96	1996-97
26	(1) 9986 ADMINISTRATOR - OCSE	1	\$ 66,268	\$ 67,924
27	(2) R038 ATTORNEY SUPERVISOR	2	GRADE	26
28	(3) R170 ATTORNEY SPECIALIST	3	GRADE	25
29	(4) R036 ATTORNEY	18	GRADE	24
30	089Z OCSE DIVISION MANAGER	3		
31	(5) 065Z OCSE FIELD MANAGER	4	GRADE	23
32	(6) D124 LEAD PROGRAMMER/ANALYST	3	GRADE	22
33	(7) A008 ACCOUNTING SUPERVISOR II	2	GRADE	21
34	167Z DFA-REVENUE DIVISION MANAGER I	2		
35	(8) D121 USER SUPPORT ANALYST	2	GRADE	20

1	R200 OCSE PROGRAM COORDINATOR	3	
2	(9) R030 ASST PERSONNEL MANAGER	1	GRADE 19
3	R150 RESEARCH PROJECT ANALYST	2	
4	R206 OCSE PROGRAM CONSULTANT	2	
5	R207 OCSE STAFF SUPERVISOR	9	
6	(10) X351 OCSE INVESTIGATOR II	16	GRADE 18
7	E072 TRAINING INSTRUCTOR	4	
8	R264 MANAGEMENT PROJECT ANALYST I	1	
9	A111 ACCOUNTANT	3	
10	D129 DATA PROCESSING COORDINATOR	1	
11	M164 QUALITY CONTROL REVIEW SUPV	1	
12	W030 RECORDS MANAGEMENT ANALYST II	1	
13	E050 STAFF DEVELOPMENT SPECIALIST II	1	
14	R203 OCSE PROGRAM ANALYST	1	
15	D128 P C SUPPORT SPECIALIST	4	
16	(11) X357 OCSE INVESTIGATOR I	118	GRADE 17
17	M170 QUALITY CONTROL REVIEWER	3	
18	R010 ADMINISTRATIVE ASSISTANT II	1	
19	R190 PERSONNEL OFFICER II	1	
20	(12) V039 PURCHASE AGENT I/ASST PURCHASE AGEN	1	GRADE 15
21	R009 ADMINISTRATIVE ASSISTANT I	3	
22	A063 PAYROLL OFFICER	1	
23	A108 ACCOUNTING TECHNICIAN II	3	
24	(13) K117 MEDICAL OR LEGAL SECRETARY	27	GRADE 14
25	K018 CHILD SUPPORT TECHNICIAN	12	
26	(14) K153 SECRETARY II	5	GRADE 13
27	(15) K039 DOCUMENT EXAMINER II	137	GRADE 12
28	A106 ACCOUNTING TECHNICIAN I	11	
29	K181 MAILROOM SUPERVISOR	1	
30	(16) K097 RECEPTIONIST	<u>1</u>	GRADE 10
31	MAX NO. OF EMPLOYEES	415	

32

33 SECTION 17. EXTRA HELP - CHILD SUPPORT ENFORCMENT. There is hereby

34 authorized, for the Department of Finance and Administration - Revenue

35 Services Division - Office of Child Support Enforcement for the 1995-97

1 biennium, the following maximum number of part-time or temporary employees, to
2 be known as "Extra Help", payable from funds appropriated herein for such
3 purposes: fifteen (15) temporary or part-time employees, when needed, at
4 rates of pay not to exceed those provided in the Uniform Classification and
5 ~~Compensation Act, or its successor, or this act for the appropriate~~
6 classification.

7

8 SECTION 18. APPROPRIATIONS - CHILD SUPPORT ENFORCEMENT. There is hereby
9 appropriated, to the Department of Finance and Administration - Revenue
10 Services Division, to be payable from the Child Support Enforcement Fund, for
11 personal services and operating expenses of the Department of Finance and
12 Administration - Revenue Services Division - Office of Child Support
13 Enforcement for the biennial period ending June 30, 1997, the following:

14

15 ITEM		FISCAL YEARS	
16 NO.		1995-96	1996-97
17 (01)	REGULAR SALARIES	\$ 7,484,438	\$ 7,893,181
18 (02)	EXTRA HELP	267,000	267,000
19 (03)	PERSONAL SERV MATCHING	2,138,088	2,288,537
20 (04)	MAINT. & GEN. OPERATION		
21	(A) OPER. EXPENSE	\$ 5,462,516	\$ 5,819,507
22	(B) CONF. & TRVL.	47,700	47,700
23	(C) PROF. FEES	3,193,368	3,520,777
24	(D) CAP. OUTLAY	439,687	320,400
25	(E) DATA PROC.	<u>14,353,000</u>	<u>14,353,000</u>
26	TOTAL MAINT. & GEN. OPER.	23,496,271	24,061,384
27 (05)	AFDC CONTRACT EXPENSE	<u>5,500,000</u>	<u>6,000,000</u>
28	TOTAL AMOUNT APPROPRIATED	<u>\$ 38,885,797</u>	<u>\$ 40,510,102</u>

29

30 SECTION 19. CARRY FORWARD - REVENUE. The unexpended balances in the
31 appropriations provided in Item (02) of Section 3 and in Item (01) of Section
32 7 remaining on June 30, 1996, may be carried forward and used for the same
33 purpose during the fiscal year ending June 30, 1997.

34

35 SECTION 20. LINE ITEM TRANSFERS. The Director of the Department of

1 Finance and Administration is authorized to transfer appropriation from the
2 Maintenance and General Operation line item appropriation, Operating Expense
3 Classification, as provided in Item (05) (A) of Section 3 to the Special
4 Printing line item appropriation as provided in Item (07) of Section 3 herein
5 in order to provide for purchase of sufficient Special Printing items for the
6 Revenue Division. The Director of the Department of Finance and
7 Administration shall immediately report any such transfers to the Arkansas
8 Legislative Council. Such report shall contain the amounts transferred and
9 the reasons for same.

10

11 SECTION 21. POSTAGE - REVENUE. Revenue Services shall have the
12 authority to make expenditures for postage from Appropriations - Revenue
13 Services, in Section 3 of this Act, or Appropriations - Postage Expense, in
14 Section 8 of this Act or Appropriations - Revenue Services - Safety
15 Responsibility, in Section 6 of this Act.

16

17 SECTION 22. Extra Help positions authorized herein are specifically
18 exempt from limitation of hours, either by act or regulation. Provided,
19 however, when a temporary or part-time employee is employed by the Department
20 of Finance and Administration - Revenue Services for a period of time
21 exceeding seven (7) months, a report of such shall be filed with the Arkansas
22 Legislative Council.

23

24 SECTION 23. REIMBURSEMENT. The Miscellaneous Revolving Fund shall be
25 reimbursed in the manner provided by law.

26

27 SECTION 24. TAX REFUND AND REBATE RECORDS. The Department of Finance
28 and Administration shall compile and maintain separate records of all payments
29 of personal and corporate income tax refunds and property tax rebates made
30 from the appropriations provided in this Act on an annual basis.

31

32 SECTION 25. The Director of the Department of Finance and
33 Administration is authorized to transfer appropriation between refund line
34 item appropriations in this Act. The Director of the Department of Finance
35 and Administration shall immediately report any such transfers to the Arkansas

1 Legislative Council. Such report shall contain the amounts transferred and
2 the reasons for the same.

3

4 SECTION 26. CONTRACT LABOR. The Director of the Department of Finance
5 and Administration may authorize use of Contract Labor in the Revenue
6 Division, from January until July of a given year, without regard to any
7 limitation of duration or hours.

8

9 SECTION 27. SPECIAL RATES OF PAY. Due to the highly competitive job
10 market conditions for tax auditing professionals and the necessity of
11 recruiting and retaining qualified personnel, the Revenue Division Office of
12 Field Audit is authorized special rates of pay for current and new employees
13 in the classification listed under subsection (a) below.

14 (a) Special rates may be authorized up to the maximum authorized for
15 the grade assigned the classification of a position for the following specific
16 classifications only:

17

18 CLASS

19	<u>CODE</u>	<u>TITLE</u>	<u>GRADE</u>
20	A104	Tax Auditor Supervisor	21
21	A102	Tax Auditor II	20
22	A100	Tax Auditor I	18
23	A105	Tax Auditor Trainee	17

24 (b) Applications for special rates of pay indicated in subsection (a)
25 shall be reviewed by and approved by the Office of Personnel Management.

26 (c) This provision shall be in full force and effect for the biennium
27 beginning July 1, 1995, and ending June 30, 1997.

28

29 SECTION 28. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
30 authorized by this Act shall be limited to the appropriation for such agency
31 and funds made available by law for the support of such appropriations; and
32 the restrictions of the State Purchasing Law, the General Accounting and
33 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
34 Procedures and Restrictions Act, or their successors, and other fiscal control
35 laws of this State, where applicable, and regulations promulgated by the

1 Department of Finance and Administration, as authorized by law, shall be
2 strictly complied with in disbursement of said funds.

3

4 SECTION 29. LEGISLATIVE INTENT. It is the intent of the General
5 Assembly that any funds disbursed under the authority of the appropriations
6 contained in this Act shall be in compliance with the stated reasons for which
7 this Act was adopted, as evidenced by the Agency Requests, Executive
8 Recommendations and Legislative Recommendations contained in the budget
9 manuals prepared by the Department of Finance and Administration, letters, or
10 summarized oral testimony in the official minutes of the Arkansas Legislative
11 Council or Joint Budget Committee which relate to its passage and adoption.

12

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

16

17 SECTION 31. SEVERABILITY. If any provision of this Act or the
18 application thereof to any person or circumstance is held invalid, such
19 invalidity shall not affect other provisions or applications of the Act which
20 can be given effect without the invalid provision or application, and to this
21 end the provisions of this Act are declared to be severable.

22

23 SECTION 32. GENERAL REPEALER. All laws and parts of laws in conflict
24 with this Act are hereby repealed.

25

26 SECTION 33. EMERGENCY CLAUSE. It is hereby found and determined by the
27 Eightieth General Assembly, that the Constitution of the State of Arkansas
28 prohibits the appropriation of funds for more than a two (2) year period; that
29 the effectiveness of this Act on July 1, 1995 is essential to the operation of
30 the agency for which the appropriations in this Act are provided, and that in
31 the event of an extension of the Regular Session, the delay in the effective
32 date of this Act beyond July 1, 1995 could work irreparable harm upon the
33 proper administration and provision of essential governmental programs.
34 Therefore, an emergency is hereby declared to exist and this Act being
35 necessary for the immediate preservation of the public peace, health and

1 safety shall be in full force and effect from and after July 1, 1995.

2 */s/Joint Budget Committee*

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4 APPROVED: 2-9-95

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