

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas *As Engrossed: H3/3/97 H3/18/97 H3/25/97 H3/26/97 H3/28/97 H4/2/97*

2 81st General Assembly

A Bill

ACT 1359 OF 1997

3 Regular Session, 1997

HOUSE BILL 1332

4

5 By: Joint Budget Committee

6

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, 1999; AND FOR OTHER
13 PURPOSES."

14

15

Subtitle

16 "AN ACT FOR THE DEPARTMENT OF FINANCE
17 AND ADMINISTRATION - REVENUE SERVICES
18 DIVISION APPROPRIATION FOR THE 1997-99
19 BIENNIUM."

20

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

22

23 SECTION 1. REGULAR SALARIES. There is hereby established for the
24 Department of Finance and Administration - Revenue Services Division for the
25 1997-99 biennium, the following maximum number of regular employees whose
26 salaries shall be governed by the provisions of the Uniform Classification and
27 Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all
28 laws amendatory thereto. Provided, however, that any position to which a
29 specific maximum annual salary is set out herein in dollars, shall be exempt
30 from the provisions of said Uniform Classification and Compensation Act. All
31 persons occupying positions authorized herein are hereby governed by the
32 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas
33 Code §21-5-101), or its successor.

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35

36

Maximum Annual
Maximum Salary Rate

1	Item	Class	No. of	Fiscal Years		
2	No.	Code	Title	Employees	1997-98	1998-99
3	(1)	7160	REV ASST CMSR - POLICY & LEGAL	1	\$ 76,790	\$ 78,940
4	(2)	7159	REV ASST CMSR - OPER & ADMIN	1	\$ 76,790	\$ 78,940
5	(3)	9605	DFA DRIVER LICENSE ADMR	1	\$ 71,640	\$ 73,645
6	(4)	9606	DFA TAX AUDIT ADMR	1	\$ 71,640	\$ 73,645
7	(5)	9607	DFA MOTOR VEHICLE ADMR	1	\$ 71,640	\$ 73,645
8	(6)	9609	DFA TAX ADMINISTRATOR	2	\$ 71,640	\$ 73,645
9	(7)	9610	DFA STATE REVENUE OFC ADMR	1	\$ 71,640	\$ 73,645
10	(8)	9942	DFA REVENUE CHIEF COUNSEL	1	\$ 71,640	\$ 73,645
11	(9)	R012	ADMINISTRATIVE LAW JUDGE	3		GRADE 26
12		R038	ATTORNEY SUPERVISOR	2		
13		827Z	DATA PROCESSING CENTER MANAGER	1		
14	(10)	R170	ATTORNEY SPECIALIST	8		GRADE 25
15		073Z	DFA REVENUE TAX DIVISION MANAGER	6		
16		512Z	DFA REVENUE PROBLEM RESOLUTION OFF	1		
17	(11)	R036	ATTORNEY	2		GRADE 24
18	(12)	138Z	DFA REVENUE DIVISION MANAGER II	18		GRADE 23
19		D046	SYSTEMS APPLICATIONS SUPERVISOR	2		
20	(13)	D124	LEAD PROGRAMMER/ANALYST	2		GRADE 22
21		D038	SYSTEMS PROGRAMMER	1		
22		D106	DATA PROCESSING OPERATIONS MANAGER	1		
23	(14)	D036	SR PROGRAMMER/ANALYST	3		GRADE 21
24		A104	TAX AUDITOR SUPERVISOR	19		
25		167Z	DFA REVENUE DIVISION MANAGER I	15		
26		A008	ACCOUNTING SUPERVISOR II	1		
27	(15)	D121	USER SUPPORT ANALYST	1		GRADE 20
28		A036	FIELD AUDITOR SUPERVISOR	1		
29		A102	TAX AUDITOR II	157		
30		A069	DFA TAX ADMIN SECTION SUPERVISOR	3		
31		A037	DFA REVENUE DISTRICT MANAGER	5		
32	(16)	D020	DATA PROCESSING SUPERVISOR II	2		GRADE 19
33		G026	BUILDING AND GROUNDS COORDINATOR	1		
34		N199	TAXPAYER INFORMATION OFFICER	1		
35		R424	FAIR HEARING REFEREE	24		

1	(17)	A111 ACCOUNTANT	7	GRADE 18
2		A029 DFA REVENUE SECTION SUPERVISOR	9	
3		D129 DATA PROCESSING COORDINATOR	2	
4		A194 TAX EXAMINER SUPV	7	
5		A176 DFA REVENUE ASST DIST MANAGER	5	
6		R204 PARALEGAL/LEGAL ASSISTANT	1	
7		V040 PURCHASE AGENT II/PURCHASE AGENT	1	
8		A192 INCOME TAX AUDITOR	1	
9	(18)	A172 REVENUE AGENT III	53	GRADE 17
10		A034 FIELD AUDITOR	4	
11		R010 ADMINISTRATIVE ASSISTANT II	5	
12		G161 GENERAL MAINTENANCE REPAIRMAN	7	
13		D018 DATA PROCESSING SUPERVISOR I	1	
14		Y057 JOURNEYMAN PAINTER	1	
15		V030 INVENTORY CONTROL MANAGER	1	
16	(19)	R156 REVENUE DEPT SUPERVISOR	30	GRADE 16
17		X349 TAX INVESTIGATOR	23	
18		A134 TAXPAYER SERVICES REP	34	
19	(20)	A108 ACCOUNTING TECHNICIAN II	14	GRADE 15
20		A028 REVENUE AGENT II	22	
21		A031 DELINQUENT TAX COLLECTOR	24	
22		R009 ADMINISTRATIVE ASSISTANT I	6	
23		D005 COMPUTER OPERATOR II	4	
24		A109 TAX EXAMINER II	20	
25		K011 ADMINISTRATIVE OFFICE SUPERVISOR	12	
26		V051 STOREROOM SUPV/STORE SUPV	1	
27	(21)	K041 EXECUTIVE SECY/ADMINISTRATIVE SECY	7	GRADE 14
28		K117 MEDICAL OR LEGAL SECRETARY	10	
29		A027 REVENUE AGENT I	63	
30		K016 TRANSPORTATION SERVICES REP	30	
31		K079 MICRO-PHOTOGRAPHER SUPERVISOR	2	
32	(22)	K153 SECRETARY II	36	GRADE 13
33	(23)	A184 ASSISTANT REVENUE AGENT	39	GRADE 12
34		A106 ACCOUNTING TECHNICIAN I	42	
35		K039 DOCUMENT EXAMINER II	43	

1	A107 TAX EXAMINER I	18	
2	K181 MAILROOM SUPERVISOR	1	
3	(24) K145 CASHIER/CASHIER II	292	GRADE 11
4	K155 SECRETARY I	19	
5	V043 SHIPPING & RECEIVING CLERK	1	
6	(25) K037 DOCUMENT EXAMINER I	131	GRADE 10
7	K006 DATA ENTRY SPECIALIST	112	
8	V029 INVENTORY CONTROL CLERK	3	
9	K023 CLERK TYPIST	2	
10	W023 RECORDS CENTER OPERATOR II	11	
11	(26) K180 CASH CONTROL OPERATOR	12	GRADE 09
12	K065 MAIL OFFICER	3	
13	K077 MICRO-PHOTOGRAPHER II	5	
14	(27) K182 MAIL PROCESSOR	9	GRADE 08
15	(28) K015 OFFICE CLERK	7	GRADE 07
16	W021 RECORDS CENTER OPERATOR I	2	
17	(29) G169 CUSTODIAL SUPV I	1	GRADE 06
18	(30) G035 CUSTODIAL WRKR II	<u>12</u>	GRADE 04
19	MAX NO. OF EMPLOYEES	1497	

20

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

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

23 1997-99 biennium, the following maximum number of part-time or temporary

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

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

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

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

28 the appropriate classification.

29

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

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

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

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

34 Services Division for the biennial period ending June 30, 1999, the following:

35

1 ITEM	FISCAL YEARS	
2 NO.	1997-98	1998-99
3 (01) REGULAR SALARIES	\$ 33,172,551	\$ 34,101,691
4 (02) EXTRA HELP	893,731	893,731
5 (03) PERSONAL SERV MATCHING	10,460,827	10,633,598
6 (04) OVERTIME	75,000	75,000
7 (05) MAINT. & GEN. OPERATION		
8 (A) OPER. EXPENSE	9,403,422	9,646,670
9 (B) CONF. & TRVL.	89,279	89,279
10 (C) PROF. FEES	950,000	1,000,000
11 (D) CAP. OUTLAY	651,956	510,000
12 (E) DATA PROC.	410,000	325,000
13 (06) REFUNDS/REIMBURSEMENTS	250,000	250,000
14 (07) PRINTING	488,717	463,717
15 (08) MULTI-STATE TAX	197,599	205,512
16 (09) SYSTEMS DEVELOPMENT	684,882	684,882
17 (10) CAMERA EQUIPMENT	<u>500,000</u>	<u>500,000</u>
18 TOTAL AMOUNT APPROPRIATED	<u>\$ 58,227,964</u>	<u>\$ 59,379,080</u>

19

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

21 There is hereby established for the Department of Finance and Administration -
 22 Revenue Services Division - Commercial Drivers License Program, for the
 23 1997-99 biennium, the following maximum number of regular employees whose
 24 salaries shall be governed by the provisions of the Uniform Classification and
 25 Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all
 26 laws amendatory thereto. Provided, however, that any position to which a
 27 specific maximum annual salary is set out herein in dollars, shall be exempt
 28 from the provisions of said Uniform Classification and Compensation Act. All
 29 persons occupying positions authorized herein are hereby governed by the
 30 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas
 31 Code §21-5-101), or its successor.

32

33	Maximum Annual
34	Maximum Salary Rate
35 Item Class	No. of Fiscal Years

1	No.	Code	Title	Employees	1997-98	1998-99
2	(1)	X331	DRIVERS LICENSE HEARING OFFICER II	1	GRADE 17	
3	(2)	R009	ADMINISTRATIVE ASSISTANT I	2	GRADE 15	
4	(3)	K039	DOCUMENT EXAMINER II	2	GRADE 12	
5	(4)	K037	DOCUMENT EXAMINER I	4	GRADE 10	
6		K023	CLERK TYPIST	1		
7		K006	DATA ENTRY SPECIALIST	<u>1</u>		
8			MAX NO. OF EMPLOYEES	11		

9

10 SECTION 5. APPROPRIATIONS - COMMERCIAL DRIVERS LICENSE PROGRAM. There

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

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

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

14 ~~Finance and Administration - Revenue Services Division, Commercial Drivers~~

15 License Program for the biennial period ending June 30, 1999, the following:

17	ITEM	FISCAL YEARS	
18	NO.	1997-98	1998-99
19	(01) REGULAR SALARIES	\$ 203,608	\$ 209,136
20	(02) PERSONAL SERV MATCHING	70,086	71,092
21	(03) MAINT. & GEN. OPERATION		
22	(A) OPER. EXPENSE	304,736	304,736
23	(B) CONF. & TRVL.	0	0
24	(C) PROF. FEES	0	0
25	(D) CAP. OUTLAY	0	0
26	(E) DATA PROC.	<u>949,116</u>	<u>949,116</u>
27	TOTAL AMOUNT APPROPRIATED	<u>\$ 1,527,546</u>	<u>\$ 1,534,080</u>

28

29 SECTION 6. APPROPRIATIONS - SAFETY RESPONSIBILITY. There is hereby

30 appropriated, to the Department of Finance and Administration - Revenue

31 Services Division, to be payable from the State Central Services Fund, for

32 personal services and operating expenses of the Department of Finance and

33 ~~Administration - Revenue Services Division - Safety Responsibility for the~~

34 biennial period ending June 30, 1999, the following:

35

1 ITEM	FISCAL YEARS	
2 NO.	1997-98	1998-99
3 (01) REGULAR SALARIES	\$ 288,069	\$ 295,911
4 (02) PERSONAL SERV MATCHING	95,205	96,629
5 (03) MAINT. & GEN. OPERATION		
6 (A) OPER. EXPENSE	16,367	16,367
7 (B) CONF. & TRVL.	0	0
8 (C) PROF. FEES	0	0
9 (D) CAP. OUTLAY	0	0
10 (E) DATA PROC.	<u>0</u>	<u>0</u>
11 TOTAL AMOUNT APPROPRIATED	<u>\$ 399,641</u>	<u>\$ 408,907</u>

12

13 SECTION 7. APPROPRIATIONS - DATA PROCESSING. There is hereby

14 appropriated, to the Department of Finance and Administration - Revenue

15 Services Division, to be payable from the State Central Services Fund, for the

16 ~~purchase of data processing services by the Department of Finance and~~

17 Administration - Revenue Services Division for the biennial period ending June

18 30, 1999, the following:

20 ITEM	FISCAL YEARS	
21 NO.	1997-98	1998-99
22 (01) DATA PROCESSING SERVICES	<u>\$ 6,177,484</u>	<u>\$ 7,227,484</u>

23

24 SECTION 8. APPROPRIATIONS - POSTAGE. There is hereby appropriated, to

25 the Department of Finance and Administration - Revenue Services Division, to

26 ~~be payable from the State Central Services Fund, for postage expenses of the~~

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

28 biennial period ending June 30, 1999, the following:

30 ITEM	FISCAL YEARS	
31 NO.	1997-98	1998-99
32 (01) POSTAGE EXPENSES	<u>\$ 3,495,515</u>	<u>\$ 3,345,506</u>

33

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

35 appropriated, to the Department of Finance and Administration - Revenue

1 ~~Services Division, to be payable from the Individual Income Tax Withholding~~
2 Fund, for the purpose of making individual income tax refunds of taxes
3 withheld under the provisions of Arkansas Code 26-51-901 et seq. for the
4 biennial period ending June 30, 1999, the following:

5			
6	ITEM	FISCAL YEARS	
7	NO.	1997-98	1998-99
8	(01) REFUNDS/REIMBURSEMENTS	<u>\$ 580,000,000</u>	<u>\$ 580,000,000</u>

9
10 SECTION 10. APPROPRIATIONS - CORPORATE TAX REFUNDS. There is hereby
11 appropriated, to the Department of Finance and Administration - Revenue
12 ~~Services Division, to be payable from the Corporate Income Tax Withholding~~
13 Fund, for the purpose of making corporate tax refunds of taxes withheld under
14 the provisions of Arkansas Code 26-51-901 et seq. for the biennial period
15 ending June 30, 1999, the following:

16			
17	ITEM	FISCAL YEARS	
18	NO.	1997-98	1998-99
19	(01) REFUNDS/REIMBURSEMENTS	<u>\$ 40,000,000</u>	<u>\$ 40,000,000</u>

20
21 SECTION 11. APPROPRIATIONS - PROPERTY TAX RELIEF FUNDS. There is hereby
22 appropriated, to the Department of Finance and Administration - Revenue
23 ~~Services Division, to be payable from the Home Owners Tax Relief Fund, for the~~
24 purpose of making tax refunds of taxes withheld under the provisions of
25 Arkansas Code 26-51-601 et seq. for the biennial period ending June 30, 1999,
26 the following:

27			
28	ITEM	FISCAL YEARS	
29	NO.	1997-98	1998-99
30	(01) REFUNDS/REIMBURSEMENTS	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>

31
32 SECTION 12. APPROPRIATIONS - GASOLINE TAX REFUNDS. There is hereby
33 appropriated, to the Department of Finance and Administration - Revenue
34 Services Division, to be payable from the Gasoline Tax Refund Fund, for paying
35 the valid gasoline tax refund claims of agricultural users and bus drivers in

1 the manner and to the extent provided by law for the biennial period ending
2 June 30, 1999, the following:

3

4 ITEM	FISCAL YEARS	
5 NO.	1997-98	1998-99
6 (01) CLAIMS	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>

7

8 SECTION 13. APPROPRIATIONS - MISCELLANEOUS TAX REFUNDS. There is hereby
9 appropriated, to the Department of Finance and Administration - Revenue
10 ~~Services Division, to be payable from the Miscellaneous Revolving Fund, for~~
11 making refunds of taxes erroneously paid and for refunds of the gross receipts
12 taxes paid upon tickets to athletic events pursuant to Arkansas Code 26-52-511
13 and for other purposes as authorized by law for the biennial period ending
14 June 30, 1999, the following:

15

16 ITEM	FISCAL YEARS	
17 NO.	1997-98	1998-99
18 (01) REFUNDS/REIMBURSEMENTS	<u>\$ 40,000,000</u>	<u>\$ 40,000,000</u>

19

20 SECTION 14. APPROPRIATIONS - MOTOR FUEL TAX REFUNDS. There is hereby
21 ~~appropriated, to the Department of Finance and Administration - Revenue~~
22 Services Division, to be payable from the Interstate Motor Fuel Tax Refund
23 Fund, for paying refunds to interstate users of motor fuels and special motor
24 fuels as authorized by law for the biennial period ending June 30, 1999, the
25 following:

26

27 ITEM	FISCAL YEARS	
28 NO.	1997-98	1998-99
29 (01) REFUNDS/REIMBURSEMENTS	<u>\$ 8,000,000</u>	<u>\$ 8,000,000</u>

30

31 SECTION 15. APPROPRIATIONS - ABC PERMITS/DRIVER SEARCH FEES. There is
32 hereby appropriated, to the Department of Finance and Administration - Revenue
33 Services Division, to be payable from cash funds as defined by Arkansas Code
34 ~~19-4-001 of the Department of Finance and Administration - Revenue Services~~
35 Division, for making refunds of the driver search fees and alcoholic beverage

1 control permits and licenses for the biennial period ending June 30, 1999, the
 2 following:

3

4 ITEM	FISCAL YEARS	
5 NO.	1997-98	1998-99
6 (01) REFUNDS/REIMBURSEMENTS	<u>\$ 1,737,000</u>	<u>\$ 1,737,000</u>

7

8 SECTION 16. REGULAR SALARIES - CHILD SUPPORT ENFORCEMENT. There is
 9 hereby established for the Department of Finance and Administration - Revenue
 10 Services Division - Office of Child Support Enforcement, for the 1997-99
 11 biennium, the following maximum number of regular employees whose salaries
 12 shall be governed by the provisions of the Uniform Classification and
 13 Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all
 14 laws amendatory thereto. Provided, however, that any position to which a
 15 specific maximum annual salary is set out herein in dollars, shall be exempt
 16 ~~from the provisions of said Uniform Classification and Compensation Act. All~~
 17 persons occupying positions authorized herein are hereby governed by the
 18 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas
 19 Code §21-5-101), or its successor.

20

				Maximum Annual		
				Maximum	Salary Rate	
				No. of	Fiscal Years	
23 Item	Class			Employees	1997-98	1998-99
24 No.	Code	Title				
25 (1)	9986	ADMINISTRATOR - OCSE		1	\$ 71,640	\$ 73,645
26 (2)	R038	ATTORNEY SUPERVISOR		2		GRADE 26
27 (3)	R170	ATTORNEY SPECIALIST		3		GRADE 25
28 (4)	R036	ATTORNEY		16		GRADE 24
29	089Z	OCSE DIVISION MANAGER		3		
30 (5)	065Z	OCSE FIELD MANAGER		4		GRADE 23
31 (6)	D124	LEAD PROGRAMMER/ANALYST		3		GRADE 22
32 (7)	A008	ACCOUNTING SUPERVISOR II		2		GRADE 21
33	(8) D121	USER SUPPORT ANALYST		2		GRADE 20
34	R200	OCSE PROGRAM COORDINATOR		3		
35 (9)	R030	ASST PERSONNEL MANAGER		1		GRADE 19

1	R150 RESEARCH PROJECT ANALYST	2	
2	R206 OCSE PROGRAM CONSULTANT	1	
3	R207 OCSE STAFF SUPERVISOR	7	
4	(10) X351 OCSE INVESTIGATOR II	14	GRADE 18
5	R264 MANAGEMENT PROJECT ANALYST I	1	
6	A111 ACCOUNTANT	2	
7	D129 DATA PROCESSING COORDINATOR	1	
8	M164 QUALITY CONTROL REVIEW SUPV	1	
9	W030 RECORDS MANAGEMENT ANALYST II	1	
10	E050 STAFF DEVELOPMENT SPECIALIST II	1	
11	R203 OCSE PROGRAM ANALYST	1	
12	D128 P C SUPPORT SPECIALIST	2	
13	(11) X357 OCSE INVESTIGATOR I	101	GRADE 17
14	M170 QUALITY CONTROL REVIEWER	3	
15	R010 ADMINISTRATIVE ASSISTANT II	1	
16	R190 PERSONNEL OFFICER II	1	
17	(12) R009 ADMINISTRATIVE ASSISTANT I	3	GRADE 15
18	A063 PAYROLL OFFICER	1	
19	A108 ACCOUNTING TECHNICIAN II	3	
20	(13) K117 MEDICAL OR LEGAL SECRETARY	25	GRADE 14
21	K018 CHILD SUPPORT TECHNICIAN	10	
22	(14) K153 SECRETARY II	4	GRADE 13
23	(15) A106 ACCOUNTING TECHNICIAN I	11	GRADE 12
24	K039 DOCUMENT EXAMINER II	93	
25	K181 MAILROOM SUPERVISOR	1	
26	(16) K097 RECEPTIONIST	<u>1</u>	GRADE 10
27	MAX NO. OF EMPLOYEES	332	

SECTION 17. EXTRA HELP - CHILD SUPPORT ENFORCEMENT. There is hereby authorized, for the Department of Finance and Administration - Revenue Services Division - Office of Child Support Enforcement, for the 1997-99 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: fifteen (15) temporary or part-time employees, when needed, at rates of pay not to exceed those provided in the Uniform Classification and

1 Compensation Act, or its successor, or this act for the appropriate
 2 ~~classification.~~

3

4 SECTION 18. APPROPRIATIONS - CHILD SUPPORT ENFORCEMENT. There is hereby
 5 appropriated, to the Department of Finance and Administration - Revenue
 6 Services Division - Office of Child Support Enforcement to be payable from the
 7 Child Support Enforcement Fund, for personal services and operating expenses
 8 of the Department of Finance and Administration - Revenue Services Division -
 9 Office of Child Support Enforcement for the biennial period ending June 30,
 10 1999, the following:

11

12 ITEM	FISCAL YEARS	
13 NO.	1997-98	1998-99
14 (01) REGULAR SALARIES	\$ 7,863,916	\$ 8,077,641
15 (02) EXTRA HELP	100,000	100,000
16 (03) PERSONAL SERV MATCHING	2,379,742	2,417,693
17 (04) MAINT. & GEN. OPERATION		
18 (A) OPER. EXPENSE	4,601,291	4,601,291
19 (B) CONF. & TRVL.	47,700	47,700
20 (C) PROF. FEES	2,906,681	2,906,681
21 (D) CAP. OUTLAY	0	0
22 (E) DATA PROC.	10,000,000	10,000,000
23 (05) AFDC CONTRACT EXPENSE	7,500,000	7,500,000
24 (06) CLEARING HOUSE EXPENSES	2,000,000	2,000,000
25 (07) CHILD SUPPORT - CONTINGENCY		
26 APPROPRIATION	<u>3,911,137</u>	<u>3,918,732</u>
27 TOTAL AMOUNT APPROPRIATED	<u>\$ 41,310,467</u>	<u>\$ 41,569,738</u>

28

29 SECTION 19. SPECIAL LANGUAGE - LINE ITEM TRANSFERS. The Director of
 30 the Department of Finance and Administration is authorized to transfer
 31 appropriation from the Maintenance and General Operation line item
 32 appropriation, Operating Expense Classification, as provided in Item (05)(A)
 33 of Section 3 to the Special Printing line item appropriation as provided in
 34 Item (07) of Section 3 herein in order to provide for purchase of sufficient
 35 Special Printing items for the Revenue Division. The Director of the

1 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 same.

4

5 SECTION 20. SPECIAL LANGUAGE - POSTAGE - REVENUE. Revenue Services
6 shall have the authority to make expenditures for postage from Appropriations
7 - Revenue Services, in Section 3 of this Act, or Appropriations - Postage
8 Expense, in Section 8 of this Act or Appropriations - Revenue Services -
9 Safety Responsibility, in Section 6 of this Act.

10

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

17

18 SECTION 22. Arkansas Code 26-57-219 is amended to read as follows:

19 "26-57-219. Permits and licenses - Annual privilege tax.

20 (a) The annual privilege tax or fee for each permit or license
21 authorized by 26-57-215 is established as follows:

- 22 (1) Wholesale Cigarette Permit \$ ~~50.00~~250.00
- 23 (2) Wholesale Tobacco Permit ~~25.00~~250.00
- 24 (3) General Tobacco Products Vending Permit (vendor)..... 100.00
- 25 ~~(4) Restricted Tobacco Products Vending Permit (1-2 machines) . 50.00~~
- 26 (4) Manufacturers Permit 50.00
- 27 (5) Tobacco Products Vending Machine License, per machine 10.00
- 28 (6)(i) Retail Cigarette-Permit/Tobacco Permit
29 for retailers whose monthly gross sales are
30 less than \$5,000.....~~10.00~~ 20.00—
- 31 (ii) Retail Cigarette/Tobacco Permit for
32 retailers whose monthly gross sales are
33 between \$5,000 and \$15,000.....30.00
- 34 (iii) Retail Cigarette/Tobacco Permit for
35 retailers whose monthly gross sales are in

1	<u>excess of \$15,000.....</u>	<u>50.00</u>
2	(7) Retail Tobacco Permit.....	1.00
3	(8 7) Salesmans License	10.00 25.00
4	(9 8) Dealers License	25.00
5	<u>(9) Manufacturers Representative License</u>	<u>25.00</u>
6	<u>(b) All permits and licenses issued hereunder shall expire on June 30</u>	
7	<u>of the year following the effective date of issuance."</u>	

8

9 SECTION 23. REGULAR SALARIES. There is hereby established for the

10 ~~Department of Finance and Administration - Revenue Miscellaneous Tax for the~~

11 1997-99 biennium, the following maximum number of regular employees whose

12 salaries shall be governed by the provisions of the Uniform Classification and

13 Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all

14 laws amendatory thereto. Provided, however, that any position to which a

15 specific maximum annual salary is set out herein in dollars, shall be exempt

16 from the provisions of said Uniform Classification and Compensation Act. All

17 persons occupying positions authorized herein are hereby governed by the

18 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas

19 Code §21-5-101), or its successor.

20				Maximum Annual
21				Salary Rate
22	Item Class		No. of	Fiscal Years
23	No. Code Title		Employees	1997-98 1998-99
24	(1) INVESTIGATOR/FRAUD AUDITOR		4	GRADE 20

25

26 SECTION 24. APPROPRIATION. There is hereby appropriated, to be payable

27 from the State Central Services Fund, to the Department of Finance and

28 Administration - Revenue Services Division, for personal services and

29 operating expenses for the Miscellaneous Tax Division-Tobacco Fraud

30 Investigation, for the biennial period ending June 30, 1999, the following:

31			Fiscal Years	
32			<u>1997-98</u>	<u>1998-99</u>
33	(01) REGULAR SALARIES		\$ 88,952	\$ 91,985
34	(02) EXTRA HELP			
35	(03) PERSONAL SERVICES MATCHING		22,238	22,950

1	(04)	MAINTENANCE & GENERAL OPERATIONS		
2	(A)	OPER. EXPENSES	178,810	175,065
3	(B)	CONF. & TRAVEL	0	0
4	(C)	PROF. FEES	0	0
5	(D)	CAPITAL OUTLAY	0	0
6	(E)	DATA PROCESSING	<u>0</u>	<u>0</u>
7		TOTAL AMOUNTS APPROPRIATED	<u>\$ 290,000</u>	<u>\$ 290,000</u>

8

9 SECTION 25. SPECIAL LANGUAGE - REIMBURSEMENT. The Miscellaneous
 10 Revolving Fund shall be reimbursed in the manner provided by law.

11

12 SECTION 26. SPECIAL LANGUAGE. The Director of the Department of
 13 Finance and Administration is authorized to transfer appropriation between
 14 refund line item appropriations in this Act. The Director of the Department
 15 of Finance and Administration shall immediately report any such transfers to
 16 the Arkansas Legislative Council. Such report shall contain the amounts
 17 transferred and the reasons for the same.

18

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

24 (a) Special rates may be authorized up to the maximum authorized for
 25 the grade assigned the classification of a position for the following specific
 26 classifications only:

27

28 CLASS

29	<u>CODE</u>	<u>TITLE</u>	<u>GRADE</u>
30	<u>A104</u>	<u>Tax Auditor Supervisor</u>	<u>21</u>
31	<u>A102</u>	<u>Tax Auditor II</u>	<u>20</u>
32	<u>A100</u>	<u>Tax Auditor I</u>	<u>18</u>
33	<u>A105</u>	<u>Tax Auditor Trainee</u>	<u>17</u>

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

1 (c) This provision shall be in full force and effect for the biennium
2 beginning July 1, 1997, and ending June 30, 1999.

3

4 SECTION 28. SPECIAL LANGUAGE - CARRY FORWARD - REVENUE. The unexpended
5 balances in the appropriations provided in Item (02) of Section 3 and in Item
6 (01) of Section 7 remaining on June 30, 1998, may be carried forward and used
7 for the same purpose during the fiscal year ending June 30, 1999.

8

9 SECTION 29. SPECIAL LANGUAGE - CONTINGENCY TRANSFERS. The Department
10 of Finance and Administration - Office of Child Support Enforcement may from
11 time to time, and in such amounts as may be necessary for essential needs,
12 request the Chief Fiscal Officer of the State, after review by the Arkansas
13 Legislative Council or Joint Budget Committee, to transfer funds and
14 appropriation from the Contingency line item in Section 18 of this Act to any
15 other line item authorized for the operations of the Office of Child Support
16 Enforcement. Such funds as may be required shall be transferred from the
17 State Central Services Fund to the Child Support Enforcement Fund. In no
18 event, however, shall transfers provided for herein, exceed the amount of the
19 contingency line item appropriation in Section 18. Such transfers shall only
20 be made to the extent that fees collected by the Office of Child Support
21 Enforcement are insufficient to meet the program needs of the agency. The
22 Office of Child Support Enforcement shall report semi-annually to the Arkansas
23 Legislative Council or Joint Budget Committee the amount of the fees collected
24 compared to the cost of operations. Of the funds transferred under these
25 provisions from the State Central Services Fund, such unused amounts, as
26 determined by the Chief Fiscal Officer of the State, that remain at the close
27 of a fiscal year in the Child Support Enforcement Fund shall be returned by
28 transfer to the State Central Services Fund.

29

30 SECTION 30. SPECIAL LANGUAGE - CONTINGENCY POSITIONS. Upon approval of
31 the Chief Fiscal Officer of the State and after seeking prior review by the
32 Arkansas Legislative Council or Joint Budget Committee, the Office of Child
33 Support Enforcement may utilize the Contingency Positions authorized herein
34 for the purposes of meeting unexpected operational needs of the agency.

35

1 CONTINGENCY POSITIONS - DFA - OFFICE OF CHILD SUPPORT ENFORCEMENT

		<u>Maximum Annual</u>		
		<u>Maximum</u>	<u>Salary Rate</u>	
<u>Item</u>	<u>Class</u>	<u>No. of</u>		<u>Fiscal Years</u>
<u>No.</u>	<u>Code</u>	<u>Title</u>	<u>Employees</u>	<u>1997-98</u> <u>1998-99</u>
7	(1) R036	Attorney	2	Grade 24
8	(2) 167Z	DFA Rev. Div. Mgr. I	2	Grade 21
9	(3) R206	OCSE Prog. Consultant	1	Grade 19
10		R207 OCSE Staff Supervisor	2	
11	(4) E072	Training Inst.	4	Grade 18
12		A111 Accountant	1	
13		X351 OCSE Invest. II	2	
14		D128 PC Support Spec.	2	
15	(5) X357	OCSE Invest. I	17	Grade 17
16	(6) V039	Purch. Agent I/Asst. Purch. Agent	1	Grade 15
17	(7) K018	Child Spt. Tech.	2	Grade 14
18		K117 Med./Legal Sec.	2	
19	(8) K153	Secretary II	1	Grade 13
20	(9) K039	Doc. Exam. II	44	Grade 12
21		Max. No. Cont. Empl.	83	

22

23 SECTION 31. (a) "Such property" within this section shall mean

24 communication equipment or other property installed on commercial trucks or

25 used by the owner to track the location of the truck and to send, receive, or

26 process information to or from the truck.

27 (b) It is the intent of the General Assembly that the State of Arkansas

28 should not pursue collection of any claim now pending or the execution of any

29 court order with respect to any such claim for the collection of sales or

30 compensating use taxes upon "such property".

31 (c) No taxpayer shall have a claim against the State of Arkansas for

32 any sales or compensating use tax previously paid to the State of Arkansas

33 with respect to "such property", except for taxes paid under protest on or

34 after July 1, 1996.

35

1 SECTION 32. SPECIAL LANGUAGE. Ark. Code Ann. §26-52-301(3) (E) (ii),
2 pertaining to sales tax levied on debt collection services, is amended to add
3 a new subsection (g) to read as follows:

4 "(g) The provisions of subdivision (3) (E) (i) of this section shall
5 not be applicable to services provided in collecting dishonored checks."
6

7 SECTION 33. APPROPRIATION - MOTORCOACH INCENTIVE. There is hereby
8 appropriated, to the Department of Finance and Administration - Revenue
9 Services Division, to be payable from the Motorcoach Carrier Incentive Program
10 Fund, for the payment of financial incentives to eligible motorcoach carriers
11 as provided by law, for the biennial period ending June 30, 1999, the
12 following:

13
14 ITEM

15 FISCAL YEARS

16 NO.	1997-98	1998-99
17 (01) MOTORCOACH INCENTIVE PAYMENTS	<u>\$100,000</u>	<u>\$100,000</u>

18
19 SECTION 34. FUNDING TRANSFER. After the Department of Finance and
20 Administration has received the certification of eligibility of the motorcoach
21 carrier for the incentive payment, the Chief Fiscal Officer of the State may
22 transfer the appropriate amount of money designated by the certification from
23 the General Revenue Fund Account (A.C.A. 19-5-202) to the Motorcoach Carrier
24 Incentive Program Fund.

25
26 SECTION 35. SPECIAL LANGUAGE. Any appropriations made by the Eighty-
27 First General Assembly to the Department of Finance and Administration -
28 Revenue Division which are payable from the General Improvement Fund may also
29 be payable from such other funds as may be available to the Division.
30

31 SECTION 36. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
32 authorized by this Act shall be limited to the appropriation for such agency
33 and funds made available by law for the support of such appropriations; and
34 the restrictions of the State Purchasing Law, the General Accounting and
35 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary

1 Procedures and Restrictions Act, or their successors, and other fiscal control
2 laws of this State, where applicable, and regulations promulgated by the
3 Department of Finance and Administration, as authorized by law, shall be
4 strictly complied with in disbursement of said funds.

5

6 SECTION 37. LEGISLATIVE INTENT. It is the intent of the General
7 Assembly that any funds disbursed under the authority of the appropriations
8 contained in this Act shall be in compliance with the stated reasons for which
9 this Act was adopted, as evidenced by the Agency Requests, Executive
10 Recommendations and Legislative Recommendations contained in the budget
11 manuals prepared by the Department of Finance and Administration, letters, or
12 summarized oral testimony in the official minutes of the Arkansas Legislative
13 Council or Joint Budget Committee which relate to its passage and adoption.

14

15 SECTION 38. CODE. All provisions of this Act of a general and
16 permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the
17 Arkansas Code Revision Commission shall incorporate the same in the Code.

18

19

20 SECTION 39. SEVERABILITY. If any provision of this Act or the
21 application thereof to any person or circumstance is held invalid, such
22 invalidity shall not affect other provisions or applications of the Act which
23 can be given effect without the invalid provision or application, and to this
24 end the provisions of this Act are declared to be severable.

25

26 SECTION 40. GENERAL REPEALER. All laws and parts of laws in conflict
27 with this Act are hereby repealed.

28

29 SECTION 41. EMERGENCY CLAUSE. It is hereby found and determined by the
30 Eighty-First General Assembly, that the Constitution of the State of Arkansas
31 prohibits the appropriation of funds for more than a two (2) year period; that
32 the effectiveness of this Act on July 1, 1997 is essential to the operation of
33 the agency for which the appropriations in this Act are provided, and that in
34 the event of an extension of the Regular Session, the delay in the effective
35 date of this Act beyond July 1, 1997 could work irreparable harm upon the

1 proper administration and provision of essential governmental programs.
2 Therefore, an emergency is hereby declared to exist and this Act being
3 necessary for the immediate preservation of the public peace, health and
4 safety shall be in full force and effect from and after July 1, 1997.

5 */s/Rep. Thicksten, et al*

6

7 APPROVED: 4-17-97

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