

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 84th General Assembly  
3 Regular Session, 2003  
4

# A Bill

Act 237 of 2003  
HOUSE BILL 1498

5 By: Joint Budget Committee  
6  
7

## For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR THE REFUND OF  
10 LOCAL SALES AND USE TAXES BY THE OFFICE OF THE  
11 TREASURER OF STATE FOR THE BIENNIAL PERIOD ENDING  
12 JUNE 30, 2005; AND FOR OTHER PURPOSES.  
13  
14

## Subtitle

15 AN ACT FOR THE OFFICE OF THE TREASURER  
16 OF STATE - REFUND OF LOCAL TAXES  
17 APPROPRIATION FOR THE 2003-2005  
18 BIENNIUM.  
19  
20  
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. APPROPRIATION - CITY SHARE. There is hereby appropriated, to  
25 the Office of the Treasurer of State, to be payable from the Local Sales and  
26 Use Tax Trust Fund, for refunding each city's share of local sales and use  
27 taxes assessed by authority of Arkansas Code 26-75-307 by the Office of the  
28 Treasurer of State for the biennial period ending June 30, 2005, the  
29 following:  
30

ITEM	FISCAL YEARS	
	NO.	
(01) REFUNDS - CITY SHARE	<u>\$ 500,000,000</u>	<u>\$ 500,000,000</u>

35 SECTION 2. APPROPRIATION - COUNTY SHARE. There is hereby appropriated, to  
36 the Office of the Treasurer of State, to be payable from the Local Sales and



1 Use Tax Trust Fund, for refunding each county's share of local sales and use  
 2 taxes as assessed by authority of Arkansas Code 26-74-307 by the Office of  
 3 the Treasurer of State for the biennial period ending June 30, 2005, the  
 4 following:

6	ITEM	FISCAL YEARS	
7	NO.	2003-2004	2004-2005
8	(01) REFUNDS - COUNTY SHARE	<u>\$ 600,000,000</u>	<u>\$ 600,000,000</u>

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10 SECTION 3. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized  
 11 by this act shall be limited to the appropriation for such agency and funds  
 12 made available by law for the support of such appropriations; and the  
 13 restrictions of the State Purchasing Law, the General Accounting and  
 14 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
 15 Procedures and Restrictions Act, or their successors, and other fiscal  
 16 control laws of this State, where applicable, and regulations promulgated by  
 17 the Department of Finance and Administration, as authorized by law, shall be  
 18 strictly complied with in disbursement of said funds.

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20 SECTION 4. LEGISLATIVE INTENT. It is the intent of the General Assembly  
 21 that any funds disbursed under the authority of the appropriations contained  
 22 in this act shall be in compliance with the stated reasons for which this act  
 23 was adopted, as evidenced by the Agency Requests, Executive Recommendations  
 24 and Legislative Recommendations contained in the budget manuals prepared by  
 25 the Department of Finance and Administration, letters, or summarized oral  
 26 testimony in the official minutes of the Arkansas Legislative Council or  
 27 Joint Budget Committee which relate to its passage and adoption.

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29 SECTION 5. EMERGENCY CLAUSE. It is found and determined by the General  
 30 Assembly, that the Constitution of the State of Arkansas prohibits the  
 31 appropriation of funds for more than a two (2) year period; that the  
 32 effectiveness of this Act on July 1, 2003 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, 2003 could work irreparable harm upon the  
 36 proper administration and provision of essential governmental programs.

1 Therefore, an emergency is hereby declared to exist and this Act being  
2 necessary for the immediate preservation of the public peace, health and  
3 safety shall be in full force and effect from and after July 1, 2003.

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7 APPROVED: 2/26/2003  
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