

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.  
Act 17 of the Regular Session

1 State of Arkansas  
2 86th General Assembly  
3 Regular Session, 2007  
4

# A Bill

HOUSE BILL 1043

5 By: Representative Wills  
6  
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## For An Act To Be Entitled

9 AN ACT TO MODIFY THE AMOUNT OF ANNUAL REVENUES A  
10 COUNTY CAN APPROPRIATE; AND FOR OTHER PURPOSES.  
11

## Subtitle

12 AN ACT TO MODIFY THE AMOUNT OF ANNUAL  
13 REVENUES A COUNTY CAN APPROPRIATE.  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. Arkansas Code § 14-20-103 is amended to read as follows:  
20 14-20-103. Appropriations to be specific - Limitation.

21 (a) The county quorum court shall specify the amount of appropriations  
22 for each purpose in dollars and cents, and except as authorized in  
23 subsections (c) and (d) of this section, the total amount of appropriations  
24 for all county or district purposes for any one (1) year shall not exceed  
25 ninety percent (90%) of the anticipated revenues for that year, except for  
26 federal or state grants overseen by counties which the court may appropriate  
27 up to one hundred percent (100%) of the anticipated revenues for that year.

28 (b) For revenues to qualify as a grant under this section, the county  
29 must demonstrate that the state or federal agency characterized the revenues  
30 as a grant.

31 (c)(1) In any county in which a natural disaster, including, but not  
32 limited to a flood or tornado, results in the county's being declared a  
33 disaster area by the Governor or an appropriate official of the United States  
34 Government, the quorum court of the county may appropriate in excess of  
35 ninety percent (90%) of anticipated revenues.



1 (2) Provided, any appropriation of funds in excess of ninety  
2 percent (90%) of anticipated revenues shall be made only for street cleanup  
3 and repair, collection, transportation and disposal of debris, repair or  
4 replacement of county facilities and equipment, and other projects or costs  
5 directly related to or resulting from the natural disaster.

6 (d)(1) In any county in which sales and use tax revenues have been  
7 dedicated for a specific purpose, the quorum court of the county may  
8 appropriate up to ~~ninety five percent (95%)~~ one hundred percent (100%) of  
9 anticipated revenues from the dedicated sales and use tax, provided that any  
10 appropriation of funds up to ~~ninety five percent (95%)~~ one hundred percent  
11 (100%) of anticipated revenues shall be made and expended only for the  
12 dedicated specific purpose of the tax.

13 (2) Subdivision (d) (1) of this section shall not:

- 14 (A) Apply to dedicated revenues that have been pledged for  
15 bonds; or
- 16 (B) Include general sales and use tax revenues.

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18 APPROVED: 1/29/2007  
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