

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 716 of the Regular Session

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

A Bill

SENATE BILL 817

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5 By: Senator Capps
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For An Act To Be Entitled

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9 AN ACT TO ALLOW FEDERAL REIMBURSEMENTS OF
10 EXPENSES PAID IN ADVANCE BY THE STATE ON BEHALF
11 OF THE FEDERAL GOVERNMENT; TO ALLOW
12 REIMBURSEMENTS BY VENDORS OR THEIR AGENTS ON
13 WARRANTIES, PRODUCT REBATES, AND SERVICE
14 ADJUSTMENTS TO BE PROCESSED AS REFUNDS TO
15 EXPENDITURES; AND FOR OTHER PURPOSES.
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Subtitle

17
18 AN ACT TO AMEND ARKANSAS CODE CONCERNING
19 REIMBURSEMENTS.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 19-6-701(b), concerning the treatments of
25 refunds to expenditures, is amended to read as follows:

26 (b) Refunds to expenditures shall consist of:

27 (1) Proceeds received from insurance policies for casualty
28 losses by state agencies, departments, or institutions;

29 (2) Proceeds received from vendors on account of overpayment of
30 obligations remitted by state agencies, departments, or institutions;

31 (3) Refunds to state agencies for cash advances or over
32 allocations made to other state and local agencies for subgrants;

33 (4) Refunds to state agencies for the erroneous payment or
34 overpayment of salaries to state employees;

35 (5) Proceeds derived from the maturity or redemption of



1 investments;

2 (6) Reimbursements to institutions of higher learning for cash
3 fund expenditures for salaries which are properly chargeable to funds in the
4 State Treasury;

5 (7) Deposits by the counties in the State Aid Road Fund and in
6 the County Supplement Fund Account in the State Treasury for matching funds
7 available in the state aid road construction program;

8 (8) Reimbursements to state agencies for cost-sharing purposes;

9 (9) Federal reimbursements of expenses paid in advance by the
10 state on behalf of the federal government; and

11 (10) Reimbursements by vendors or their agents for warranties,
12 product rebates, and service adjustments.

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14 SECTION 2. Arkansas Code § 19-4-1801 is amended to read as follows:

15 19-4-1801. Reimbursements and refunds generally.

16 (a) The Chief Fiscal Officer of the State shall prescribe the method
17 of handling refunds and reimbursements to the state for moneys previously
18 paid out or due the state. If no properly classified appropriation account
19 exists on the books of the Chief Fiscal Officer of the State and Auditor of
20 State for which the respective refund is applicable, the director is
21 authorized to establish such appropriation account on the books of the Chief
22 Fiscal Officer of the State, Auditor of State, and various fiscal officers.

23 (b) No such refunds shall cause a transfer of appropriation on the
24 books of the Chief Fiscal Officer of the State, Auditor of State, and various
25 fiscal officers except for:

26 (1) Proceeds received from insurance policies for casualty
27 losses by state agencies;

28 (2) Proceeds received from vendors on account of overpayment of
29 obligations remitted by state agencies;

30 (3) Refunds to state agencies for cash advances or over-
31 allocations made to state and local agencies for subgrants;

32 (4) Refunds to state agencies for the erroneous payment or
33 overpayment of salaries to state employees;

34 (5) Proceeds derived from the maturity or redemption of
35 investments; ~~and~~

36 (6) Reimbursements to institutions of higher learning for cash

1 fund expenditures for salaries which are properly chargeable to funds in the
2 State Treasury;

3 (7) Federal reimbursements of expenses paid in advance by the
4 state on behalf of the federal government; and

5 (8) Reimbursements by vendors or their agents for warranties,
6 product rebates, and service adjustments.

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APPROVED: 3/30/2007