

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 825 of the Regular Session**

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009  
4

*As Engrossed: H2/27/09*

**A Bill**

HOUSE BILL 1241

5 By: Joint Budget Committee  
6  
7

**For An Act To Be Entitled**

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL  
10 SERVICES AND OPERATING EXPENSES FOR THE  
11 DEPARTMENT OF FINANCE AND ADMINISTRATION -  
12 REVENUE SERVICES DIVISION FOR THE FISCAL YEAR  
13 ENDING JUNE 30, 2010; AND FOR OTHER PURPOSES.  
14

**Subtitle**

15  
16 AN ACT FOR THE DEPARTMENT OF FINANCE  
17 AND ADMINISTRATION - REVENUE SERVICES  
18 DIVISION APPROPRIATION FOR THE 2009-2010  
19 FISCAL YEAR.  
20  
21  
22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
24

25 SECTION 1. REGULAR SALARIES - REVENUE SERVICES DIVISION. There is hereby  
26 established for the Department of Finance and Administration - Revenue  
27 Services Division for the 2009-2010 fiscal year, the following maximum number  
28 of regular employees whose salaries shall be governed by the provisions of  
29 the Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et  
30 seq.), or its successor, and all laws amendatory thereto. Provided, however,  
31 that any position to which a specific maximum annual salary is set out herein  
32 in dollars, shall be exempt from the provisions of said Uniform  
33 Classification and Compensation Act. All persons occupying positions  
34 authorized herein are hereby governed by the provisions of the Regular  
35 Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its



Item	Class		Maximum	Maximum Annual
No.	Code	Title	No. of	Salary Rate
			Employees	Fiscal Year
				2009-2010
1		successor.		
2				
3				
4				
5				
6				
7	(1)	N003N DFA REV ASST COMMISSIONER OPS & ADM	1	GRADE N912
8	(2)	N004N DFA REV ASST CMSNR POLICY & LEGAL	1	GRADE N912
9	(3)	N037N DFA DRIVER LICENSE ADMINISTRATOR	1	GRADE N909
10	(4)	N035N DFA MOTOR VEHICLE ADMINISTRATOR	1	GRADE N909
11	(5)	G002N DFA REVENUE CHIEF COUNSEL	1	GRADE N909
12	(6)	N030N DFA STATE REVENUE OFC ADMINISTRATOR	1	GRADE N909
13	(7)	N029N DFA TAX ADMINISTRATOR	2	GRADE N909
14	(8)	N028N DFA TAX AUDIT ADMINISTRATOR	1	GRADE N909
15	(9)	A003C DFA REVENUE ASSISTANT ADMINISTRATOR	12	GRADE C130
16	(10)	A006C DFA REVENUE TAX DIVISION MANAGER	9	GRADE C129
17	(11)	G025C ATTORNEY SUPERVISOR	2	GRADE C127
18	(12)	G024C DEPARTMENT ADMINISTRATIVE LAW JUDGE	3	GRADE C127
19	(13)	G047C ATTORNEY SPECIALIST	12	GRADE C126
20	(14)	G045C DFA DIVISION MANAGER III	2	GRADE C126
21	(15)	G044C DFA REV PROBLEM RESOLUTION OFFICER	2	GRADE C126
22	(16)	G084C DFA DIVISION MANAGER II	9	GRADE C123
23	(17)	A033C TAX AUDITOR SUPERVISOR	27	GRADE C123
24	(18)	A049C DFA REVENUE OFFICE DISTRICT MANAGER	5	GRADE C121
25	(19)	G133C DFA DIVISION MANAGER I	19	GRADE C120
26	(20)	T032C DFA REVENUE SECURITY COORDINATOR	1	GRADE C120
27	(21)	A054C TAX AUDITOR II	171	GRADE C120
28	(22)	A069C DFA REVENUE OFFICE ASST DIST MANAGER	5	GRADE C119
29	(23)	A059C TAX AUDITOR	9	GRADE C119
30	(24)	A077C DFA LOCAL REVENUE OFFICE MANAGER	50	GRADE C118
31	(25)	A074C FISCAL SUPPORT SUPERVISOR	5	GRADE C118
32	(26)	A082C ACCOUNTANT II	1	GRADE C117
33	(27)	G179C LEGAL SERVICES SPECIALIST	1	GRADE C117
34	(28)	S017C MAINTENANCE COORDINATOR	1	GRADE C117
35	(29)	A089C ACCOUNTANT I	1	GRADE C116
36	(30)	P027C PUBLIC INFORMATION SPECIALIST	1	GRADE C116

1	(31)	C037C	ADMINISTRATIVE ANALYST	3	GRADE C115
2	(32)	A091C	FISCAL SUPPORT ANALYST	22	GRADE C115
3	(33)	C029C	HEARING OFFICER	26	GRADE C115
4	(34)	R032C	HUMAN RESOURCES PROGRAM REP	1	GRADE C115
5	(35)	V015C	PURCHASING SPECIALIST	2	GRADE C115
6	(36)	A094C	DFA LOCAL REVENUE OFFICE SUPERVISOR	90	GRADE C114
7	(37)	C042C	DFA REVENUE SUPERVISOR	29	GRADE C114
8	(38)	C048C	DFA SUPERVISOR	90	GRADE C113
9	(39)	V020C	INVENTORY CONTROL MANAGER	1	GRADE C113
10	(40)	C046C	LEGAL SUPPORT SPECIALIST	10	GRADE C113
11	(41)	S046C	MAINTENANCE TECHNICIAN	7	GRADE C113
12	(42)	C056C	ADMINISTRATIVE SPECIALIST III	12	GRADE C112
13	(43)	A098C	FISCAL SUPPORT SPECIALIST	2	GRADE C112
14	(44)	X172C	TAX INVESTIGATOR	34	GRADE C112
15	(45)	C059C	DFA SERVICE REPRESENTATIVE	670	GRADE C111
16	(46)	C073C	ADMINISTRATIVE SPECIALIST II	31	GRADE C109
17	(47)	C076C	DFA TECHNICIAN	107	GRADE C108
18	(48)	S084C	INSTITUTIONAL SERVICES SUPERVISOR	1	GRADE C104
19	(49)	S087C	INSTITUTIONAL SERVICES ASSISTANT	<u>11</u>	GRADE C103
20			MAX. NO. OF EMPLOYEES	1,506	

21

22 SECTION 2. EXTRA HELP - REVENUE SERVICES DIVISION - OPERATIONS. There is  
 23 hereby authorized, for the Department of Finance and Administration - Revenue  
 24 Services Division for the 2009-2010 fiscal year, the following maximum number  
 25 of part-time or temporary employees, to be known as "Extra Help", payable  
 26 from funds appropriated herein for such purposes: two hundred twenty-one  
 27 (221) temporary or part-time employees, when needed, at rates of pay not to  
 28 exceed those provided in the Uniform Classification and Compensation Act, or  
 29 its successor, or this act for the appropriate classification.

30

31 SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION. There is hereby  
 32 appropriated, to the Department of Finance and Administration - Revenue  
 33 Services Division, to be payable from the State Central Services Fund, for  
 34 personal services and operating expenses of the Department of Finance and  
 35 Administration - Revenue Services Division - Operations for the fiscal year  
 36 ending June 30, 2010, the following:

1		
2	ITEM	FISCAL YEAR
3	<u>NO.</u>	<u>2009-2010</u>
4	(01) REGULAR SALARIES	\$ 49,236,736
5	(02) EXTRA HELP	564,466
6	(03) PERSONAL SERVICES MATCHING	16,967,913
7	(04) OVERTIME	125,000
8	(05) MAINT. & GEN. OPERATION	
9	(A) OPER. EXPENSE	25,259,202
10	(B) CONF. & TRAVEL	115,450
11	(C) PROF. FEES	893,207
12	(D) CAP. OUTLAY	654,310
13	(E) DATA PROC.	0
14	(06) REFUNDS/REIMBURSEMENTS	<u>250,000</u>
15	TOTAL AMOUNT APPROPRIATED	<u>\$ 94,066,284</u>

16

17 SECTION 4. APPROPRIATION - COMMERCIAL DRIVERS LICENSE PROGRAM. There is  
 18 hereby appropriated, to the Department of Finance and Administration -  
 19 Revenue Services Division, to be payable from the Commercial Driver License  
 20 Fund, for personal services and operating expenses of the Department of  
 21 Finance and Administration - Revenue Services Division - Commercial Driver's  
 22 License Program for the fiscal year ending June 30, 2010, the following:

23

24	ITEM	FISCAL YEAR
25	<u>NO.</u>	<u>2009-2010</u>
26	(01) REGULAR SALARIES	\$ 259,310
27	(02) PERSONAL SERVICES MATCHING	94,883
28	(03) MAINT. & GEN. OPERATION	
29	(A) OPER. EXPENSE	1,352,352
30	(B) CONF. & TRAVEL	0
31	(C) PROF. FEES	0
32	(D) CAP. OUTLAY	0
33	(E) DATA PROC.	<u>0</u>
34	TOTAL AMOUNT APPROPRIATED	<u>\$ 1,706,545</u>

35

36 SECTION 5. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM PROPERTY

1 TAX REBATES. There is hereby appropriated, to the Department of Finance and  
2 Administration - Revenue Services Division, to be payable from the Individual  
3 Income Tax Withholding Fund, for the purpose of making individual income tax  
4 refunds of taxes withheld under the provisions of Arkansas Code beginning at  
5 26-51-901 and property tax rebates under Amendment 79 of the Arkansas  
6 Constitution for the fiscal year ending June 30, 2010, the following:

7

8 ITEM	FISCAL YEAR
9 <u>NO.</u>	<u>2009-2010</u>
10 (01) INDIVIDUAL INCOME TAX & AD VALOREM	
11 PROPERTY TAX REBATES - REFUND/REIMB	<u>\$ 580,000,000</u>

12

13 SECTION 6. APPROPRIATION - CORPORATE INCOME TAX. There is hereby  
14 appropriated, to the Department of Finance and Administration - Revenue  
15 Services Division, to be payable from the Corporate Income Tax Withholding  
16 Fund, for the purpose of making corporate income tax refunds of taxes  
17 withheld under the provisions of Arkansas Code 26-51-901 for the fiscal year  
18 ending June 30, 2010, the following:

19

20 ITEM	FISCAL YEAR
21 <u>NO.</u>	<u>2009-2010</u>
22 (01) CORPORATE INCOME TAX -	
23 REFUND/REIMBURSEMENTS	<u>\$ 100,000,000</u>

24

25 SECTION 7. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby  
26 appropriated, to the Department of Finance and Administration - Revenue  
27 Services Division, to be payable from the Gasoline Tax Refund Fund, for  
28 paying the valid gasoline tax refund claims of agricultural users and bus  
29 drivers in the manner and to the extent provided by law for the fiscal year  
30 ending June 30, 2010, the following:

31

32 ITEM	FISCAL YEAR
33 <u>NO.</u>	<u>2009-2010</u>
34 (01) GASOLINE TAX REFUND CLAIMS	<u>\$ 1,500,000</u>

35

36 SECTION 8. APPROPRIATION - INTERSTATE MOTOR FUEL TAX REFUNDS. There is

1 hereby appropriated, to the Department of Finance and Administration -  
2 Revenue Services Division, to be payable from the Interstate Motor Fuel Tax  
3 Refund Fund, for paying refunds to interstate users of motor fuels and  
4 special motor fuels as authorized by law for the fiscal year ending June 30,  
5 2010, the following:

6	7 ITEM	FISCAL YEAR
8	<u>NO.</u>	<u>2009-2010</u>
9	(01) INTERSTATE MOTOR FUEL TAX -	
10	REFUND/REIMBURSEMENTS	<u>\$ 20,000,000</u>

11  
12 SECTION 9. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby  
13 appropriated, to the Department of Finance and Administration - Revenue  
14 Services Division, to be payable from the Miscellaneous Revolving Fund, for  
15 making refunds of taxes erroneously paid and for refunds of the gross  
16 receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code  
17 26-52-511 and for other purposes as authorized by law for the fiscal year  
18 ending June 30, 2010, the following:

19	20 ITEM	FISCAL YEAR
21	<u>NO.</u>	<u>2009-2010</u>
22	(01) MISCELLANEOUS TAX -	
23	REFUND/REIMBURSEMENTS	<u>\$ 60,000,000</u>

24  
25 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
26 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.  
27 APPROPRIATION TRANSFERS. The Director of the Department of Finance and  
28 Administration is authorized to transfer appropriation between refund line  
29 item appropriations in this Act. The Director of the Department of Finance  
30 and Administration shall immediately report any such transfers to the  
31 Arkansas Legislative Council. Such report shall contain the amounts  
32 transferred and the reasons for the same.

33 The provisions of this section shall be in effect only from July 1,  
34 ~~2007~~ 2009 through June 30, ~~2009~~ 2010.

35  
36 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS

1 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA  
 2 HELP EXEMPTION. Extra Help positions authorized herein are specifically  
 3 exempt from limitation of hours, either by act or regulation. Provided,  
 4 however, when a temporary or part-time employee is employed by the Department  
 5 of Finance and Administration - Revenue Services for a period of time  
 6 exceeding seven (7) months, a report of such shall be filed with the Arkansas  
 7 Legislative Council.

8 The provisions of this section shall be in effect only from July 1, ~~2007~~  
 9 2009 through June 30, ~~2009~~ 2010.

11 SECTION 12. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE  
 12 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CONTINGENT  
 13 POSITIONS. There is hereby established for the Department of Finance and  
 14 Administration - Revenue Division - Contingent Positions for the ~~2007-2009~~  
 15 2009-2010 ~~biennium~~ fiscal year, the following maximum number of regular  
 16 employees whose salaries shall be governed by the provisions of the Uniform  
 17 Classification and Compensation Act (Arkansas Code 21-5-201 et seq.), or its  
 18 successor, and all laws amendatory thereto. All persons occupying positions  
 19 authorized herein are hereby governed by the provisions of the Regular Salaries  
 20 Procedures and Restrictions Act (Arkansas Code 21-5-101), or its successor.

21 CONTINGENT POSITIONS – DATA ENTRY

				MAXIMUM SALARY RATE	
ITEM	CLASS			NO. OF	FISCAL YEARS
NO.	CODE	TITLE		EMPLOYEES	<del>2007-08</del>
					<u>2009-10</u>
<del>(1)</del>	<del>R156</del>	<del>REVENUE DEPT SUPERVISOR</del>		<del>2</del>	<del>GRADE 16</del>
<del>(2)</del>	<del>K039</del>	<del>DOCUMENT EXAMINER II</del>		<del>8</del>	<del>GRADE 12</del>
<del>(3)</del>	<del>K006</del>	<del>DATA ENTRY SPECIALIST</del>		<del>40</del>	<del>GRADE 10</del>
<u>(1)</u>	<u>C042C</u>	<u>DFA REVENUE SUPERVISOR</u>		<u>2</u>	<u>GRADE C114</u>
<u>(2)</u>	<u>C059C</u>	<u>DFA SERVICE REPRESENTATIVE</u>		<u>8</u>	<u>GRADE C111</u>
<u>(3)</u>	<u>C076C</u>	<u>DFA TECHNICIAN</u>		<u>40</u>	<u>GRADE C108</u>
		MAX CONTINGENT EMPLOYEES		50	

33 If it has been determined by the Director of the Department of Finance and  
 34 Administration that the Department cannot continue a contract with a private  
 35 provider and the Director deems it necessary to utilize Department staff to  
 36 provide the required services, the Department is allowed, after seeking prior

1 review by the Arkansas Legislative Council or Joint Budget Committee, to  
2 utilize the contingent positions for data entry contained in this Section and  
3 make the appropriate transfers from the various Maintenance and Operations,  
4 Professional Fees and Services or Data Processing line items contained in  
5 Section 3 of this Act to Regular Salaries and Personal Services Matching.  
6

7 SECTION 13. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
8 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. AUTHORITY  
9 TO EMPLOY CERTIFIED LAW ENFORCEMENT OFFICERS. The Director of the Department  
10 of Finance and Administration is authorized to employ not more than one (1)  
11 certified law enforcement officer as certified under § 12-9-101 et seq. The  
12 certified law enforcement officer employed under this section shall be  
13 responsible for maintaining order and providing for the security, protection,  
14 and safety of Department buildings, grounds, property, employees and  
15 customers. The certified law enforcement officer shall have the powers,  
16 duties, privileges, and immunities of a certified law enforcement officer.  
17

18 SECTION 14. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized  
19 by this act shall be limited to the appropriation for such agency and funds  
20 made available by law for the support of such appropriations; and the  
21 restrictions of the State Procurement Law, the General Accounting and  
22 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
23 Procedures and Restrictions Act, or their successors, and other fiscal  
24 control laws of this State, where applicable, and regulations promulgated by  
25 the Department of Finance and Administration, as authorized by law, shall be  
26 strictly complied with in disbursement of said funds.  
27

28 SECTION 15. LEGISLATIVE INTENT. It is the intent of the General Assembly  
29 that any funds disbursed under the authority of the appropriations contained  
30 in this act shall be in compliance with the stated reasons for which this act  
31 was adopted, as evidenced by the Agency Requests, Executive Recommendations  
32 and Legislative Recommendations contained in the budget manuals prepared by  
33 the Department of Finance and Administration, letters, or summarized oral  
34 testimony in the official minutes of the Arkansas Legislative Council or  
35 Joint Budget Committee which relate to its passage and adoption.  
36

