

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

A Bill

SENATE BILL 21

5 By: Joint Budget Committee
6

For An Act To Be Entitled

8 AN ACT TO AMEND ARKANSAS CODE TITLE 19, CHAPTER 6,
9 SUBCHAPTERS 2, 3, 4 AND 8 - THE REVENUE
10 CLASSIFICATION LAW OF ARKANSAS; AND FOR OTHER
11 PURPOSES.
12
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Subtitle

14 AN ACT TO AMEND THE REVENUE
15 CLASSIFICATION LAW OF ARKANSAS; AND FOR
16 OTHER PURPOSES.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 19-4-906(a)(104) concerning motor vehicle
23 restrictions and authorizations, is amended to read as follows:

24 (104) ~~Ouachita Technical College~~ College of The Ouachitas 10
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26 SECTION 2. Arkansas Code Title 19, Chapter 6, Subchapter 2 is amended
27 by adding the following new subsections to reflect current General Revenues
28 Enumerated to read as follows:

29 (67) International student exchange visitor placement organization
30 registration fees, as enacted by Acts 2009, No. 966, and all laws amendatory
31 thereto, the International Student Exchange Visitor Placement Organization
32 Registration Act § 6-18-1701 et seq.; ~~and~~

33 (68) [Effective July 1, 2012.] The first four million dollars (\$4,000,000)
34 of the eight and one-half cent (8½¢) tax on distillate special fuels levied
35 each fiscal year under § 26-56-201(a)(1)(A)(i); ~~and~~

36 (69) Certification of tobacco product manufacturers civil penalties, § 26-



1 57-1303(a)(10)(B); and
 2 (70) Sale, distribution and stamping of tobacco products civil penalties,
 3 § 26-57-1306(f)(1).
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5 SECTION 3. Arkansas Code Title 19, Chapter 6, Subchapter 3 is amended
 6 by adding the following new subsections to reflect current Special Revenues
 7 Enumerated to read as follows:

8 (244) Annual fleet management fees, § 27-14-610(e)(2); ~~and~~

9 (245) Securities agents branch office registration filing fees, § 23-42-
 10 304(a)(5);

11 (246) Registration for nonprofit motor vehicle fleets management fees, § 27-
 12 14-611(d)(1); and

13 (247) Suspended registration reinstatement fees, § 27-22-103(b)(4)(B)(i).
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15 SECTION 4. Arkansas Code §19-6-484 concerning the Conservation Tax
 16 Fund, is amended to read as follows:

17 19-6-484. Conservation Tax Fund.

18 The Conservation Tax Fund shall consist of those general revenues as
 19 specified in § 26-56-201(g)(1)(D) and those special revenues as specified in
 20 § 19-6-301(193) there to be distributed to the fund accounts as set out
 21 below, which are created by this section unless specifically created in other
 22 provisions of the Arkansas Code, and under the following procedures:

23 (1) The Revenue Division of the Department of Finance and
 24 Administration shall deposit the funds collected under § 26-52-101 et seq.
 25 for gross receipts taxes and § 26-53-101 et seq. for compensating taxes into
 26 the State Treasury, there to be credited to the Revenue Holding Fund Account
 27 of the State Apportionment Fund;

28 (2)(A) On the last day of each month, the Chief Fiscal Officer
 29 of the State shall certify to the State Treasurer the estimated amount of
 30 gross receipts and compensating tax collections in the Revenue Holding Fund
 31 Account that are a result of the changes by the passage of Arkansas
 32 Constitution, Amendment 75.

33 (B) The State Treasurer shall then transfer the amount so
 34 certified to the Special Revenue Fund Account of the State Apportionment Fund
 35 as part of the gross special revenues.

36 (C) After the deductions as set out in § 19-5-203 have

1 been made, the remaining amount shall be credited to the Conservation Tax
2 Fund.

3 (D) The remaining gross receipts and compensating tax
4 collections remaining in the Revenue Holding Fund Account shall be credited
5 to the General Revenue Fund Account of the State Apportionment Fund, there to
6 be distributed with the other gross general revenue collections for that
7 month in accordance with the provisions of § 19-5-201 et seq.; and

8 (3) The State Treasurer shall then make the following transfers from
9 the Conservation Tax Fund to the fund accounts set out below at the end of
10 each month:

11 (A) Forty-five percent (45%) to the Game Protection Fund to be
12 used exclusively by the Arkansas State Game and Fish Commission as
13 appropriated by the General Assembly;

14 (B) Forty-five percent (45%) to the Department of Parks and
15 Tourism Fund Account to be used by the Department of Parks and Tourism for
16 state park purposes as appropriated by the General Assembly;

17 (C) Nine percent (9%) to the Arkansas Department of Heritage
18 Fund Account to be used exclusively by the Department of Arkansas Heritage as
19 appropriated by the General Assembly; and

20 (D)(i) One percent (1%) to the Keep Arkansas Beautiful Fund
21 Account to be used exclusively by Keep Arkansas Beautiful as appropriated by
22 the General Assembly.

23 (ii) The Keep Arkansas Beautiful Fund Account shall also
24 consist of the special revenues as specified in § 19-6-301(203).

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26 SECTION 5. Arkansas Code § 19-6-802, concerning the Arkansas Citizens
27 First Responder Safety Enhancement Fund, is amended to read as follows:
28 19-6-802. Arkansas Citizens First Responder Safety Enhancement Fund.

29 (a) There is established on the books of the Treasurer of State, the Auditor
30 of State, and the Chief Fiscal Officer of the State a fund to be known as the
31 "Arkansas Citizens First Responder Safety Enhancement Fund".

32 (b) The fund shall consist of eighty percent (80%) of the fines collected
33 under § 27-22-111(a).

34 ~~(b)~~ (c) The fund is to be used as appropriated by the General Assembly as
35 follows:

36 (1) Fifty percent (50%) of the fund shall be used for emergency

1 medical services; and

2 (2) Fifty percent (50%) of the fund shall be used for local law
3 enforcement.

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5 SECTION 6. Arkansas Code § 19-6-816, concerning special revenues for
6 the Arkansas Retirement Community Program Fund Account, is amended to read as
7 follows:

8 19-6-816. Arkansas Retirement Community Program Fund Account.

9 The Arkansas Retirement Community Program Fund Account shall consist of
10 those special revenues as specified in § 19-6-301(243), and any other
11 revenues as may be authorized by law, there to be used by the ~~Arkansas~~
12 ~~Economic Development Commission~~ Arkansas Institute for Economic Advancement
13 at the University of Arkansas at Little Rock for payment of administrative
14 and personnel costs and other costs of the ~~department-associated~~ Arkansas
15 Association of Development Organizations associated with administering the
16 Arkansas Retirement Community Program, as set out in the Arkansas Retirement
17 Community Program Act, § 15-14-101 et seq.

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19 SECTION 7. Arkansas Code Title 19, Chapter 6, Subchapter 8 is amended
20 by adding the following new section concerning the State Aid Street Fund to
21 read as follows:

22 19-6-819. State Aid Street Fund.

23 The State Aid Street Fund shall consist of one cent (1¢) per gallon tax
24 from revenue distributed under the Arkansas Highway Revenue Distribution Law
25 from the proceeds derived from existing motor fuel taxes and distillate fuel
26 taxes, there to be used for construction, reconstruction, and improvements of
27 the state aid street system and apportioned to municipalities as prescribed
28 in § 27-72-413.

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30 SECTION 8. Arkansas Code § 19-11-220(a)(26) concerning agency
31 procurement officials, is amended to read as follows:

32 (26) ~~Ouachita Technical College~~ College of The Ouachitas;

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34 SECTION 9. EMERGENCY CLAUSE. It is found and determined by the General
35 Assembly of the State of Arkansas that various laws have been enacted since
36 the passage of the Revenue Classification Law which have changed or created

1 various revenues collected by the State, and that this amendment to the
2 Revenue Classification Law is necessary in order to reflect the various
3 taxes, licenses, fees and other revenues levied and collected for the support
4 of and use by State Government as they currently exist and from which
5 appropriations which become effective July 1, 2013 have been made by the
6 Eighty-Ninth General Assembly. Therefore, an emergency is declared to exist
7 and this act being immediately necessary for the preservation of the public
8 peace, health, and safety shall become effective on July 1, 2013.

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11 **APPROVED: 04/22/2013**
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