State of Arkansas  
92nd General Assembly  
Regular Session, 2019  

A Bill  

HOUSE BILL 1135  

By: Joint Budget Committee  

For An Act To Be Entitled  

AN ACT TO MAKE AN APPROPRIATION FOR THE REFUND OF LOCAL SALES AND USE TAXES BY THE OFFICE OF THE TREASURER OF STATE FOR THE FISCAL YEAR ENDING JUNE 30, 2020; AND FOR OTHER PURPOSES.  

Subtitle  

AN ACT FOR THE OFFICE OF THE TREASURER OF STATE - REFUND OF LOCAL TAXES APPROPRIATION FOR THE 2019-2020 FISCAL YEAR.  

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

SECTION 1. APPROPRIATION - CITY SHARE. There is hereby appropriated, to the Office of the Treasurer of State, to be payable from the Local Sales and Use Tax Trust Fund, for refunding each city's share of local sales and use taxes assessed by authority of Arkansas Code 26-75-307 by the Office of the Treasurer of State for the fiscal year ending June 30, 2020, the following:  

<table>
<thead>
<tr>
<th>ITEM NO.</th>
<th>FISCAL YEAR</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>REFUNDS - CITY SHARE</td>
<td>$750,000,000</td>
</tr>
</tbody>
</table>

SECTION 2. APPROPRIATION - COUNTY SHARE. There is hereby appropriated, to the Office of the Treasurer of State, to be payable from the Local Sales and Use Tax Trust Fund, for refunding each county’s share of local sales and use taxes assessed by authority of Arkansas Code 26-75-307 by the Office of the Treasurer of State for the fiscal year ending June 30, 2020, the following:  

<table>
<thead>
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<th></th>
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</thead>
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<td>01</td>
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</table>
use taxes as assessed by authority of Arkansas Code 26-74-307 by the Office
of the Treasurer of State for the fiscal year ending June 30, 2020, the
following:

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</tr>
</thead>
<tbody>
<tr>
<td>(01) REFUNDS - COUNTY SHARE</td>
<td>$750,000,000</td>
</tr>
</tbody>
</table>

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

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

SECTION 5. EMERGENCY CLAUSE. It is found and determined by the General
Assembly, that the Constitution of the State of Arkansas prohibits the
appropriation of funds for more than a one (1) year period; that the
effectiveness of this Act on July 1, 2019 is essential to the operation of
the agency for which the appropriations in this Act are provided, and that in
the event of an extension of the legislative session, the delay in the
effective date of this Act beyond July 1, 2019 could work irreparable harm
upon the proper administration and provision of essential governmental
programs. Therefore, an emergency is hereby declared to exist and this Act
being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2019.

APPROVED: 1/31/19