

1 State of Arkansas  
2 95th General Assembly  
3 Fiscal Session, 2026

# A Bill

SENATE BILL 71

4  
5 By: Joint Budget Committee  
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## For An Act To Be Entitled

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9 AN ACT TO REAPPROPRIATE THE BALANCES OF CAPITAL  
10 IMPROVEMENT APPROPRIATIONS FOR THE DEPARTMENT OF  
11 COMMERCE - STATE INSURANCE DEPARTMENT; AND FOR OTHER  
12 PURPOSES.  
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## Subtitle

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16 AN ACT FOR THE DEPARTMENT OF COMMERCE -  
17 STATE INSURANCE DEPARTMENT  
18 REAPPROPRIATION.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. REAPPROPRIATION - STATE BOARD OF EMBALMERS, FUNERAL  
24 DIRECTORS, CEMETERIES AND BURIAL SERVICES. There is hereby appropriated, to  
25 the Department of Commerce - State Insurance Department, to be payable from  
26 the Development and Enhancement Fund, for the Department of Commerce - State  
27 Insurance Department the following:

28 (A) Effective July 1, 2026, the balance of the appropriation provided  
29 in Item (A) of Section 1 of Act 77 of 2025, for cemetery maintenance and  
30 operations costs for insolvent, licensed perpetual care cemeteries that have  
31 been in court ordered receivership or conservatorship for five (5) years or  
32 more and acquisition costs of such cemetery not to exceed one thousand  
33 dollars plus any necessary costs associated with the purchase or for grants  
34 to be made to non-profit/government entity owners of perpetual care  
35 cemeteries of historic nature or grants to be made to non-profit entities for  
36 the care and improvement of perpetual care cemeteries of historic nature, in



1 a sum not to exceed .....\$101,000.

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3 SECTION 2. DISBURSEMENT CONTROLS. (A) No contract may be awarded nor  
4 obligations otherwise incurred in relation to the project or projects  
5 described herein in excess of the State Treasury funds actually available  
6 therefor as provided by law. Provided, however, that institutions and  
7 agencies listed herein shall have the authority to accept and use grants and  
8 donations including Federal funds, and to use its unobligated cash income or  
9 funds, or both available to it, for the purpose of supplementing the State  
10 Treasury funds for financing the entire costs of the project or projects  
11 enumerated herein. Provided further, that the appropriations and funds  
12 otherwise provided by the General Assembly for Maintenance and General  
13 Operations of the agency or institutions receiving appropriation herein shall  
14 not be used for any of the purposes as appropriated in this act.

15 (B) The restrictions of any applicable provisions of the State  
16 Purchasing Law, the General Accounting and Budgetary Procedures Law, the  
17 Revenue Stabilization Law and any other applicable fiscal control laws of  
18 this State and regulations promulgated by the Department of Finance and  
19 Administration, as authorized by law, shall be strictly complied with in  
20 disbursement of any funds provided by this act unless specifically provided  
21 otherwise by law.

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23 SECTION 3. LEGISLATIVE INTENT. It is the intent of the General  
24 Assembly that any funds disbursed under the authority of the appropriations  
25 contained in this act shall be in compliance with the stated reasons for  
26 which this act was adopted, as evidenced by the Agency Requests, Executive  
27 Recommendations and Legislative Recommendations contained in the budget  
28 manuals prepared by the Department of Finance and Administration, letters, or  
29 summarized oral testimony in the official minutes of the Arkansas Legislative  
30 Council or Joint Budget Committee which relate to its passage and adoption.

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32 SECTION 4. EMERGENCY CLAUSE. It is found and determined by the General  
33 Assembly, that the Constitution of the State of Arkansas prohibits the  
34 appropriation of funds for more than a one (1) year period; that the  
35 effectiveness of this Act on July 1, 2026 is essential to the operation of  
36 the agency for which the appropriations in this Act are provided, and that in

1 the event of an extension of the legislative session, the delay in the  
2 effective date of this Act beyond July 1, 2026 could work irreparable harm  
3 upon the proper administration and provision of essential governmental  
4 programs. Therefore, an emergency is hereby declared to exist and this Act  
5 being necessary for the immediate preservation of the public peace, health  
6 and safety shall be in full force and effect from and after July 1, 2026.

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9 **APPROVED: 4/27/26**  
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