

"AN ACT TO MAKE AN APPROPRIATION TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE SERVICES FOR MAKING REFUNDS OF VARIOUS TAXES WITHHELD FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1989; AND FOR OTHER PURPOSES."

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

SECTION 1. APPROPRIATIONS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services, to be payable from the Income Tax Withholding Fund, for making refunds of income taxes withheld under the provisions of Act 132 of 1965, as amended, and ad valorem property tax relief to homeowners sixty-five years of age and older under the provisions of Act 63 of 1973, as amended, as authorized by law for the biennial period ending June 30, 1989, the following:

ITEM	FISCAL YEARS	
NO.	1987-88	1988-89
(01) INCOME TAX REFUNDS AND AD VALOREM PROPERTY TAX REBATES	\$150,000,000	\$150,000,000

SECTION 2. APPROPRIATIONS - GASOLINE TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services, to be payable from the Gasoline Tax Refund Fund, for paying the valid gasoline tax refund claims of the agricultural users and bus users in the manner and to the extent provided by law, for the biennial period ending June 30, 1989, the following:

ITEM	FISCAL YEARS	
NO.	1987-88	1988-89
(01) VALID GASOLINE TAX REFUND CLAIMS-AGRICULTURE	\$ 1,000,000	\$ 1,000,000
(02) VALID GASOLINE TAX REFUND CLAIMS-BUSES	500,000	500,000
TOTAL AMOUNT APPROPRIATED	\$ 1,500,000	\$ 1,500,000

SECTION 3. APPROPRIATIONS - MOTOR FUEL TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services, to be payable from the Interstate Motor Fuel Tax Refund Fund, for paying refunds to interstate users of the motor fuels and special motor fuels as authorized by law for the biennial period ending June 30, 1989, the following:

ITEM	FISCAL YEARS	
NO.	1987-88	1988-89
(01) MOTOR FUEL TAX REFUND	\$ 1,500,000	\$ 1,500,000

SECTION 4. APPROPRIATIONS - MISCELLANEOUS TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services, to be payable from the Miscellaneous Revolving Fund, for making refunds of taxes erroneously paid and for refunds of the Gross Receipts Taxes paid upon tickets to athletic events pursuant to Act 516 of 1973 and for other purposes as authorized by law for the biennial period ending June 30, 1989, the following:

ITEM	FISCAL YEARS	
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NO.	1987-88	1988-89
(01) MISCELLANEOUS TAX REFUNDS	\$ 8,500,000	\$ 8,500,000

SECTION 5. APPROPRIATIONS - FEES, PERMITS AND LICENSES. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services, to be payable from cash funds of the Department of Finance and Administration - Revenue Services for making refunds of the Driver Search Fees and Alcoholic Beverage Control Permits and Licenses for the biennial period ending June 30, 1989, the following:

ITEM	FISCAL YEARS	
NO.	1987-88	1988-89
(01) REFUNDS	\$ 1,737,000	\$ 1,737,000

SECTION 6. REIMBURSEMENT. The Miscellaneous Revolving Fund shall be reimbursed in the manner provided by law.

SECTION 7. TAX REFUND AND REBATE RECORDS. The Department of Finance and Administration shall compile and maintain separate records of all payments of personal and corporate income tax refunds and property tax rebates made from the appropriation provided in Section 1 of this Act on an annual basis.

SECTION 8. 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 Purchasing 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 9. 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 10. EMERGENCY CLAUSE. It is hereby found and determined by the Seventy-Sixth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1987 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 Regular Session, the delay in the effective date of this Act beyond July 1, 1987 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, 1987.

APPROVED: March 3, 1987

