

Act 7 of the Third Special Session of 1989.

Act 7

SB11

By: Joint Budget Committee

CALL ITEM 37

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 WHICH SHALL BE SUPPLEMENTAL AND IN ADDITION TO THOSE FUNDS APPROPRIATED BY SECTION 1 AND SECTION 2 OF ACT 196 OF THE FIRST EXTRAORDINARY SESSION OF 1989 FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1991; AND FOR OTHER PURPOSES."

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

SECTION 1. APPROPRIATIONS - 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 as assessed by authority of Arkansas Code 26-75-307 by the Office of the Treasurer of State which shall be supplemental and in addition to those funds appropriated in Section 1 of Act 196 of First Extraordinary Session of 1989, for the biennial period ending June 30, 1991, the following:

ITEM	FISCAL YEARS	
NO. _____	1989-90	1990-91
(01) REFUNDS - CITY SHARE	\$125,000,000	\$125,000,000

SECTION 2. APPROPRIATIONS - 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 as assessed by authority of Arkansas Code 26-74-307 by the Office of the Treasurer of State which shall be supplemental and in addition to those funds appropriated in Section 2 of Act 196 of First Extraordinary Session of 1989, for the biennial period ending June 30, 1991, the following:

ITEM	FISCAL YEARS	
NO. _____	1989-90	1990-91
(01) REFUNDS - COUNTY SHARE	\$70,000,000	\$70,000,000

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 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 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. When the electors of any city levy a gross receipts tax on hotels and restaurants, and the ballot dedicates the tax for the development, construction and maintenance of city parks, the proceeds of the tax shall not be deposited into the city advertising and promotion fund but shall be deposited into a special fund to be used for the development, construction and maintenance of city parks. The funds shall be disbursed by the mayor upon approval of the city council.

SECTION 6. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 7. EMERGENCY CLAUSE. It is hereby found and determined by the Seventy-Seventh General Assembly, meeting in Third Extraordinary Session, that monies provided by the Seventy-Seventh General Assembly meeting in First Extraordinary Session, for payment of refunds of local sales and use taxes to local governments are insufficient to continue to provide essential governmental services and that delay in the effective date of this Act could cause irreparable harm to the proper administration and provision of essential governmental services. 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 its passage and approval.

APPROVED: November 1, 1989
