

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative Davis**

A Bill

ACT 200 OF 1993
HOUSE BILL 1061

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE ANNOTATED §§14-15-805 AND
9 14-15-806 TO PROVIDE THAT THE COUNTY TREASURER SHALL
10 REFUSE TO PAY REVENUES FROM A FUND WITH A DEFICIT BALANCE,
11 MAINTAIN A POSITIVE GENERAL FUND BALANCE AND PAY ANY
12 WARRANT/CHECK DRAWN ON A FUND IN WHICH CASH IS AVAILABLE;
13 AND FOR OTHER PURPOSES."

Subtitle

16 **"PERTAINING TO DUTIES OF COUNTY TREASURER."**

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

20 **SECTION 1. Arkansas Code Annotated §14-15-805 is hereby amended to read as**
21 **follows:**

22 **"§14-15-805. Duties generally.**

23 **(a) It shall be the duty of each county treasurer to receive and give receipt for all**
24 **moneys payable into the county treasury and pay and disburse the moneys on warrants/checks**
25 **drawn by order of the county court.**

26 **(b) It shall be the duty of each county treasurer to refuse payment of any**
27 **warrant/check that would cause a deficit balance in any "special revenue" account without an**
28 **appropriated transfer of general funds to cover the deficit.**

29 **(c) It shall be the duty of each county treasurer to maintain a positive "general fund"**
30 **balance. The general fund shall include county general and any other ledger account on the**
31 **treasurers books accruable to county general. The treasurer shall refuse payment of any**
32 **warrant/check that would cause a deficit balance of the general fund in aggregate."**

34 **SECTION 2. Arkansas Code Annotated §14-15-806 is hereby amended to read as**
35 **follows:**

36 **"14-15-806. Neglect or refusal to pay warrant.**

