

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas  
2 81st General Assembly  
3 Regular Session, 1997

# A Bill

ACT 156 OF 1997  
SENATE BILL 297

4  
5 By: Joint Budget Committee  
6  
7

## For An Act To Be Entitled

8  
9 "AN ACT TO IMPLEMENT AMENDMENT 75 TO THE ARKANSAS  
10 CONSTITUTION, THE SAME BEING THE ENACTMENT OF A  
11 CONSERVATION TAX FOR THE GAME AND FISH COMMISSION,  
12 DEPARTMENT OF PARKS AND TOURISM, DEPARTMENT OF ARKANSAS  
13 HERITAGE, AND KEEP ARKANSAS BEAUTIFUL; AND FOR OTHER  
14 PURPOSES."

## Subtitle

15  
16  
17 "IMPLEMENT THE AMENDMENT 75 CONSERVATION  
18 TAX."  
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
21

22 SECTION 1. Arkansas Code Chapter 19, Chapter 6, Subchapter 4 is hereby  
23 amended by adding the following new section:

24 "19-6-484. Conservation Tax Fund.

25 The Conservation Tax Fund shall consist of those special revenues as  
26 specified in subdivision (193) of §19-6-301, there to be distributed to the  
27 fund accounts as set out below, which are hereby created unless specifically  
28 created in other provisions of the Arkansas Code, and under the following  
29 procedures:

30 (a) The Department of Finance and Administration - Revenue Services  
31 Division shall deposit the funds collected under the provisions of Arkansas  
32 Code §26-52-101 et seq. for gross receipts taxes and §26-53-101 et seq. for  
33 compensating taxes into the State Treasury, there to be credited to the  
34 Revenue Holding Fund Account of the State Apportionment Fund.

35 (b)(1) On the last day of each month, the Chief Fiscal Officer of the  
36 State shall certify to the State Treasurer the estimated amount of gross

1 receipts and compensating tax collections in the Revenue Holding Fund Account  
 2 that are a result of the changes by the passage of Amendment 75 to the  
 3 Arkansas Constitution.

4 (2) The State Treasurer shall then transfer the amount so certified to  
 5 the Special Revenue Fund Account as part of the gross special revenues.

6 (3) After the deductions as set out in §19-5-203 have been made, the  
 7 remaining amount shall be credited to the "Conservation Tax Fund."

8 (4) The remaining gross receipts and compensating tax collections  
 9 remaining in the Revenue Holding Fund Account shall be credited to the General  
 10 Revenue Fund Account of the State Apportionment Fund, there to be distributed  
 11 with the other gross general revenue collections for that month in accordance  
 12 with the provisions of §19-5-201 et seq.

13 (c) The State Treasurer shall then make the following transfers from  
 14 the Conservation Tax Fund to the fund accounts set out below at the end of  
 15 each month:

16 (1) Forty-five percent (45%) to the Game Protection Fund to be used  
 17 exclusively by the Arkansas Game and Fish Commission as appropriated by the  
 18 General Assembly.

19 (2) Forty-five percent (45%) to the Department of Parks and Tourism  
 20 Fund Account to be used by the Department of Parks and Tourism for state park  
 21 purposes as appropriated by the General Assembly.

22 (3) Nine percent (9%) to the Arkansas Department of Heritage Fund  
 23 Account to be used exclusively by the Department of Arkansas Heritage as  
 24 appropriated by the General Assembly.

25 (4) One percent (1%) to the to the Keep Arkansas Beautiful Fund Account  
 26 to be used exclusively by Keep Arkansas Beautiful as appropriated by the  
 27 Arkansas General Assembly."

28

29 SECTION 2. Arkansas Code Chapter 19, Chapter 6, Subchapter 3 is hereby  
 30 amended by adding the following new item of special revenue:

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32 "(193) One-eighth of one cent (1/8¢) Gross Receipts and Compensating Taxes,  
 33 Arkansas Constitution, Amendment 75."

34

35 SECTION 3. Arkansas Code §19-5-302(3)(A) is hereby amended to read as  
 36 follows:

1 "~~(3)(A) Department of Parks and Tourism Fund Account. The Department of Parks~~  
2 and Tourism Fund Account shall be used for the maintenance, operation, and  
3 improvement required by the Department of Parks and Tourism as created by  
4 §25-13-101, or other duties imposed by law upon the Department of Parks and  
5 Tourism, the State Parks, Recreation, and Travel Commission, the Prairie Grove  
6 Battlefield Commission, the Arkansas History Commission, or upon any state  
7 park of Arkansas."

8

9 SECTION 4. CODE. All provisions of this Act of a general and permanent  
10 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
11 Code Revision Commission shall incorporate the same in the Code.

12

13 SECTION 5. SEVERABILITY. If any provision of this Act or the  
14 application thereof to any person or circumstance is held invalid, such  
15 invalidity shall not affect other provisions or applications of the Act which  
16 can be given effect without the invalid provision or application, and to this  
17 end the provisions of this Act are declared to be severable.

18

19 SECTION 6. GENERAL REPEALER. All laws and parts of laws in conflict  
20 with this Act are hereby repealed.

21

22 SECTION 7. EMERGENCY CLAUSE. It is hereby found and determined by the  
23 Eighty-First General Assembly, that the Constitution of the State of Arkansas  
24 was amended by Amendment 75; that Amendment 75 enacted an additional sales tax  
25 of 1/8¢ that was divided between the Game and Fish Commission, the Arkansas  
26 Department of Parks and Tourism, the Department of Arkansas Heritage, and Keep  
27 Arkansas Beautiful; that administrative legislation must be effective July 1,  
28 1997 when the tax becomes effective so that the intent of the amendment is  
29 carried out. Therefore, an emergency is hereby declared to exist and this Act  
30 being necessary for the immediate preservation of the public peace, health and  
31 safety shall be in full force and effect from and after July 1, 1997.

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APPROVED:2-14-97

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