

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
4

As Engrossed: S2/11/97

A Bill

ACT 298 OF 1997
SENATE BILL 119

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

9 "AN ACT TO AMEND ARKANSAS CODE TITLE 19, CHAPTER 6,
10 SUBCHAPTERS 3 AND 4, THE REVENUE CLASSIFICATION LAW OF
11 ARKANSAS; AND FOR OTHER PURPOSES."
12

Subtitle

13 "AN ACT TO AMEND THE REVENUE
14 CLASSIFICATION LAW OF ARKANSAS."
15
16

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

19 SECTION 1. GENERAL REVENUES ENUMERATED. Arkansas Code 19-6-201 (21),
20 (33) and (39) are hereby amended to read as follows:

21 "(21) Dog racing taxes and fees, including three percent (3%) of all
22 moneys wagered up to and including one hundred twenty five million dollars
23 (\$125,000,000) and seven percent (7%) of all moneys wagered in excess of one
24 hundred twenty five million dollars (\$125,000,000) per calendar year at two
25 hundred ~~twenty~~ forty four (~~220~~)(244) days of racing, one-third (1/3) of the
26 odd cents or breaks, ~~one third (1/3) of the unredeemed pari mutuel tickets,~~
27 the daily operating license fee and fees paid by each greyhound owner and
28 trainer, simulcast taxes of two percent (2%) of all moneys wagered up to and
29 including three hundred fifty thousand dollars (\$350,000), three percent (3%)
30 in excess of \$350,000 but less than or equal to \$500,000, and six percent
31 (6%) in excess of \$500,000, per racing performance and ten percent (10%) of
32 admissions or ten cents (10¢) per admission, whichever sum is greater, as
33 enacted by Act 191 of 1957, known as the "Arkansas Greyhound Racing Law",
34 §§23-111-101 - 23-111-104, 23-111-201 - 23-111-205, 23-111-301 - 23-111-308,
35 23-111-501, and 23-111-506 - 23-111-514, and all laws amendatory thereto, and
36 the additional four (4) of six (6) days of racing authorized in §23-111-504;"

1 "~~(33) That portion of annual or special Vending device Devices decal fees and~~
2 ~~penalties~~ Sales and Use Taxes, as enacted in ~~§26-57-1001, et seq., known as~~
3 ~~the "Vending Devices decal Act of 1993;"~~

4 "(39) That portion of DWI operator's license reinstatement fees, ~~§5-65-~~
5 ~~104(c)5-65-119(3)~~, and that portion of "Underage DUI Law" driver's license
6 reinstatement fees, ~~§5-65-304(c);"~~

7

8 SECTION 2. SPECIAL REVENUES ENUMERATED. Arkansas Code 19-6-301(9),
9 (34), (42), (63), (67), (115), (120), (129), (131), (134), (152), (155),(156)
10 and (177) are hereby amended to read as follows:

11 "~~(9) Auto division fees, which shall consist of transfer of registration fees,~~
12 ~~duplicate or substitute registration certificates, and duplicate or substitute~~
13 ~~registration plates, as enacted by Act 142 of 1949, known as the "Uniform~~
14 ~~Motor Vehicle Administration, Certificate of Title, and Antitheft Act", and~~
15 ~~all laws amendatory thereto,~~Motor Vehicle Certificates of Titles and
16 Duplicates, Noting Liens, Transfer of Registration and Duplicate or Substitute
17 Registration Certificates and License Plates, §27-14-602, in excess of and
18 after the amounts required to pay the principal and interest on loans and
19 bonds have been made under the 1995 New Revenue Division Building Act, Act 725
20 of 1995;"

21 "(34) Arkansas Livestock and Poultry Commission fees and revenues as enacted
22 by Act 867 of 1981, and all laws amendatory thereto, ~~§2-33-113(a)~~, consisting
23 of: income from the livestock spraying program, as enacted by Act 360 of 1969,
24 and all laws amendatory thereto, ~~§§2-33-207 and 2-33-208~~; poultry and egg
25 grading fees as enacted by Act 220 of 1969, known as "The Arkansas Egg
26 Marketing Act of 1969", and all laws amendatory thereto, ~~§§20-58-201 - 20-58-~~
27 ~~216; Act 49 of 1965, and all laws amendatory thereto, §§2-33-301 - 2-33-305,~~
28 and ~~§2-33-307~~; and Act 1216 of the Extended Session of 1976, and all laws
29 amendatory thereto, ~~§§2-33-306 and 2-33-307~~; carcass data information and
30 feeder pig and feeder calf grading fees, as enacted by Act 454 of 1973, and
31 all laws amendatory thereto, ~~§§2-33-201 - 2-33-206~~; Livestock and Poultry
32 Diagnostic Service Fees, §2-33-111; State, County and District paid admission
33 surcharges, §2-33-115(a)(3); and small animal testing fees, as enacted by Act
34 770 of 1981, and all laws amendatory thereto, ~~§2-33-112~~;"

35 "(42) That portion not declared to be "pledged revenues" for debt service on
36 any certificates of indebtedness issued under Act 458 of 1983, ~~§§22-3-1201 -~~

1 22-3-1219 and that portion not declared cash funds paid to the Arkansas
2 Development Finance Authority for deposit in the Correction Facilities
3 Privatization Account of the Correction Facilities Construction Fund, §22-3-
4 1210(c)(1)(A), of the Department of Correction's income from its farm
5 operations, including sale of farm products and livestock, rental of farm
6 properties, and payments from agencies of the state or federal government in
7 connection with the farm operations, as enacted by Act 50 of the First
8 Extraordinary Session of 1968, and all laws amendatory thereto, §§12-27-101 -
9 12-27-105, 12-27-107 - 12-27-109, 12-27-111, 12-27-113, 12-27-115, 12-27-118,
10 12-27-120, 12-28-102, 12-29-101 - 12-29-104, 12-29-107, 12-29-112, 12-29-401,
11 12-30-301, 12-30-306, 12-30-401, 12-30-403, 12-30-405 - 12-30-408, 16-93-101,
12 16-93-102, 16-93-201 - 16-93-205, 16-93-601, 16-93-610, 16-93-701, and 16-93-
13 705;"

14 "(63) Arkansas State Game and Fish Commission licenses, fees, tags, permits
15 and fines, all as authorized by Arkansas Constitution, Amendment 35, annual
16 resident hunting and fishing licenses, §15-42-104 and §15-42-110; all interest
17 earned on Arkansas State Game and Fish Commission Funds, §15-41-110; all fees,
18 compensation, or royalties for mineral leases or permits for lands held in the
19 name of the Arkansas State Game and Fish Commission, §22-5-809(c)(3); all
20 assessed fines as set out in §15-41-209; and forty-five percent (45%) of the
21 additional one-eighth of one percent (1/8 of 1%) sales and use tax authorized
22 by the Arkansas Constitution, Amendment 75;"

23 "(67) Seventy-five percent (75%) of Child passenger protection act fines, as
24 enacted by Act 749 of 1983, known as "The Child Passenger Protection Act",
25 §§27-34-101 - 27-34-107;"

26 "~~(115) DWI fees, as enacted by Act 918 of 1983, §16-18-106 HAZMAT facility~~
27 ~~fees, §12-84-106;"~~

28 "~~(120) Additional court costs of twenty-five cents (25¢) in each civil case~~
29 ~~filed in each circuit, chancery, or probate court in the state and twenty-five~~
30 ~~cents (25¢) upon conviction or plea of guilty in each felony or misdemeanor~~
31 ~~case in each circuit and municipal court in the state, as enacted by Act 651~~
32 ~~of 1983, §1-2-306~~That portion of driver's license reinstatement fees for the
33 Department of Finance and Administration, Revenue Division, Office of Driver
34 Services, §5-65-119(2);"

35 "~~(129) Additional court costs for nonattendance at alcoholism treatment or~~
36 ~~education programs, §5-65-115~~Local Exchange Carriers access line surcharges,

1 ~~§23-17-119;~~"

2 "(131) ~~Additional court costs of three dollars (\$3.00) upon conviction~~

3 ~~involving a traffic violation in each municipal court of the state, as enacted~~

4 ~~by §16-17-112Mammography accreditation fees, §20-15-1005;~~"

5 "(134) ~~Additional court costs of one dollar (\$1.00) from each defendant as~~

6 ~~costs upon each judgment of conviction, each plea of guilty and nolo~~

7 ~~contendere or bond forfeiture in felony and misdemeanor cases and moving~~

8 ~~traffic violations, §16-92-116Income Tax Surcharge, §6-20-312(c);~~"

9 "(152) ~~That portion of the additional court costs for any person who pleads~~

10 ~~guilty or nolo contendere or is found guilty of possessing a controlled~~

11 ~~substance or counterfeit substance under §§5-64-401(c) and 5-64-709Turnpike~~

12 ~~project tolls, §§27-90-203 and 27-90-204;~~"

13 "(155) That portion of driver's license reinstatement fees for the Department

14 of Health, Blood Alcohol Program, §§~~5-65-104(c)~~5-65-119(1) and 5-65-304(c);"

15 "(156) ~~Additional municipal court civil action filing fee of twenty five cents~~

16 ~~(25¢), §16-17-123Medicaid Fraud False Claims Act Penalties, 20-77-903(c);~~"

17 "(177) ~~The additional one cent (1¢) fee for each registered voter~~

18 ~~identification and address purchased through any county clerk by a private~~

19 ~~citizen or a private entity, §7-5-105(b)Alcohol and Drug Abuse Treatment~~

20 ~~Program Application Fees and Accreditation Costs, §20-64-906;~~"

21

22 SECTION 3. Arkansas Code 19-6-404 is hereby amended to read as follows:

23

24 "§19-6-404. Department of Arkansas State Police Fund.

25

26 The Department of Arkansas State Police Fund shall consist of those special

27 revenues as specified in subdivisions (1), (5), (7), (8), ~~(9)~~, (37), (38),

28 (40), (56), (94), (128), (150), (168), (175), (184), (185), (186), and (190)

29 of §19-6-301, and those general revenues as may be provided by law, there to

30 be used for the maintenance, operation, and improvement of the Department of

31 Arkansas State Police in carrying out the functions, powers, and duties as set

32 out by §12-8-106 or other duties imposed by law upon the Department of

33 Arkansas State Police."

34

35 SECTION 4. Arkansas Code 19-6-405 is hereby amended to read as follows:

36

1 "§ 19-6-405. State Highway and Transportation Department Fund.

2

3 The State Highway and Transportation Department Fund shall consist of that
4 part of the special revenues as specified in subdivisions (2), (3), (4), (22),
5 (81), (105), (106), (107), and (182) of §19-6-301, known as "highway revenue"
6 as distributed under §27-70-201 et seq., which is the Arkansas Highway Revenue
7 Distribution Law, and §27-70-103 and §27-72-301 et seq.; those special
8 revenues specified in subdivisions (10), (152) and (187) of §19-6-301; fifty
9 percent (50%) of subdivision (26) of §19-6-301; and that portion of
10 subdivision (2) as set out in §27-14-601(a)(3)(H)(ii)(f); federal revenue
11 sharing funds as set out in §19-5-1005; and any federal funds which may become
12 available, there to be used for the maintenance, operation, and improvement
13 required by the Arkansas State Highway and Transportation Department in
14 carrying out the functions, powers, and duties as set out in Arkansas
15 Constitution, Amendment 42, and §§27-65-102 - 27-65-107, 27-65-110, 27-65-122
16 and 27-65-124, and 27-70-209 [repealed] of this Code, and the other laws of
17 this state prescribing the powers and duties of the Arkansas State Highway and
18 Transportation Department and the State Highway Commission."

19

20 SECTION 5. Arkansas Code 19-6-414 is hereby amended to read as follows:

21

22 "§19-6-414. Cosmetology Board Construction Fund.

23

24 The Cosmetology Board Construction Fund shall consist of the unexpended
25 balances in the fund on June 30, 1991 ~~of the Cosmetology Contingent Fund~~
26 ~~transferred at the end of each fiscal year~~, there to be used for the
27 construction or purchase of facilities for the use of the board and for
28 temporary loans to the Cosmetology Contingent Fund as authorized by law and
29 for such other purposes as may be authorized by law.↘

30

31 SECTION 6. Arkansas Code 19-6-418 is hereby amended to read as follows:

32

33 ~~§19-6-418. Arkansas Code Revision~~ Office of Hazardous Materials Emergency
34 Management Revolving Fund.

35

36 The ~~Arkansas Code Revision~~ Office of Hazardous Materials Emergency Management

1 Revolving Fund shall consist of those special revenues as specified in
 2 subdivision ~~(120)-(115)~~ of §19-6-301, there to be used for the ~~maintenance,~~
 3 ~~operation, support, and improvement required by the Arkansas Code Revision~~
 4 ~~Commission in carrying out the powers, functions, and duties imposed upon them~~
 5 ~~as set out in §1-2-303~~ operations of the Office and the enforcement of 12-84-
 6 101 et seq. ✕

7

8 SECTION 7. Arkansas Code 19-6-454 is hereby amended to read as follows:

9

10 §19-6-454. Child Care Providers' ~~Training~~ Fund.

11

12 The Child Care Providers' ~~Training~~ Fund shall consist of those special
 13 revenues as specified in subdivision (133) of §19-6-301 and moneys received
 14 from the Department of Human Services, there to be used to purchase training
 15 materials for loan to child care providers by the Child Care Providers'
 16 Training Committee as set out in §20-78-401 et seq and to meet the costs of
 17 conducting the statewide criminals records checks required under § 20-78-602. ✕

18

19 SECTION 8. Arkansas Code 19-6-476 is hereby amended to read as follows:

20

21 §19-6-476. Computerized Voter Registration Fund.

22

23 The Computerized Voter Registration Fund shall consist of ~~those special~~
 24 ~~revenues as specified in subdivision (177) of §19-6-301~~ the balance in the
 25 fund on June 30, 1995, there to be used exclusively by the State Board of
 26 Election Commissioners for funding a computerized statewide voter registration
 27 system, ~~as set out in §7-5-105.~~ ✕

28

29 SECTION 9. Arkansas Code 19-6-480 is hereby amended to read as follows:

30

31 §19-6-480. Livestock and Poultry Special Revenue Fund.

32

33 ~~(a) There is hereby created on the books of the Treasurer of State, Auditor~~
 34 ~~of State, and Chief Fiscal Officer of the State a special revenue fund to be~~
 35 ~~known as the "Livestock and Poultry Special Revenue Fund". All fees as~~
 36 ~~classified under the provisions of §19-6-301(33) and (34), and all fees as~~

1 ~~collected under the provisions of §2-33-115, and as collected by the Arkansas~~
 2 ~~Livestock and Poultry Commission, shall be deposited in this fund. The~~
 3 Livestock and Poultry Special Revenue Fund shall consist of those special
 4 revenues as specified in subdivisions (33) and (34) of §19-6-301 which are not
 5 required for support of the Arkansas Livestock and Poultry Commission Poultry
 6 and Egg Grading Programs, there to be used for those purposes as set out by
 7 law.

8 ~~(b)~~ The Executive Director of the Arkansas Livestock and Poultry
 9 Commission, with the approval of the Chief Fiscal Officer of the State, shall
 10 have the authority to transfer funds from the Livestock and Poultry Special
 11 Revenue Fund to the Livestock and Poultry Fund Account. ~~ⓧ~~

12
 13 SECTION 10. Arkansas Code 19-6-481(a)(2) is hereby amended to read as
 14 follows:

15
 16 ~~§~~(2) The income tax surcharge levied in §6-20-312(c) and as specified in
 17 subdivision (134) of §19-6-301 shall be special revenues and shall be
 18 deposited in the State Treasury and credited to the Public School Support
 19 Fund. ~~ⓧ~~

20
 21 SECTION 11. Arkansas Code 19-6-482 is hereby amended to read as
 22 follows:

23
 24 ~~§~~19-6-482. Telecommunications Equipment Fund.

25
 26 ~~There is hereby created on the books of the Treasurer of State, Auditor of~~
 27 ~~State, and the Chief Fiscal Officer of the State a special revenue fund to be~~
 28 ~~known as the~~ The "Telecommunications Equipment Fund" shall consist of those
 29 special revenues as specified in subdivision (129) of §19-6-301. The fund
 30 shall be used exclusively by the Office of the Deaf and Hearing Impaired of
 31 the Division of Vocational and Technical Education of the Department of
 32 Education to fund an equipment distribution program for persons certified as
 33 deaf, hard of hearing, deaf and blind, or speech-impaired as provided
 34 otherwise in §20-79-401 et seq. ~~ⓧ~~

35
 36 SECTION 12. Arkansas Code §§19-6-201(18), (40) and (43) are hereby

1 repealed.

2 ~~(18) State, district, and county fair paid admission surcharges, §2-33-~~
3 ~~115(a)(3);~~

4 ~~(40) Motor fuel dealer licenses, as enacted by §26-55-503~~

5 ~~(43) Home health care service agencies, personal care service provider, long-~~
6 ~~term care facilities, nursing facilities and intermediate care facilities for~~
7 ~~the mentally retarded services privilege taxes, as enacted by Act 4 of the~~
8 ~~Second Extraordinary Session of 1992, §§26-52-1401 - 26-52-1405 [expired and~~
9 ~~terminated], and all laws amendatory thereto.~~

10

11 SECTION 13. Arkansas Code §§19-6-301(191) and (192) are hereby
12 repealed.

13 ~~(191) That portion of annual or special vending device decal fees and~~
14 ~~penalties, as enacted in §26-57-1001 et seq., known as the "Vending Devices~~
15 ~~Decal Act of 1993" [repealed]; and~~

16 ~~(192) Additional court costs for nonattendance at or noncompletion of alcohol~~
17 ~~and driving education programs for underage drivers, §5-65-307.~~

18

19 SECTION 14. Arkansas Code §§19-6-433, 19-6-446, 19-6-455 and 19-6-464
20 are hereby repealed.

21 ~~§19-6-433. Court Reporters' Fund.~~

22 ~~The Court Reporters' Fund shall consist of those special revenues as specified~~
23 ~~in subdivision (57) of §19-6-301 and general revenues transferred from the~~
24 ~~County Aid Fund, there to be used for paying such salaries, transcript fees,~~
25 ~~and expenses of court reporters as may be provided by law to be paid from~~
26 ~~state funds, as set out in §§16-13-508 and 16-20-107 [repealed].~~

27

28 ~~§19-6-446. Highway Safety Special Fund.~~

29 ~~The Highway Safety Special Fund shall consist of those special revenues as~~
30 ~~specified in subdivision (192) and eighty-three and three-tenths percent~~
31 ~~(83.3%) of those special revenues as specified in subdivision (115) and fifty~~
32 ~~percent (50%) of those special revenues as specified in subdivision (129) of~~
33 ~~§19-6-301, there to be used for support of programs of the Arkansas Highway~~
34 ~~Safety Program as set out in §§16-17-110 [repealed], 16-18-106, and 16-19-413~~
35 ~~[repealed].~~

36

1 ~~§19-6-455. Arkansas Counties Alcohol and Drug Abuse and Crime Prevention~~
2 ~~Program Fund.~~
3 ~~The Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund~~
4 ~~shall consist of those special revenues as specified in subdivision (134) of~~
5 ~~§19-6-301, there to be used exclusively for the establishment and operation of~~
6 ~~alcohol abuse, drug abuse, and crime prevention programs in the counties as~~
7 ~~set out in §16-92-116 [repealed].~~

8
9 ~~§19-6-464. Municipal Court Judge and Municipal Court Clerk Education Fund.~~
10 ~~The Municipal Court Judge and Municipal Court Clerk Education Fund shall~~
11 ~~consist of those special revenues as specified in subdivision (156) of~~
12 ~~§19-6-301, there to be used for providing continuing education opportunities,~~
13 ~~within the State of Arkansas, to municipal judges and municipal court clerks~~
14 ~~as set out in §16-17-123 [repealed].~~

15
16 SECTION 15. CODE. All provisions of this Act of a general and
17 permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the
18 Arkansas Code Revision Commission shall incorporate the same in the Code.

19
20 SECTION 16. SEVERABILITY. If any provision of this Act or the
21 application thereof to any person or circumstance is held invalid, such
22 invalidity shall not affect other provisions or applications of the Act which
23 can be given effect without the invalid provision or application, and to this
24 end the provisions of this Act are declared to be severable.

25
26 SECTION 17. GENERAL REPEALER. All laws and parts of laws in conflict
27 with this Act are hereby repealed.

28
29 SECTION 18. EMERGENCY CLAUSE. It is hereby found and determined by the
30 Eighty-First General Assembly, that various laws have been enacted since the
31 passage of the Revenue Classification Law which have changed or created
32 various revenues collected by the State, and that this amendment to the
33 Revenue Classification Law is necessary in order to reflect the various taxes,
34 licenses, fees and other revenues levied and collected for the support of and
35 use by State Government as they currently exist and from which appropriations
36 which become effective July 1, 1997 have been made by the Eighty-First General

1 Assembly. Therefore, an emergency is hereby declared to exist and this Act
2 being necessary for the immediate preservation of the public peace, health and
3 safety shall be in full force and effect from and after July 1, 1997.

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/s/Russ et al

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APPROVED: 2-27-97