

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 71 OF 1997  
HOUSE BILL 1268

4  
5 By: Joint Budget Committee  
6  
7

## For An Act To Be Entitled

8  
9 "AN ACT TO MAKE AN APPROPRIATION FOR THE REFUND OF LOCAL  
10 SALES AND USE TAXES BY THE OFFICE OF THE TREASURER OF  
11 STATE FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1999; AND  
12 FOR OTHER PURPOSES."  
13

## Subtitle

14  
15 "AN ACT FOR THE OFFICE OF THE TREASURER  
16 OF STATE APPROPRIATION FOR THE 1997-99  
17 BIENNIUM."  
18

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

21 SECTION 1. APPROPRIATIONS - CITY SHARE. There is hereby appropriated,  
22 to the Office of the Treasurer of State, to be payable from the Local Sales  
23 and Use Tax Trust Fund, for refunding each city's share of local sales and use  
24 taxes assessed by authority of Arkansas Code §26-75-307 by the Office of the  
25 Treasurer of State for the biennial period ending June 30, 1999, the  
26 following:  
27

28 ITEM	FISCAL YEARS	
<del>NO.</del>	<del>1997-98</del>	<del>1998-99</del>
(01) REFUNDS - CITY SHARE	<u>\$ 500,000,000</u>	<u>\$ 500,000,000</u>

31  
32 SECTION 2. APPROPRIATIONS - COUNTY SHARE. There is hereby appropriated,  
33 to the Office of the Treasurer of State, to be payable from the Local Sales  
34 and Use Tax Trust Fund, for refunding each county's share of local sales and  
35 use taxes as assessed by authority of Arkansas Code §26-74-307 by the Office  
36 of the Treasurer of State for the biennial period ending June 30, 1999, the

1 following:

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3 ITEM	FISCAL YEARS	
<del>4 NO.</del>	<del>1997-98</del>	<del>1998-99</del>
5 (01) REFUNDS - COUNTY SHARE	<u>\$ 600,000,000</u>	<u>\$ 600,000,000</u>

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7 SECTION 3. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
 8 authorized by this Act shall be limited to the appropriation for such agency  
 9 and funds made available by law for the support of such appropriations; and  
 10 the restrictions of the State Purchasing Law, the General Accounting and  
 11 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
 12 Procedures and Restrictions Act, or their successors, and other fiscal control  
 13 laws of this State, where applicable, and regulations promulgated by the  
 14 Department of Finance and Administration, as authorized by law, shall be  
 15 strictly complied with in disbursement of said funds.

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17 SECTION 4. LEGISLATIVE INTENT. It is the intent of the General  
 18 Assembly that any funds disbursed under the authority of the appropriations  
 19 contained in this Act shall be in compliance with the stated reasons for which  
 20 this Act was adopted, as evidenced by the Agency Requests, Executive  
 21 Recommendations and Legislative Recommendations contained in the budget  
 22 manuals prepared by the Department of Finance and Administration, letters, or  
 23 summarized oral testimony in the official minutes of the Arkansas Legislative  
 24 Council or Joint Budget Committee which relate to its passage and adoption.

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26 SECTION 5. CODE. All provisions of this Act of a general and permanent  
 27 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
 28 Code Revision Commission shall incorporate the same in the Code.

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30 SECTION 6. SEVERABILITY. If any provision of this Act or the  
 31 application thereof to any person or circumstance is held invalid, such  
 32 invalidity shall not affect other provisions or applications of the Act which  
 33 can be given effect without the invalid provision or application, and to this  
 34 end the provisions of this Act are declared to be severable.

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1 SECTION 7. GENERAL REPEALER. All laws and parts of laws in conflict  
 2 with this Act are hereby repealed.

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4 SECTION 8. EMERGENCY CLAUSE. It is hereby found and determined by the  
 5 Eighty-First General Assembly, that the Constitution of the State of Arkansas  
 6 prohibits the appropriation of funds for more than a two (2) year period; that  
 7 the effectiveness of this Act on July 1, 1997 is essential to the operation of  
 8 the agency for which the appropriations in this Act are provided, and that in  
 9 the event of an extension of the Regular Session, the delay in the effective  
 10 date of this Act beyond July 1, 1997 could work irreparable harm upon the  
 11 proper administration and provision of essential governmental programs.  
 12 Therefore, an emergency is hereby declared to exist and this Act being  
 13 necessary for the immediate preservation of the public peace, health and  
 14 safety shall be in full force and effect from and after July 1, 1997.

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16 APPROVED: 1-31-97

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