

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

Act 876 of the Regular Session

As Engrossed: H2/11/05 S3/7/05

A Bill

1 State of Arkansas  
2 85th General Assembly  
3 Regular Session, 2005

HOUSE BILL 1228

4  
5 By: Representative Wills  
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8 **For An Act To Be Entitled**

9 AN ACT TO MODIFY THE AMOUNT OF ANNUAL REVENUES A  
10 COUNTY CAN APPROPRIATE; AND FOR OTHER PURPOSES.  
11

12 **Subtitle**

13 AN ACT TO MODIFY THE AMOUNT OF ANNUAL  
14 REVENUES A COUNTY CAN APPROPRIATE.  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. Arkansas Code § 14-20-103 is amended to read as follows:  
20 14-20-103. Appropriations to be specific - Limitation.

21 (a) The county quorum court shall specify the amount of appropriations  
22 for each purpose in dollars and cents, and except as authorized in ~~subsection~~  
23 subsections (c) and (d) of this section, the total amount of appropriations  
24 for all county or district purposes for any one (1) year shall not exceed  
25 *ninety percent (90%)* of the anticipated revenues for that year, except for  
26 federal or state grants overseen by counties which the court may appropriate  
27 up to one hundred percent (100%) of the anticipated revenues for that year.

28 (b) For revenues to qualify as a grant under this section the county  
29 must demonstrate that the state or federal agency characterized the revenues  
30 as a grant.

31 (c) In any county in which a natural disaster, including but not  
32 limited to a flood or tornado, results in the county being declared a  
33 disaster area by the Governor of the state or an appropriate official of the  
34 United States Government, the quorum court of the county may appropriate in  
35 excess of *ninety percent (90%)* of anticipated revenues. Provided, any



1 appropriation of funds in excess of *ninety percent (90%)* of anticipated  
2 revenues shall be made only for street cleanup and repair, collection,  
3 transportation and disposal of debris, repair or replacement of county  
4 facilities and equipment, and other projects or costs directly related to or  
5 resulting from the natural disaster.

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7 *(d)(1) In any county in which sales and use tax revenues have been*  
8 *dedicated for a specific purpose, the quorum court of the county may*  
9 *appropriate up to ninety-five percent (95%) of anticipated revenues, from the*  
10 *dedicated sales and use tax, provided that any appropriation of funds up to*  
11 *ninety-five percent (95%) of anticipated revenues shall be made and expended*  
12 *only for the dedicated specific purpose of the tax.*

13 *(2) Subdivision (d)(1) of this section shall not apply to*  
14 *dedicated revenues that have been pledged for bonds.*

15 *(3) Subdivision (d)(1) of this section shall not include general*  
16 *sales and use tax revenues.*

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18 /s/ Wills

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21 APPROVED: 3/16/2005  
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