

1 State of Arkansas  
2 87th General Assembly  
3 Fiscal Session, 2010  
4

# A Bill

HOUSE BILL 1003

5 By: Joint Budget Committee  
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## For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL  
10 SERVICES AND OPERATING EXPENSES FOR THE  
11 DEPARTMENT OF FINANCE AND ADMINISTRATION -  
12 REVENUE SERVICES DIVISION FOR THE FISCAL YEAR  
13 ENDING JUNE 30, 2011; AND FOR OTHER PURPOSES.  
14

## Subtitle

15  
16 AN ACT FOR THE DEPARTMENT OF FINANCE AND  
17 ADMINISTRATION - REVENUE SERVICES  
18 DIVISION APPROPRIATION FOR THE 2010-2011  
19 FISCAL YEAR.  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 SECTION 1. REGULAR SALARIES - REVENUE SERVICES DIVISION. There is hereby  
26 established for the Department of Finance and Administration - Revenue  
27 Services Division for the 2010-2011 fiscal year, the following maximum number  
28 of regular employees whose salaries shall be governed by the provisions of  
29 the Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et  
30 seq.), or its successor, and all laws amendatory thereto. Provided, however,  
31 that any position to which a specific maximum annual salary is set out herein  
32 in dollars, shall be exempt from the provisions of said Uniform  
33 Classification and Compensation Act. All persons occupying positions  
34 authorized herein are hereby governed by the provisions of the Regular  
35 Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its  
36 successor.



Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2010-2011
6	(1) N003N	DFA REV ASST COMMISSIONER OPS & ADM	1	GRADE N912
7	(2) N004N	DFA REV ASST CMSNR POLICY & LEGAL	1	GRADE N912
8	(3) N037N	DFA DRIVER LICENSE ADMINISTRATOR	1	GRADE N909
9	(4) N035N	DFA MOTOR VEHICLE ADMINISTRATOR	1	GRADE N909
10	(5) G002N	DFA REVENUE CHIEF COUNSEL	1	GRADE N909
11	(6) N030N	DFA STATE REVENUE OFC ADMINISTRATOR	1	GRADE N909
12	(7) N029N	DFA TAX ADMINISTRATOR	2	GRADE N909
13	(8) N028N	DFA TAX AUDIT ADMINISTRATOR	1	GRADE N909
14	(9) A003C	DFA REVENUE ASSISTANT ADMINISTRATOR	12	GRADE C130
15	(10) A006C	DFA REVENUE TAX DIVISION MANAGER	9	GRADE C129
16	(11) G025C	ATTORNEY SUPERVISOR	2	GRADE C127
17	(12) G024C	DEPARTMENT ADMINISTRATIVE LAW JUDGE	3	GRADE C127
18	(13) G047C	ATTORNEY SPECIALIST	12	GRADE C126
19	(14) G045C	DFA DIVISION MANAGER III	2	GRADE C126
20	(15) G044C	DFA REV PROBLEM RESOLUTION OFFICER	2	GRADE C126
21	(16) G084C	DFA DIVISION MANAGER II	9	GRADE C123
22	(17) A033C	TAX AUDITOR SUPERVISOR	27	GRADE C123
23	(18) A049C	DFA REVENUE OFFICE DISTRICT MANAGER	5	GRADE C121
24	(19) G133C	DFA DIVISION MANAGER I	19	GRADE C120
25	(20) T032C	DFA REVENUE SECURITY COORDINATOR	1	GRADE C120
26	(21) A054C	TAX AUDITOR II	171	GRADE C120
27	(22) A069C	DFA REVENUE OFFICE ASST DIST MANAGER	5	GRADE C119
28	(23) A059C	TAX AUDITOR	9	GRADE C119
29	(24) A077C	DFA LOCAL REVENUE OFFICE MANAGER	50	GRADE C118
30	(25) A074C	FISCAL SUPPORT SUPERVISOR	5	GRADE C118
31	(26) A082C	ACCOUNTANT II	1	GRADE C117
32	(27) G179C	LEGAL SERVICES SPECIALIST	1	GRADE C117
33	(28) S017C	MAINTENANCE COORDINATOR	1	GRADE C117
34	(29) A089C	ACCOUNTANT I	1	GRADE C116
35	(30) P027C	PUBLIC INFORMATION SPECIALIST	1	GRADE C116
36	(31) C037C	ADMINISTRATIVE ANALYST	3	GRADE C115

1	(32)	A091C	FISCAL SUPPORT ANALYST	22	GRADE C115
2	(33)	C029C	HEARING OFFICER	26	GRADE C115
3	(34)	R032C	HUMAN RESOURCES PROGRAM REP	1	GRADE C115
4	(35)	V015C	PURCHASING SPECIALIST	2	GRADE C115
5	(36)	A094C	DFA LOCAL REVENUE OFFICE SUPERVISOR	90	GRADE C114
6	(37)	C042C	DFA REVENUE SUPERVISOR	29	GRADE C114
7	(38)	C048C	DFA SUPERVISOR	90	GRADE C113
8	(39)	V020C	INVENTORY CONTROL MANAGER	1	GRADE C113
9	(40)	C046C	LEGAL SUPPORT SPECIALIST	10	GRADE C113
10	(41)	S046C	MAINTENANCE TECHNICIAN	7	GRADE C113
11	(42)	C056C	ADMINISTRATIVE SPECIALIST III	12	GRADE C112
12	(43)	A098C	FISCAL SUPPORT SPECIALIST	2	GRADE C112
13	(44)	X172C	TAX INVESTIGATOR	34	GRADE C112
14	(45)	C059C	DFA SERVICE REPRESENTATIVE	670	GRADE C111
15	(46)	C073C	ADMINISTRATIVE SPECIALIST II	31	GRADE C109
16	(47)	C076C	DFA TECHNICIAN	107	GRADE C108
17	(48)	S084C	INSTITUTIONAL SERVICES SUPERVISOR	1	GRADE C104
18	(49)	S087C	INSTITUTIONAL SERVICES ASSISTANT	<u>11</u>	GRADE C103
19			MAX. NO. OF EMPLOYEES	1,506	

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21 SECTION 2. EXTRA HELP - REVENUE SERVICES DIVISION. There is hereby  
 22 authorized, for the Department of Finance and Administration - Revenue  
 23 Services Division for the 2010-2011 fiscal year, the following maximum number  
 24 of part-time or temporary employees, to be known as "Extra Help", payable  
 25 from funds appropriated herein for such purposes: two hundred twenty-one  
 26 (221) temporary or part-time employees, when needed, at rates of pay not to  
 27 exceed those provided in the Uniform Classification and Compensation Act, or  
 28 its successor, or this act for the appropriate classification.

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30 SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION. There is hereby  
 31 appropriated, to the Department of Finance and Administration - Revenue  
 32 Services Division, to be payable from the State Central Services Fund, for  
 33 personal services and operating expenses of the Department of Finance and  
 34 Administration - Revenue Services Division - Operations for the fiscal year  
 35 ending June 30, 2011, the following:

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1	ITEM	FISCAL YEAR
2	<u>NO.</u>	<u>2010-2011</u>
3	(01) REGULAR SALARIES	\$ 50,328,938
4	(02) EXTRA HELP	564,466
5	(03) PERSONAL SERVICES MATCHING	17,174,224
6	(04) OVERTIME	125,000
7	(05) MAINT. & GEN. OPERATION	
8	(A) OPER. EXPENSE	25,311,452
9	(B) CONF. & TRAVEL	115,450
10	(C) PROF. FEES	893,207
11	(D) CAP. OUTLAY	609,364
12	(E) DATA PROC.	0
13	(06) REFUNDS/REIMBURSEMENTS	<u>250,000</u>
14	TOTAL AMOUNT APPROPRIATED	<u>\$ 95,372,101</u>

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16 SECTION 4. APPROPRIATION - COMMERCIAL DRIVERS LICENSE PROGRAM. There is  
 17 hereby appropriated, to the Department of Finance and Administration -  
 18 Revenue Services Division, to be payable from the Commercial Driver License  
 19 Fund, for personal services and operating expenses of the Department of  
 20 Finance and Administration - Revenue Services Division - Commercial Driver's  
 21 License Program for the fiscal year ending June 30, 2011, the following:

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23	ITEM	FISCAL YEAR
24	<u>NO.</u>	<u>2010-2011</u>
25	(01) REGULAR SALARIES	\$ 266,027
26	(02) PERSONAL SERVICES MATCHING	96,154
27	(03) MAINT. & GEN. OPERATION	
28	(A) OPER. EXPENSE	1,352,352
29	(B) CONF. & TRAVEL	0
30	(C) PROF. FEES	0
31	(D) CAP. OUTLAY	0
32	(E) DATA PROC.	<u>0</u>
33	TOTAL AMOUNT APPROPRIATED	<u>\$ 1,714,533</u>

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35 SECTION 5. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM PROPERTY  
 36 TAX REBATES. There is hereby appropriated, to the Department of Finance and

1 Administration - Revenue Services Division, to be payable from the Individual  
2 Income Tax Withholding Fund, for the purpose of making individual income tax  
3 refunds of taxes withheld under the provisions of Arkansas Code beginning at  
4 26-51-901 and property tax rebates under Amendment 79 of the Arkansas  
5 Constitution for the fiscal year ending June 30, 2011, the following:

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7 ITEM	FISCAL YEAR
8 <u>NO.</u>	<u>2010-2011</u>
9 (01) INDIVIDUAL INCOME TAX & AD VALOREM	
10 PROPERTY TAX REBATES - REFUND/REIMB	<u>\$ 580,000,000</u>

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12 SECTION 6. APPROPRIATION - CORPORATE INCOME TAX. There is hereby  
13 appropriated, to the Department of Finance and Administration - Revenue  
14 Services Division, to be payable from the Corporate Income Tax Withholding  
15 Fund, for the purpose of making corporate income tax refunds of taxes  
16 withheld under the provisions of Arkansas Code 26-51-901 for the fiscal year  
17 ending June 30, 2011, the following:

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19 ITEM	FISCAL YEAR
20 <u>NO.</u>	<u>2010-2011</u>
21 (01) CORPORATE INCOME TAX -	
22 REFUND/REIMBURSEMENTS	<u>\$ 100,000,000</u>

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24 SECTION 7. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby  
25 appropriated, to the Department of Finance and Administration - Revenue  
26 Services Division, to be payable from the Gasoline Tax Refund Fund, for  
27 paying the valid gasoline tax refund claims of agricultural users and bus  
28 drivers in the manner and to the extent provided by law for the fiscal year  
29 ending June 30, 2011, the following:

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31 ITEM	FISCAL YEAR
32 <u>NO.</u>	<u>2010-2011</u>
33 (01) GASOLINE TAX REFUND CLAIMS	<u>\$ 1,500,000</u>

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35 SECTION 8. APPROPRIATION - INTERSTATE MOTOR FUEL TAX REFUNDS. There is  
36 hereby appropriated, to the Department of Finance and Administration -

1 Revenue Services Division, to be payable from the Interstate Motor Fuel Tax  
2 Refund Fund, for paying refunds to interstate users of motor fuels and  
3 special motor fuels as authorized by law for the fiscal year ending June 30,  
4 2011, the following:

6 ITEM	FISCAL YEAR
7 <u>NO.</u>	<u>2010-2011</u>
8 (01) INTERSTATE MOTOR FUEL TAX -	
9 REFUND/REIMBURSEMENTS	\$ <u>20,000,000</u>

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11 SECTION 9. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby  
12 appropriated, to the Department of Finance and Administration - Revenue  
13 Services Division, to be payable from the Miscellaneous Revolving Fund, for  
14 making refunds of taxes erroneously paid and for refunds of the gross  
15 receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code  
16 26-52-511 and for other purposes as authorized by law for the fiscal year  
17 ending June 30, 2011, the following:

19 ITEM	FISCAL YEAR
20 <u>NO.</u>	<u>2010-2011</u>
21 (01) MISCELLANEOUS TAX -	
22 REFUND/REIMBURSEMENTS	\$ <u>60,000,000</u>

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24 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
25 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.  
26 APPROPRIATION TRANSFERS. The Director of the Department of Finance and  
27 Administration is authorized to transfer appropriation between refund line  
28 item appropriations in this Act. The Director of the Department of Finance  
29 and Administration shall immediately report any such transfers to the  
30 Arkansas Legislative Council. Such report shall contain the amounts  
31 transferred and the reasons for the same.

32 The provisions of this section shall be in effect only from July 1,  
33 ~~2007~~ 2010 through June 30, ~~2009~~ 2011.

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35 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
36 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA

1 HELP EXEMPTION. Extra Help positions authorized herein are specifically  
2 exempt from limitation of hours, either by act or regulation. Provided,  
3 however, when a temporary or part-time employee is employed by the Department  
4 of Finance and Administration - Revenue Services for a period of time  
5 exceeding seven (7) months, a report of such shall be filed with the Arkansas  
6 Legislative Council.

7 The provisions of this section shall be in effect only from July 1, ~~2007~~  
8 2010 through June 30, ~~2009~~ 2011.

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10 SECTION 12. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE  
11 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CONTINGENT  
12 POSITIONS. There is hereby established for the Department of Finance and  
13 Administration - Revenue Division - Contingent Positions for the ~~2007-2009~~  
14 2010-2011 fiscal year, the following maximum number of regular employees whose  
15 salaries shall be governed by the provisions of the Uniform Classification and  
16 Compensation Act (Arkansas Code 21-5-201 et seq.), or its successor, and all  
17 laws amendatory thereto. All persons occupying positions authorized herein are  
18 hereby governed by the provisions of the Regular Salaries Procedures and  
19 Restrictions Act (Arkansas Code 21-5-101), or its successor.

20 CONTINGENT POSITIONS - DATA ENTRY

				MAXIMUM SALARY RATE	
ITEM	CLASS		NO. OF	FISCAL YEARS	
NO.	CODE	TITLE	EMPLOYEES	2010-11	
24	(1) CO42C	DFA REVENUE SUPERVISOR	2	GRADE C114	
25	(2) C059C	DFA SERVICE REPRESENTATIVE	8	GRADE C111	
26	(3) C076C	DFA TECHNICIAN	<u>40</u>	GRADE C108	
27	MAX CONTINGENT EMPLOYEES		50		

28 If it has been determined by the Director of the Department of Finance and  
29 Administration that the Department cannot continue a contract with a private  
30 provider and the Director deems it necessary to utilize Department staff to  
31 provide the required services, the Department is allowed, after seeking prior  
32 review by the Arkansas Legislative Council or Joint Budget Committee, to  
33 utilize the contingent positions for data entry contained in this Section and  
34 make the appropriate transfers from the various Maintenance and Operations,  
35 Professional Fees and Services or Data Processing line items contained in  
36 Section 3 of this Act to Regular Salaries and Personal Services Matching.

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SECTION 13. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. AUTHORITY TO EMPLOY CERTIFIED LAW ENFORCEMENT OFFICERS. The Director of the Department of Finance and Administration is authorized to employ not more than one (1) certified law enforcement officer as certified under § 12-9-101 et seq. The certified law enforcement officer employed under this section shall be responsible for maintaining order and providing for the security, protection, and safety of Department buildings, grounds, property, employees and customers. The certified law enforcement officer shall have the powers, duties, privileges, and immunities of a certified law enforcement officer.

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

SECTION 15. LEGISLATIVE INTENT. It is the intent of the General Assembly that any funds disbursed under the authority of the appropriations contained in this act shall be in compliance with the stated reasons for which this act was adopted, as evidenced by the Agency Requests, Executive Recommendations and Legislative Recommendations contained in the budget manuals prepared by the Department of Finance and Administration, letters, or summarized oral testimony in the official minutes of the Arkansas Legislative Council or Joint Budget Committee which relate to its passage and adoption.

SECTION 16. EMERGENCY CLAUSE. It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2010 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in



1 the event of an extension of the legislative session, the delay in the  
2 effective date of this Act beyond July 1, 2010 could work irreparable harm  
3 upon the proper administration and provision of essential governmental  
4 programs. Therefore, an emergency is hereby declared to exist and this Act  
5 being necessary for the immediate preservation of the public peace, health  
6 and safety shall be in full force and effect from and after July 1, 2010.

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9 **APPROVED: 02/19/2010**  
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