

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015

A Bill

HOUSE BILL 1385

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By: Representatives Lemons, Speaks, Baine, Beck, Bentley, Boyd, Copeland, Eaves, Farrer, K. Ferguson,
L. Fite, M.J. Gray, Johnson, McElroy, Payton, Rushing, Sorvillo, Tosh, Vaught, Wallace

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For An Act To Be Entitled

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AN ACT TO AMEND THE COUNTY APPROPRIATION PROCESS; AND
FOR OTHER PURPOSES.

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Subtitle

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TO AMEND THE COUNTY APPROPRIATION
PROCESS.

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

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SECTION 1. Arkansas Code § 14-20-103 is amended to read as follows:

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14-20-103. Appropriations to be specific – Limitation.

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(a) The ~~county~~ quorum court shall specify the amount of appropriations
for each purpose in dollars and cents, and except as authorized in

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~~subsections (c) and (d) of this section, the total amount of appropriations~~

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for all county or district purposes for any one (1) year shall not exceed
ninety percent (90%) of the anticipated revenues for that year, ~~except for~~

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~~federal or state grants overseen by counties for which the court may~~
~~appropriate up to one hundred percent (100%) of the anticipated revenues for~~
~~that year.~~

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(b)(1) The quorum court may appropriate for any one (1) year up to one
hundred percent (100%) of the anticipated revenues for that year for federal
or state grants overseen by the county.

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(2) For revenues to qualify as a grant under this section, the
county ~~must~~ shall demonstrate that the state or federal agency characterized
the revenues as a grant.

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(c)(1) In any county in which a natural disaster, including, ~~but not~~



1 ~~limited to,~~ without limitation a flood or tornado, results in the county's
2 being declared a disaster area by the Governor or an appropriate official of
3 the United States Government, the quorum court ~~of the county~~ may appropriate
4 in excess of ninety percent (90%) of anticipated revenues.

5 (2) ~~Provided, any~~ However, appropriation of funds in excess of
6 ninety percent (90%) of anticipated revenues shall be made only for street
7 cleanup and repair, collection, transportation and disposal of debris, repair
8 or replacement of county facilities and equipment, and other projects or
9 costs directly related to or resulting from the natural disaster.

10 (d)(1) In any county in which sales and use tax revenues have been
11 dedicated for a specific purpose, the quorum court ~~of the county~~ may
12 appropriate up to one hundred percent (100%) of anticipated revenues from the
13 dedicated sales and use tax, provided that any appropriation of funds up to
14 one hundred percent (100%) of anticipated revenues shall be made and expended
15 only for the dedicated specific purpose of the tax.

16 (2) Subdivision (d)(1) of this section shall not:

17 (A) Apply to dedicated revenues that have been pledged for
18 bonds; or

19 (B) Include general sales and use tax revenues.

20 (e) In any county in which the quorum court deems it financially
21 necessary, the quorum court may appropriate for any one (1) year in excess of
22 ninety percent (90%) of the commissions and tax revenues anticipated for that
23 year for the county general fund operation of the offices of assessor,
24 collector, and treasurer.

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27 **APPROVED: 03/13/2015**
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