

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.

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009

# A Bill

SENATE BILL 285

4  
5 By: Joint Budget Committee  
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7

## For An Act To Be Entitled

8  
9 AN ACT TO REAPPROPRIATE THE BALANCES OF CAPITAL  
10 IMPROVEMENT APPROPRIATIONS FOR THE DEPARTMENT OF  
11 FINANCE AND ADMINISTRATION - REVENUE SERVICES  
12 DIVISION; AND FOR OTHER PURPOSES.  
13

## Subtitle

14  
15 AN ACT FOR THE DEPARTMENT OF FINANCE  
16 AND ADMINISTRATION - REVENUE SERVICES  
17 DIVISION REAPPROPRIATION.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. REAPPROPRIATION - INTEGRATED TAX SYSTEM. There is hereby  
24 appropriated, to the Department of Finance and Administration - Revenue  
25 Services Division, to be payable from the State Central Services Fund, for  
26 the Department of Finance and Administration - Revenue Services Division, the  
27 following:

28 (A) Effective July 1, 2009, the balance of the appropriation provided in  
29 Section 11 of Act 800 of 2007, for development and implementation of a new  
30 integrated tax system, in a sum not to exceed .....\$3,616,566.  
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32 SECTION 2. REAPPROPRIATION - INTEGRATED TAX SYSTEM CAPITAL PROJECT. There  
33 is hereby appropriated, to the Department of Finance and Administration -  
34 Revenue Services Division, to be payable from the General Improvement Fund or  
35 its successor fund or fund accounts, for the Department of Finance and  
36 Administration - Revenue Services Division, the following:



1 (A) Effective July 1, 2009, the balance of the appropriation provided in  
2 Item (A) of Section 1 of Act 1496 of 2007, for the cost of purchasing,  
3 development and implementation of enhanced tax return processing, including  
4 report comparisons, data mining, error processing, increased security,  
5 integrated taxpayer data and support, internet accessibility, personnel and  
6 resource management, and electronic filing and remittance, in a sum not to  
7 exceed .....\$30,000,000.  
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9 SECTION 3. DISBURSEMENT CONTROLS. (A) No contract may be awarded nor  
10 obligations otherwise incurred in relation to the project or projects  
11 described herein in excess of the State Treasury funds actually available  
12 therefor as provided by law. Provided, however, that institutions and  
13 agencies listed herein shall have the authority to accept and use grants and  
14 donations including Federal funds, and to use its unobligated cash income or  
15 funds, or both available to it, for the purpose of supplementing the State  
16 Treasury funds for financing the entire costs of the project or projects  
17 enumerated herein. Provided further, that the appropriations and funds  
18 otherwise provided by the General Assembly for Maintenance and General  
19 Operations of the agency or institutions receiving appropriation herein shall  
20 not be used for any of the purposes as appropriated in this act.

21 (B) The restrictions of any applicable provisions of the State Purchasing  
22 Law, the General Accounting and Budgetary Procedures Law, the Revenue  
23 Stabilization Law and any other applicable fiscal control laws of this State  
24 and regulations promulgated by the Department of Finance and Administration,  
25 as authorized by law, shall be strictly complied with in disbursement of any  
26 funds provided by this act unless specifically provided otherwise by law.  
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28 SECTION 4. LEGISLATIVE INTENT. It is the intent of the General Assembly  
29 that any funds disbursed under the authority of the appropriations contained  
30 in this act shall be in compliance with the stated reasons for which this act  
31 was adopted, as evidenced by the Agency Requests, Executive Recommendations  
32 and Legislative Recommendations contained in the budget manuals prepared by  
33 the Department of Finance and Administration, letters, or summarized oral  
34 testimony in the official minutes of the Arkansas Legislative Council or  
35 Joint Budget Committee which relate to its passage and adoption.  
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1        SECTION 5. EMERGENCY CLAUSE. It is found and determined by the General  
2 Assembly, that the Constitution of the State of Arkansas prohibits the  
3 appropriation of funds for more than a one (1) year period; that the  
4 effectiveness of this Act on July 1, 2009 is essential to the operation of  
5 the agency for which the appropriations in this Act are provided, and that in  
6 the event of an extension of the Regular Session, the delay in the effective  
7 date of this Act beyond July 1, 2009 could work irreparable harm upon the  
8 proper administration and provision of essential governmental programs.  
9 Therefore, an emergency is hereby declared to exist and this Act being  
10 necessary for the immediate preservation of the public peace, health and  
11 safety shall be in full force and effect from and after July 1, 2009.

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