

1 State of Arkansas
2 92nd General Assembly
3 Fiscal Session, 2020
4

As Engrossed: H4/15/20

A Bill

HOUSE BILL 1083

5 By: Joint Budget Committee
6

For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
9 AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE
10 AND ADMINISTRATION FOR THE FISCAL YEAR ENDING JUNE
11 30, 2021; AND FOR OTHER PURPOSES.
12
13

Subtitle

14 AN ACT FOR THE DEPARTMENT OF FINANCE AND
15 ADMINISTRATION APPROPRIATION FOR THE
16 2020-2021 FISCAL YEAR.
17
18
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
21

22 SECTION 1. REGULAR SALARIES - SHARED SERVICES. There is hereby
23 established for the Department of Finance and Administration for the 2020-
24 2021 fiscal year, the following maximum number of regular employees.
25

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2020-2021
30	(1)	SC006 SEC. OF FINANCE & ADMINISTRATION	<u>1</u>	GRADE SE05
31		MAX. NO. OF EMPLOYEES	1	

32
33 SECTION 2. APPROPRIATION - SHARED SERVICES PAYING ACCOUNT. There is
34 hereby appropriated, to the Department of Finance and Administration, to be
35 payable from the paying account as determined by the Chief Fiscal Officer of
36 the State with transfers from the State Central Services Fund, for personal



1 services and operating expenses of the Department of Finance and
 2 Administration - Shared Services for the fiscal year ending June 30, 2021,
 3 the following:

5 ITEM	FISCAL YEAR
6 <u>NO.</u>	<u>2020-2021</u>
7 (01) REGULAR SALARIES	\$173,847
8 (02) PERSONAL SERVICES MATCHING	39,933
9 (03) MAINT. & GEN. OPERATION	
10 (A) OPER. EXPENSE	0
11 (B) CONF. & TRAVEL	0
12 (C) PROF. FEES	0
13 (D) CAP. OUTLAY	0
14 (E) DATA PROC.	0
15 (04) SHARED SERVICES PROGRAMS	<u>0</u>
16 TOTAL AMOUNT APPROPRIATED	<u><u>\$213,780</u></u>

17

18 SECTION 3. REGULAR SALARIES - BUDGET AND MANAGEMENT SERVICES. There is
 19 hereby established for the Department of Finance and Administration - Budget
 20 and Management Services Division for the 2020-2021 fiscal year, the following
 21 maximum number of regular employees.

22

23		Maximum Annual	
24		Salary Rate	
25	Item Class	Fiscal Year	
26	<u>No. Code Title</u>	<u>2020-2021</u>	
		Maximum	
		No. of	
		Employees	
27	(1) U001U DFA DIRECTOR	1	GRADE SE05
28	(2) U002U DFA DEPUTY DIR AND CHIEF OF STAFF	1	GRADE SE04
29	(3) N012N DFA DEPUTY DIRECTOR AND CONTROLLER	1	GRADE SE03
30	(4) N033N DFA ADMINISTRATIVE SVCS ADMINISTRATOR	1	GRADE SE02
31	(5) N038N DFA BUDGET ADMINISTRATOR	1	GRADE SE02
32	(6) N011N DFA CHIEF INFORMATION OFFICER	1	GRADE SE02
33	(7) D004N DFA IGS/STATE TECH ADMINISTRATOR	1	GRADE SE02
34	(8) N042N DFA TAX RESEARCH ADMINISTRATOR	1	GRADE SE02
35	(9) D005N DFA IT TECHNICAL SPECIALIST	6	GRADE IT11
36	(10) D002C DFA OIS ASSISTANT ADMINISTRATOR	2	GRADE IT10

1	(11)	D011C DFA ERP SYSTEM MANAGER	4	GRADE IT09
2	(12)	D021C DFA ERP GROUP LEAD	6	GRADE IT08
3	(13)	D007C INFORMATION SYSTEMS MANAGER	2	GRADE IT08
4	(14)	D030C INFORMATION SYSTEMS COORDINATOR	1	GRADE IT07
5	(15)	D028C SENIOR SOFTWARE SUPPORT SPECIALIST	3	GRADE IT07
6	(16)	D033C DFA ERP ANALYST	42	GRADE IT06
7	(17)	D039C NETWORK SUPPORT SPECIALIST	1	GRADE IT06
8	(18)	D038C SENIOR SOFTWARE SUPPORT ANALYST	5	GRADE IT06
9	(19)	D016C SENIOR TECHNOLOGY ANALYST	4	GRADE IT06
10	(20)	D054C COMPUTER SUPPORT COORDINATOR	2	GRADE IT05
11	(21)	D063C COMPUTER SUPPORT SPECIALIST	2	GRADE IT05
12	(22)	D061C INFO SYSTEMS COORDINATION SPECIALIST	1	GRADE IT05
13	(23)	D052C SOFTWARE SUPPORT ANALYST	8	GRADE IT05
14	(24)	D056C SYSTEMS COORDINATION ANALYST	2	GRADE IT05
15	(25)	D058C COMPUTER OPERATIONS COORDINATOR	1	GRADE IT04
16	(26)	D065C NETWORK SUPPORT ANALYST	6	GRADE IT04
17	(27)	D064C WEBSITE DEVELOPER	2	GRADE IT04
18	(28)	D071C COMPUTER SUPPORT ANALYST	5	GRADE IT03
19	(29)	D084C COMPUTER OPERATOR	3	GRADE IT02
20	(30)	D079C COMPUTER SUPPORT TECHNICIAN	3	GRADE IT02
21	(31)	A002C DFA ASST ACCOUNTING ADMINISTRATOR	2	GRADE GS15
22	(32)	G001C DFA ASST ADMIN SVCS ADMINISTRATOR	1	GRADE GS15
23	(33)	R002C DFA ASSISTANT BUDGET ADMINISTRATOR	2	GRADE GS15
24	(34)	P006N DFA DIRECTOR OF COMMUNICATIONS	1	GRADE GS15
25	(35)	A001C DFA ASST TAX RESEARCH ADMINISTRATOR	1	GRADE GS14
26	(36)	A006C DFA REVENUE TAX DIVISION MANAGER	1	GRADE GS13
27	(37)	R040C DFA STATEWIDE PROGRAM MANAGER	6	GRADE GS13
28	(38)	A021C AGENCY CONTROLLER I	2	GRADE GS12
29	(39)	A025C DFA ACCOUNTING CAFR COORDINATOR	5	GRADE GS12
30	(40)	G002C DFA ASSISTANT IGS ADMINISTRATOR	1	GRADE GS12
31	(41)	G024C DEPARTMENT ADMINISTRATIVE LAW JUDGE	2	GRADE GS12
32	(42)	A027C ACCOUNTING OPERATIONS MANAGER	1	GRADE GS11
33	(43)	R013C AGENCY HUMAN RESOURCES MANAGER	1	GRADE GS11
34	(44)	A007C AUDIT MANAGER	1	GRADE GS11
35	(45)	R041C DFA STATEWIDE PROGRAM COORDINATOR	27	GRADE GS11
36	(46)	A052C ACCOUNTING COORDINATOR	1	GRADE GS09

1	(47)	A082C ACCOUNTANT II	2	GRADE GS08
2	(48)	R021C BUDGET ANALYST	1	GRADE GS08
3	(49)	R042C DFA CAFR ASSET SPECIALIST	1	GRADE GS08
4	(50)	A057C DFA TAX RESEARCH ANALYST	1	GRADE GS08
5	(51)	A089C ACCOUNTANT I	12	GRADE GS07
6	(52)	V008C BUYER SUPERVISOR	1	GRADE GS07
7	(53)	G133C DFA DIVISION MANAGER I	1	GRADE GS07
8	(54)	G132C DFA PROGRAM MANAGER	8	GRADE GS07
9	(55)	A109C DFA SEFA / CAFR SPECIALIST	1	GRADE GS07
10	(56)	C010C EXECUTIVE ASSISTANT TO THE DIRECTOR	1	GRADE GS07
11	(57)	G147C GRANTS COORDINATOR	3	GRADE GS07
12	(58)	A065C PAYROLL SERVICES COORDINATOR	1	GRADE GS07
13	(59)	C037C ADMINISTRATIVE ANALYST	7	GRADE GS06
14	(60)	R022C BENEFITS COORDINATOR	1	GRADE GS06
15	(61)	V010C DFA BUYER	4	GRADE GS06
16	(62)	C018C DFA EXECUTIVE ASSISTANT TO THE CMSNR	1	GRADE GS06
17	(63)	A074C FISCAL SUPPORT SUPERVISOR	4	GRADE GS06
18	(64)	G180C GRANTS ANALYST	9	GRADE GS06
19	(65)	R025C HUMAN RESOURCES ANALYST	8	GRADE GS06
20	(66)	B076C RESEARCH PROJECT ANALYST	2	GRADE GS06
21	(67)	A091C FISCAL SUPPORT ANALYST	4	GRADE GS05
22	(68)	D077C HELP DESK SPECIALIST	6	GRADE GS05
23	(69)	E051C STAFF DEVELOPMENT SPECIALIST	1	GRADE GS05
24	(70)	C056C ADMINISTRATIVE SPECIALIST III	5	GRADE GS04
25	(71)	A098C FISCAL SUPPORT SPECIALIST	7	GRADE GS04
26	(72)	C046C LEGAL SUPPORT SPECIALIST	1	GRADE GS04
27	(73)	C059C DFA SERVICE REPRESENTATIVE	8	GRADE GS03
28	(74)	C076C DFA TECHNICIAN	<u>1</u>	GRADE GS02
29		MAX. NO. OF EMPLOYEES	276	

30

31 SECTION 4. EXTRA HELP - BUDGET AND MANAGEMENT SERVICES. There is
 32 hereby authorized, for the Department of Finance and Administration - Budget
 33 and Management Services Division for the 2020-2021 fiscal year, the following
 34 maximum number of part-time or temporary employees, to be known as "Extra
 35 Help", payable from funds appropriated herein for such purposes: twelve (12)
 36 temporary or part-time employees, when needed, at rates of pay not to exceed

1 those provided in the Uniform Classification and Compensation Act, or its
 2 successor, or this act for the appropriate classification.

3

4 SECTION 5. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES - OPERATIONS.

5 There is hereby appropriated, to the Department of Finance and
 6 Administration, to be payable from the State Central Services Fund, for
 7 personal services and operating expenses of the Department of Finance and
 8 Administration - Budget and Management Services Division for the fiscal year
 9 ending June 30, 2021, the following:

10

11 ITEM	FISCAL YEAR
12 <u>NO.</u>	<u>2020-2021</u>
13 (01) REGULAR SALARIES	\$15,731,263
14 (02) EXTRA HELP	30,000
15 (03) PERSONAL SERVICES MATCHING	4,938,011
16 (04) OVERTIME	5,000
17 (05) MAINT. & GEN. OPERATION	
18 (A) OPER. EXPENSE	2,076,201
19 (B) CONF. & TRAVEL	355,199
20 (C) PROF. FEES	365,000
21 (D) CAP. OUTLAY	100,000
22 (E) DATA PROC.	<u>0</u>
23 TOTAL AMOUNT APPROPRIATED	<u>\$23,600,674</u>

24

25 SECTION 6. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES -
 26 MISCELLANEOUS CASH. There is hereby appropriated, to the Department of
 27 Finance and Administration, to be payable from the cash fund deposited in the
 28 State Treasury as determined by the Chief Fiscal Officer of the State, for
 29 operating expenses of the Department of Finance and Administration - Budget
 30 and Management Services for the fiscal year ending June 30, 2021, the
 31 following:

32

33 ITEM	FISCAL YEAR
34 <u>NO.</u>	<u>2020-2021</u>
35 (01) MAINT. & GEN. OPERATION	
36 (A) OPER. EXPENSE	\$35,000

1	(B) CONF. & TRAVEL	0
2	(C) PROF. FEES	5,000
3	(D) CAP. OUTLAY	0
4	(E) DATA PROC.	0
5	(02) REFUNDS/INVESTMENTS/TRANSFERS	<u>300,000</u>
6	TOTAL AMOUNT APPROPRIATED	<u><u>\$340,000</u></u>

7

8 SECTION 7. EXTRA HELP - BUDGET AND MANAGEMENT SERVICES - VICTIMS OF

9 CRIME JUSTICE ASSISTANCE - FEDERAL. There is hereby authorized, for the

10 Department of Finance and Administration - Budget and Management Services

11 Division for the 2020-2021 fiscal year, the following maximum number of part-

12 time or temporary employees, to be known as "Extra Help", payable from funds

13 appropriated herein for such purposes: one (1) temporary or part-time

14 employees, when needed, at rates of pay not to exceed those provided in the

15 Uniform Classification and Compensation Act, or its successor, or this act

16 for the appropriate classification.

17

18 SECTION 8. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES - VICTIMS OF

19 CRIME JUSTICE ASSISTANCE - FEDERAL. There is hereby appropriated, to the

20 Department of Finance and Administration - Budget and Management Services

21 Division, to be payable from the federal funds as designated by the Chief

22 Fiscal Officer of the State, for personal services, operating expenses and

23 administration of federal funds received through the Federal Victims of Crime

24 Act, Stop Violence Against Women Act, and the Family Violence Prevention and

25 Services Act for the fiscal year ending June 30, 2021, the following:

27	ITEM	FISCAL YEAR
28	<u>NO.</u>	<u>2020-2021</u>
29	(01) REGULAR SALARIES	\$470,483
30	(02) EXTRA HELP	6,272
31	(03) PERSONAL SERVICES MATCHING	165,356
32	(04) OVERTIME	2,500
33	(05) MAINT. & GEN. OPERATION	
34	(A) OPER. EXPENSE	150,000
35	(B) CONF. & TRAVEL	13,000
36	(C) PROF. FEES	74,219

1	(D) CAP. OUTLAY	0
2	(E) DATA PROC.	0
3	(06) GRANTS AND AID - STATEWIDE VIOLENCE	
4	PREVENTION ACTIVITIES	30,440,304
5	(07) REFUNDS/REIMBURSEMENTS	78,125
6	(08) GRANTS MGMT SYSTEM	<u>200,000</u>
7	TOTAL AMOUNT APPROPRIATED	<u>\$31,600,259</u>

8

9 SECTION 9. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES - VICTIMS OF
 10 CRIME JUSTICE ASSISTANCE - STATE. There is hereby appropriated, to the
 11 Department of Finance and Administration - Budget and Management Services
 12 Division, to be payable from the Miscellaneous Agencies Fund Account, for
 13 grants-in-aid to state agencies, local governments, and nonprofit
 14 organizations for matching funds to implement approved programs through the
 15 Victims of Crime Justice Assistance Program for the fiscal year ending June
 16 30, 2021, the following:

17

18	ITEM	FISCAL YEAR
19	<u>NO.</u>	<u>2020-2021</u>
20	(01) VICTIMS OF CRIME JUSTICE ASSISTANCE	
21	PROGRAM MATCHING GRANTS	<u>\$359,196</u>

22

23 SECTION 10. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES - DEPARTMENT
 24 OF JUSTICE NON-VICTIM ASSISTANCE GRANTS - FEDERAL. There is hereby
 25 appropriated, to the Department of Finance and Administration - Budget and
 26 Management Services Division, to be payable from the federal funds as
 27 designated by the Chief Fiscal Officer of the State, for personal services,
 28 operating expenses and distribution of federal funds to state agencies, local
 29 governments and entities that support improvements in the State's criminal
 30 justice system for the fiscal year ending June 30, 2021, the following:

31

32	ITEM	FISCAL YEAR
33	<u>NO.</u>	<u>2020-2021</u>
34	(01) REGULAR SALARIES	\$169,991
35	(02) PERSONAL SERVICES MATCHING	64,492
36	(03) MAINT. & GEN. OPERATION	

1	(A) OPER. EXPENSE	168,129
2	(B) CONF. & TRAVEL	3,500
3	(C) PROF. FEES	205,000
4	(D) CAP. OUTLAY	0
5	(E) DATA PROC.	0
6	(04) GRANTS/AID - DEPT OF JUSTICE	
7	NON-VICTIM ASSISTANCE MATCHING GRANTS	4,000,000
8	(05) REFUNDS/REIMBURSEMENTS	<u>200,000</u>
9	TOTAL AMOUNT APPROPRIATED	<u><u>\$4,811,112</u></u>

10

11 SECTION 11. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES - DEPARTMENT

12 OF JUSTICE NON-VICTIM ASSISTANCE GRANTS - STATE. There is hereby

13 appropriated, to the Department of Finance and Administration - Budget and

14 Management Services Division, to be payable from the Miscellaneous Agencies

15 Fund Account, for grants and aid to state agencies and local governments for

16 matching funds and to implement or sustain approved drug law enforcement,

17 violent offender, substance abuse and other non-victim assistance program

18 grants for the fiscal year ending June 30, 2021, the following:

19

20	ITEM	FISCAL YEAR
21	<u>NO.</u>	<u>2020-2021</u>
22	(01) DEPT OF JUSTICE NON-VICTIM ASSISTANCE	
23	MATCHING GRANTS	<u><u>\$1,000,000</u></u>

24

25 SECTION 12. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES -

26 INFORMATION TECHNOLOGY. There is hereby appropriated, to the Department of

27 Finance and Administration, to be payable from the State Central Services

28 Fund, for personal services and operating expenses of the Department of

29 Finance and Administration - Budget and Management Services Division for the

30 fiscal year ending June 30, 2021, the following:

31

32	ITEM	FISCAL YEAR
33	<u>NO.</u>	<u>2020-2021</u>
34	(01) INFORMATION TECHNOLOGY SERVICES	\$22,850,000
35	(02) AASIS BILLINGS	<u>6,500,000</u>
36	TOTAL AMOUNT APPROPRIATED	<u><u>\$29,350,000</u></u>

1
 2 SECTION 13. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES - STATEWIDE
 3 PAYROLL PAYING. There is hereby appropriated, to the Department of Finance
 4 and Administration - Budget and Management Services, to be payable from the
 5 paying account as determined by the Chief Fiscal Officer of the State, for
 6 providing disbursement of personal services of the various state agencies as
 7 a result of the consolidation to one federal identification number for all
 8 state agencies in the State of Arkansas for the fiscal year ending June 30,
 9 2021, the following:

11	ITEM	FISCAL YEAR
12	<u>NO.</u>	<u>2020-2021</u>
13	(01) STATEWIDE PAYROLL PAYING	<u>\$100,000</u>

14
 15 SECTION 14. REGULAR SALARIES - BUDGET AND MANAGEMENT SERVICES -
 16 DEVELOPMENTAL DISABILITIES PLANNING COUNCIL. There is hereby established for
 17 the Department of Finance and Administration - Budget and Management Services
 18 Division for the 2020-2021 fiscal year, the following maximum number of
 19 regular employees.

21				Maximum Annual
22				Salary Rate
23	Item	Class	Maximum	Fiscal Year
24	<u>No.</u>	<u>Code Title</u>	<u>No. of</u>	<u>2020-2021</u>
			<u>Employees</u>	
25	(1)	U127U EXEC DIR DEV DISABILITIES COUNCIL	1	GRADE GS11
26	(2)	G109C GRANTS MANAGER	1	GRADE GS09
27	(3)	G147C GRANTS COORDINATOR	2	GRADE GS07
28	(4)	C022C BUSINESS OPERATIONS SPECIALIST	<u>1</u>	GRADE GS05
29		MAX. NO. OF EMPLOYEES	5	

30
 31 SECTION 15. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES -
 32 DEVELOPMENTAL DISABILITIES PLANNING COUNCIL - STATE. There is hereby
 33 appropriated, to the Department of Finance and Administration, to be payable
 34 from the Miscellaneous Agencies Fund Account, for personal services of the
 35 Department of Finance and Administration - Budget and Management Services
 36 Division - Developmental Disabilities Planning Council - State for the fiscal

1 year ending June 30, 2021, the following:

2

3 ITEM	FISCAL YEAR
4 <u>NO.</u>	<u>2020-2021</u>
5 (01) REGULAR SALARIES	\$28,407
6 (02) PERSONAL SERVICES MATCHING	<u>8,040</u>
7 TOTAL AMOUNT APPROPRIATED	<u><u>\$36,447</u></u>

8

9 SECTION 16. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES -
 10 DEVELOPMENTAL DISABILITIES PLANNING COUNCIL - FEDERAL. There is hereby
 11 appropriated, to the Department of Finance and Administration, to be payable
 12 from the federal funds as designated by the Chief Fiscal Officer of the
 13 State, for personal services, operating expenses and grants and aid of the
 14 Department of Finance and Administration - Budget and Management Services
 15 Division - Developmental Disabilities Planning Council - Federal for the
 16 fiscal year ending June 30, 2021, the following:

17

18 ITEM	FISCAL YEAR
19 <u>NO.</u>	<u>2020-2021</u>
20 (01) REGULAR SALARIES	\$282,394
21 (02) PERSONAL SERVICES MATCHING	90,320
22 (03) MAINT. & GEN. OPERATION	
23 (A) OPER. EXPENSE	259,025
24 (B) CONF. & TRAVEL	10,843
25 (C) PROF. FEES	120,000
26 (D) CAP. OUTLAY	0
27 (E) DATA PROC.	0
28 (04) GRANTS AND AID	<u>690,929</u>
29 TOTAL AMOUNT APPROPRIATED	<u><u>\$1,453,511</u></u>

30

31 SECTION 17. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES - DOMESTIC
 32 VIOLENCE SHELTER FUND. There is hereby appropriated, to the Department of
 33 Finance and Administration, to be payable from the Domestic Violence Shelter
 34 Fund, for statewide grants awarded to a statewide domestic violence entity
 35 under the Arkansas Domestic Violence Shelter Act of the Department of Finance
 36 and Administration - Budget and Management Services Division for the fiscal

1 year ending June 30, 2021, the following:

2

3 ITEM	FISCAL YEAR
4 <u>NO.</u>	<u>2020-2021</u>
5 (01) DOMESTIC VIOLENCE SHELTER GRANTS	<u>\$50,000</u>

6

7 SECTION 18. APPROPRIATION - BUDGET AND MANAGEMENT SERVICES - JUSTICE
 8 REINVESTMENT INITIATIVE. There is hereby appropriated, to the Department of
 9 Finance and Administration, to be payable from the federal funds as
 10 designated by the Chief Fiscal Officer of the State, for grants and aid
 11 related to the Justice Reinvestment Initiative of the Department of Finance
 12 and Administration - Budget and Management Services Division for the fiscal
 13 year ending June 30, 2021, the following:

14

15 ITEM	FISCAL YEAR
16 <u>NO.</u>	<u>2020-2021</u>
17 (01) JUSTICE REINVESTMENT INITIATIVE GRANTS & AID	<u>\$496,717</u>

18

19 SECTION 19. REGULAR SALARIES - REVENUE SERVICES DIVISION. There is
 20 hereby established for the Department of Finance and Administration - Revenue
 21 Services Division for the 2020-2021 fiscal year, the following maximum number
 22 of regular employees.

23

24			Maximum Annual
25		Maximum	Salary Rate
26	Item Class	No. of	Fiscal Year
27	<u>No. Code Title</u>	<u>Employees</u>	<u>2020-2021</u>
28	(1) N003N DFA DEP DIR AND COMMR OF REVENUE	1	GRADE SE03
29	(2) N037N DFA DRIVER LICENSE ADMINISTRATOR	1	GRADE SE02
30	(3) N035N DFA MOTOR VEHICLE ADMINISTRATOR	1	GRADE SE02
31	(4) N004N DFA REV ASST COMMR POLICY & LEGAL	1	GRADE SE02
32	(5) G002N DFA REVENUE CHIEF COUNSEL	1	GRADE SE02
33	(6) N030N DFA STATE REVENUE OFFICE ADMIN	1	GRADE SE02
34	(7) N029N DFA TAX ADMINISTRATOR	2	GRADE SE02
35	(8) N028N DFA TAX AUDIT ADMINISTRATOR	1	GRADE SE02
36	(9) A003N DFA REVENUE ASSISTANT ADMINISTRATOR	12	GRADE GS14

1	(10)	A006C DFA REVENUE TAX DIVISION MANAGER	10	GRADE GS13
2	(11)	G025C ATTORNEY SUPERVISOR	3	GRADE GS12
3	(12)	G024C DEPARTMENT ADMINISTRATIVE LAW JUDGE	1	GRADE GS12
4	(12.1)	A014C FISCAL DIVISION MANAGER	1	GRADE GS12
5	(13)	G047C ATTORNEY SPECIALIST	14	GRADE GS11
6	(14)	G044C DFA REV PROBLEM RESOLUTION OFFICER	2	GRADE GS11
7	(15)	A033C TAX AUDITOR SUPERVISOR	30	GRADE GS11
8	(16)	G045C DFA DIVISION MANAGER III	2	GRADE GS09
9	(17)	T106C DFA REVENUE SECURITY SUPERVISOR	1	GRADE GS09
10	(18)	A054C TAX AUDITOR II	189	GRADE GS09
11	(19)	A082C ACCOUNTANT II	1	GRADE GS08
12	(20)	G084C DFA DIVISION MANAGER II	6	GRADE GS08
13	(21)	A049C DFA REVENUE OFFICE DISTRICT MANAGER	5	GRADE GS08
14	(22)	A089C ACCOUNTANT I	1	GRADE GS07
15	(23)	G133C DFA DIVISION MANAGER I	17	GRADE GS07
16	(24)	T032C DFA REVENUE SECURITY COORDINATOR	4	GRADE GS07
17	(25)	A059C TAX AUDITOR	3	GRADE GS07
18	(26)	A069C DFA REV OFFICE ASST DISTRICT MANAGER	5	GRADE GS07
19	(27)	C037C ADMINISTRATIVE ANALYST	3	GRADE GS06
20	(28)	A077C DFA LOCAL REVENUE OFFICE MANAGER	54	GRADE GS06
21	(29)	A074C FISCAL SUPPORT SUPERVISOR	6	GRADE GS06
22	(30)	C029C HEARING OFFICER	26	GRADE GS06
23	(31)	G179C LEGAL SERVICES SPECIALIST	1	GRADE GS06
24	(32)	S017C MAINTENANCE COORDINATOR	1	GRADE GS06
25	(33)	P027C PUBLIC INFORMATION SPECIALIST	1	GRADE GS06
26	(34)	S041C BOILER OPERATOR	7	GRADE GS05
27	(35)	A094C DFA LOCAL REVENUE OFFICE SUPERVISOR	88	GRADE GS05
28	(36)	C042C DFA REVENUE SUPERVISOR	30	GRADE GS05
29	(37)	A091C FISCAL SUPPORT ANALYST	23	GRADE GS05
30	(38)	R032C HUMAN RESOURCES PROGRAM REP	1	GRADE GS05
31	(39)	V015C PURCHASING SPECIALIST	2	GRADE GS05
32	(40)	C056C ADMINISTRATIVE SPECIALIST III	12	GRADE GS04
33	(41)	C048C DFA SUPERVISOR	94	GRADE GS04
34	(42)	A098C FISCAL SUPPORT SPECIALIST	6	GRADE GS04
35	(43)	C046C LEGAL SUPPORT SPECIALIST	8	GRADE GS04
36	(44)	C073C ADMINISTRATIVE SPECIALIST II	28	GRADE GS03

1	(45) C059C DFA SERVICE REPRESENTATIVE	715	GRADE GS03
2	(46) X172C TAX INVESTIGATOR	34	GRADE GS03
3	(47) C076C DFA TECHNICIAN	69	GRADE GS02
4	(48) S084C INSTITUTIONAL SERVICES SUPERVISOR	1	GRADE GS02
5	(49) S087C INSTITUTIONAL SERVICES ASSISTANT	<u>10</u>	GRADE GS01
6	MAX. NO. OF EMPLOYEES	1,536	

7

8 SECTION 20. EXTRA HELP - REVENUE SERVICES DIVISION. There is hereby
 9 authorized, for the Department of Finance and Administration - Revenue
 10 Services Division for the 2020-2021 fiscal year, the following maximum number
 11 of part-time or temporary employees, to be known as "Extra Help", payable
 12 from funds appropriated herein for such purposes: one hundred (100)
 13 temporary or part-time employees, when needed, at rates of pay not to exceed
 14 those provided in the Uniform Classification and Compensation Act, or its
 15 successor, or this act for the appropriate classification.

16

17 SECTION 21. APPROPRIATION - REVENUE SERVICES DIVISION - OPERATIONS.
 18 There is hereby appropriated, to the Department of Finance and
 19 Administration, to be payable from the State Central Services Fund, for
 20 personal services and operating expenses of the Department of Finance and
 21 Administration - Revenue Services Division for the fiscal year ending June
 22 30, 2021, the following:

23

24	ITEM	FISCAL YEAR
25	<u>NO.</u>	<u>2020-2021</u>
26	(01) REGULAR SALARIES	56,006,798
27	(02) EXTRA HELP	300,000
28	(03) PERSONAL SERVICES MATCHING	20,648,032
29	(04) OVERTIME	45,000
30	(05) MAINT. & GEN. OPERATION	
31	(A) OPER. EXPENSE	29,000,000
32	(B) CONF. & TRAVEL	90,000
33	(C) PROF. FEES	100,000
34	(D) CAP. OUTLAY	600,000
35	(E) DATA PROC.	<u>0</u>
36	TOTAL AMOUNT APPROPRIATED	<u>\$106,789,830</u>

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36

SECTION 22. APPROPRIATION - REVENUE SERVICES DIVISION - COMMERCIAL DRIVERS LICENSE PROGRAM. There is hereby appropriated, to the Department of Finance and Administration, to be payable from the Commercial Driver License Fund, for personal services and operating expenses of the Department of Finance and Administration - Revenue Services Division - Commercial Drivers License Program for the fiscal year ending June 30, 2021, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2020-2021</u>
(01) REGULAR SALARIES	\$282,411
(02) PERSONAL SERVICES MATCHING	115,579
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	4,352,352
(B) CONF. & TRAVEL	0
(C) PROF. FEES	0
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$4,750,342</u>

SECTION 23. APPROPRIATION - REVENUE SERVICES DIVISION - INDIVIDUAL INCOME TAX AND AD VALOREM PROPERTY TAX REBATES. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Individual Income Tax Withholding Fund, for the purpose of making individual income tax refunds of taxes withheld under the provisions of Arkansas Code beginning at 26-51-901 and property tax rebates under Amendment 79 of the Arkansas Constitution for the fiscal year ending June 30, 2021, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2020-2021</u>
(01) INDIVIDUAL INCOME TAX & AD VALOREM PROPERTY TAX REBATES REFUND/REIMBURSEMENTS	<u>\$780,000,000</u>

SECTION 24. APPROPRIATION - REVENUE SERVICES DIVISION - CORPORATE

1 INCOME TAX. There is hereby appropriated, to the Department of Finance and
2 Administration - Revenue Services Division, to be payable from the Corporate
3 Income Tax Withholding Fund, for the purpose of making corporate income tax
4 refunds of taxes withheld under the provisions of Arkansas Code 26-51-901 for
5 the fiscal year ending June 30, 2021, the following:

6	7 ITEM	FISCAL YEAR
8	<u>NO.</u>	<u>2020-2021</u>
9	(01) CORPORATE INCOME TAX -	
10	REFUNDS/REIMBURSEMENTS	<u>\$200,000,000</u>

11
12 SECTION 25. APPROPRIATION - REVENUE SERVICES DIVISION - GASOLINE TAX
13 REFUNDS. There is hereby appropriated, to the Department of Finance and
14 Administration - Revenue Services Division, to be payable from the Gasoline
15 Tax Refund Fund, for paying the valid gasoline tax refund claims of
16 agricultural users and bus drivers in the manner and to the extent provided
17 by law for the fiscal year ending June 30, 2021, the following:

18	19 ITEM	FISCAL YEAR
20	<u>NO.</u>	<u>2020-2021</u>
21	(01) GASOLINE TAX REFUND CLAIMS	<u>\$1,500,000</u>

22
23 SECTION 26. APPROPRIATION - REVENUE SERVICES DIVISION - INTERSTATE
24 MOTOR FUEL TAX REFUNDS. There is hereby appropriated, to the Department of
25 Finance and Administration - Revenue Services Division, to be payable from
26 the Interstate Motor Fuel Tax Refund Fund, for paying refunds to interstate
27 users of motor fuels and special motor fuels as authorized by law for the
28 fiscal year ending June 30, 2021, the following:

29	30 ITEM	FISCAL YEAR
31	<u>NO.</u>	<u>2020-2021</u>
32	(01) INTERSTATE MOTOR FUEL TAX -	
33	REFUND/REIMBURSEMENTS	<u>\$20,000,000</u>

34
35 SECTION 27. APPROPRIATION - REVENUE SERVICES DIVISION - MISCELLANEOUS
36 TAX REFUNDS. There is hereby appropriated, to the Department of Finance and

1 Administration - Revenue Services Division, to be payable from the
 2 Miscellaneous Revolving Fund, for making refunds of taxes erroneously paid
 3 and for refunds of the gross receipts taxes paid upon tickets to athletic
 4 events pursuant to Arkansas Code 26-52-412 and for other purposes as
 5 authorized by law for the fiscal year ending June 30, 2021, the following:

7 ITEM	FISCAL YEAR
8 <u>NO.</u>	<u>2020-2021</u>
9 (01) MISCELLANEOUS TAX -	
10 REFUND/REIMBURSEMENTS	<u>\$260,000,000</u>

11

12 SECTION 28. APPROPRIATION - REVENUE SERVICES DIVISION - SPECIAL PLATES.

13 There is hereby appropriated, to the Department of Finance and Administration
 14 - Revenue Services Division, to be payable from the cash fund deposited in
 15 the State Treasury as determined by the Chief Fiscal Officer of the State,
 16 for administrative and operating expenses of disbursing the Motor Vehicle
 17 Special License Plate fees to the proper entities for the fiscal year ending
 18 June 30, 2021, the following:

19

20 ITEM	FISCAL YEAR
21 <u>NO.</u>	<u>2020-2021</u>
22 (01) MV SPECIAL PLATES-ADMINISTRATIVE &	
23 OPERATING EXPENSES	<u>\$4,000,000</u>

24

25 SECTION 29. APPROPRIATION - REVENUE SERVICES DIVISION - REVENUE

26 MISCELLANEOUS CASH. There is hereby appropriated, to the Department of
 27 Finance and Administration - Revenue Services Division, to be payable from
 28 the cash fund deposited in the State Treasury as determined by the Chief
 29 Fiscal Officer of the State, for distribution of fees and service charges
 30 collected on behalf of other entities and for other purposes as authorized by
 31 law for the fiscal year ending June 30, 2021, the following:

32

33 ITEM	FISCAL YEAR
34 <u>NO.</u>	<u>2020-2021</u>
35 (01) DISTRIBUTION OF FEES / SERVICE CHARGES	<u>\$24,000,000</u>

36

1 SECTION 30. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
2 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SHARED
3 SERVICES.

4 (a)(1)(A) The Chief Fiscal Officer of the State may create paying
5 accounts on his or her books and on the books of the Treasurer of State and
6 the Auditor of State for the payment of personal services and operating
7 expenses by the Department of Finance and Administration.

8 (B) Upon prior approval of the Arkansas Legislative Council, or
9 if meeting in Legislative Session the Joint Budget Committee, the Chief
10 Fiscal Officer of the State shall direct the transfer of funds and
11 appropriations to the Shared Services Paying Account appropriation section of
12 this act and the transfer of positions to the Regular Salaries – Shared
13 Services appropriation section of this act on the books of the Treasurer of
14 State, the Auditor of State, and the Chief Fiscal Officer of the State.

15 (2) The transfer authority provided in subdivision (a)(1) of
16 this section for efficiencies and to eliminate duplication of services are
17 limited only to those services that are provided for multiple divisions of a
18 department, including without limitation to administration, human resources,
19 procurement, communications, fleet operations, and information services.

20 (3) The transfer authority provided to the department in
21 subdivision (a)(1) of this section may be used to make transfers only within
22 the department's appropriation act or between other appropriation acts
23 authorized for the department.

24 (b)(1) Each department utilizing the Shared Services Paying Account
25 section or Regular Salaries – Shared Services section of this act shall
26 submit a report to be included in the Budget Manuals for hearings, conducted
27 by the General Assembly, listing all shared services transfers of positions,
28 funds, and appropriation under this section, which shall be submitted as
29 instructed by the Department of Finance and Administration - Office of Budget
30 for uniformity.

31 (2) A report submitted under subdivision (b)(1) of this section
32 shall include the following:

33 (A) The position number, authorized position title, class
34 code, grade, business area, and name of the division, section, or unit for
35 the position being transferred to the Regular Salaries – Shared Services
36 section of this act; and

1 (B) The fund center, appropriation, appropriation amount,
2 commitment item or items, business area, and name of the division, section,
3 or unit for the fund or appropriation being transferred to the Shared
4 Services Paying Account.

5 (c)(1) It is the intent of the Ninety-Second General Assembly that the
6 authority under this section to transfer positions is intended for use for the
7 time period prior to Fiscal Year 2022 to allow cabinet-level departments to
8 establish a centralized Regular Salaries - Shared Services section, with the
9 recommendation that the position transfer authority granted under this section
10 be discontinued after that time.

11 (2) The Bureau of Legislative Research shall bring the
12 recommendation in subdivision (c)(1) of this section to the attention of the
13 chairs conducting the 2021 Regular Session pre-session budget hearings, the
14 chairs of the Special Language Subcommittee, and the members of the Special
15 Language Subcommittee during pre-session budget hearings.

16 (d) Determining the maximum number of employees and the maximum amount
17 of appropriation and general revenue funding for a cabinet-level department
18 each fiscal year is the prerogative of the General Assembly and is usually
19 accomplished by delineating the maximums in the appropriation act or acts and
20 establishing authorized positions and the general revenue allocations
21 authorized for each fund and fund account by amendment to the Revenue
22 Stabilization Law. Further, the General Assembly has determined that the
23 cabinet-level departments created under Acts 2019, No. 910, may operate more
24 efficiently if some flexibility is provided as authorized under this section.
25 Therefore, it is both necessary and appropriate that the General Assembly
26 maintain oversight by requiring prior approval of the Legislative Council or,
27 if the General Assembly is in session, the Joint Budget Committee, as
28 provided by this section. The requirement of approval by the Legislative
29 Council or Joint Budget Committee is not a severable part of this section.
30 If the requirement of approval by the Legislative Council or Joint Budget
31 Committee is ruled unconstitutional by a court of competent jurisdiction,
32 this entire section is void.

33 (e) The provisions of this section shall be in effect from the date of
34 passage through June 30, 2021.

35
36 SECTION 31. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS

1 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. BUDGET
2 AND MANAGEMENT SERVICES - DEPARTMENT OF JUSTICE NON-VICTIM ASSISTANCE GRANTS.
3 The funds appropriated in this Act for Department of Justice Non-Victim
4 Assistance Matching Grants shall be used for matching funds for administering
5 the Federal Grants provided in this Act for the Department of Justice Non-
6 Victim Assistance Grants. The Department of Finance and Administration -
7 Management Services Division is hereby authorized to call upon all state
8 agencies to assist in the implementation of the Department of Justice Non-
9 Victim Assistance Grants. However, if no Federal Grants are available to be
10 matched with these funds, the funding provided from the Miscellaneous
11 Agencies Fund Account may be used to provide funding for Drug Task Force
12 operations across the State. The funds appropriated in this Act for
13 Department of Justice Non-Victim Assistance Matching Grants may be used to
14 provide one hundred percent (100%) of the required matching funds for state
15 agencies and to provide up to sixty percent (60%) of the required matching
16 funds for local governments should Federal Grants be available. Such funds
17 and appropriation may be transferred to eligible state agencies or paid to
18 local governments to be used for matching federal funds for administration of
19 the Department of Justice Non-Victim Assistance Grants or paid to local
20 governments to be used to fund Drug Task Force operations in such amounts as
21 determined by the Arkansas Alcohol and Drug Abuse Coordinating Council or
22 other oversight agency as designated by the Governor. Any unobligated
23 balances in funds in this Act for the Department of Justice Non-Victim
24 Assistance Grants may be used by state agencies as matching funds for other
25 U.S. Department of Justice Grants in an amount determined by the Chief Fiscal
26 Officer of the State.
27 Any unexpended balances in funds provided for Department of Justice Non-
28 Victim Assistance Matching Grants in this act remaining on June 30, ~~2019~~
29 2020, may be carried forward and used for the same purpose during the fiscal
30 year ending June 30, ~~2020~~ 2021.

31 The provisions of this section shall be in effect only from July 1, ~~2019~~
32 2020 through June 30, ~~2020~~ 2021.

33

34 SECTION 32. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
35 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. REVENUE
36 SERVICES DIVISION - APPROPRIATION TRANSFERS. The Director of the Department

1 of Finance and Administration is authorized to transfer appropriation between
2 refund line item appropriations in this Act. The Director of the Department
3 of Finance and Administration shall immediately report any such transfers to
4 the Arkansas Legislative Council or Joint Budget Committee. Such report
5 shall contain the amounts transferred and the reasons for the same.

6 The provisions of this section shall be in effect only from July 1, 2019
7 2020 through June 30, ~~2020~~ 2021.

8
9 SECTION 33. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
10 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. REVENUE
11 SERVICES DIVISION - EXTRA HELP EXEMPTION. Extra Help positions authorized
12 herein are specifically exempt from limitation of hours, either by act or
13 regulation. Provided, however, when a temporary or part-time employee is
14 employed by the Department of Finance and Administration - Revenue Services
15 Division for a period of time exceeding seven (7) months, a report of such
16 shall be filed with the Arkansas Legislative Council or Joint Budget
17 Committee.

18 The provisions of this section shall be in effect only from July 1, 2019
19 2020 through June 30, ~~2020~~ 2021.

20
21 SECTION 34. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
22 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. REVENUE
23 SERVICES DIVISION - AUTHORITY TO EMPLOY CERTIFIED LAW ENFORCEMENT OFFICERS.
24 The Director of the Department of Finance and Administration is authorized to
25 employ certified law enforcement officers and specialized police personnel as
26 certified under § 12-9-101 et seq. The certified law enforcement officers and
27 specialized police personnel employed under this section shall be responsible
28 for maintaining order and providing for the security, protection, and safety
29 of the Department of Finance and Administration buildings, grounds, property,
30 employees and customers. The certified law enforcement officer shall have the
31 powers, duties, privileges, and immunities of a certified law enforcement
32 officer.

33 The following two classifications shall be used by the agency for
34 security, protection, and safety personnel:

35	Item Class	Maximum No. of	Salary Rate Fiscal Year
36			

No.	Code	Title	Employees	2019-2020	2020-2021
1	(1)	T106C DFA REVENUE SECURITY SUPERVISOR	1	GRADE	GS09
2	(2)	T032C DFA REVENUE SECURITY COORDINATOR	<u>4</u>	GRADE	GS07
3		MAX. NO. OF EMPLOYEES	5		

4
5
6 Department of Finance and Administration Alcoholic Beverage Control
7 Enforcement Division will manage training and certification of the certified
8 law enforcement officers and specialized police personnel and maintain all
9 required documentation.

10 The provisions of this section shall be in effect only from July 1, ~~2019~~
11 2020 through June 30, ~~2020~~ 2021.

12
13 SECTION 35. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
14 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. REVENUE
15 SERVICES DIVISION - CONTINGENT POSITIONS. There is hereby established for the
16 Department of Finance and Administration - Revenue Division - Contingent
17 Positions for the ~~2019-2020~~ 2020-2021 fiscal year, the following maximum
18 number of regular employees whose salaries shall be governed by the
19 provisions of the Uniform Classification and Compensation Act (Arkansas Code
20 § 21-5-201 et seq.), or its successor, and all laws amendatory thereto. All
21 persons occupying positions authorized herein are hereby governed by the
22 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas
23 Code § 21-5-101), or its successor.

24 CONTINGENT POSITIONS – DATA ENTRY

ITEM CLASS	MAXIMUM	SALARY RATE
NO. CODE TITLE	NO. OF	FISCAL YEAR
<u>NO.</u>	<u>EMPLOYEES</u>	<u>2019-2020 2020-2021</u>
25	(1) CO42C DFA REVENUE SUPERVISOR	2 GRADE GS05
26	(2) C059C DFA SERVICE REPRESENTATIVE	8 GRADE GS03
27	(3) C076C DFA TECHNICIAN	<u>40</u> GRADE GS02
28	MAX CONTINGENT EMPLOYEES	50

29
30
31
32 If it has been determined by the Director of the Department of Finance and
33 Administration that the Department cannot continue a contract with a private
34 provider and the Director deems it necessary to utilize Department staff to
35 provide the required services, the Department is allowed, after seeking prior
36 review by the Arkansas Legislative Council or Joint Budget Committee, to

1 utilize the contingent positions for data entry contained in this Section and
2 make the appropriate transfers from the various Maintenance and Operations,
3 Professional Fees and Services or Data Processing line items contained in the
4 Revenue Services Division - Operations Appropriation Section of this Act to
5 Regular Salaries and Personal Services Matching.

6 The provisions of this section shall be in effect only from July 1, 2019
7 2020 through June 30, ~~2020~~ 2021.

8
9 SECTION 36. SPECIAL LANGUAGE. CODE AMENDMENT. Arkansas Code § 23-115-
10 701(e)(2), concerning major procurement contracts under the Arkansas
11 Scholarship Lottery Act, is amended to read as follows:

12 (2) The Legislative Council, or if the
13 General Assembly is in session, the Joint Budget Committee, shall provide the
14 office with its review as to the propriety of the major procurement contract
15 and each amendment or modification to a proposed or executed major
16 procurement contract within thirty (30) days after receipt of the proposed
17 major procurement contract or the amendment or modification to a proposed or
18 executed major procurement contract.

19
20 SECTION 37. SPECIAL LANGUAGE - CODE AMENDMENT. Arkansas Code Title
21 26, Chapter 51, Subchapter 3, is amended to add an additional section to read
22 as follows:

23 26-51-316. Disaster relief payments and rebates.

24 (a) There is allowed an exemption from the income tax imposed under
25 this chapter for:

26 (1) Payments made to a taxpayer by the United States Department
27 of Agriculture under the Market Facilitation Program authorized by 15 U.S.C §
28 714, as it existed on January 1, 2020; and

29 (2) Recovery rebates provided by the United States Department of
30 the Treasury under Section 6428 of the Coronavirus Aid, Relief, and Economic
31 Security Act, Pub. L. No. 116-136.

32 (b) Expenses for losses related to the receipt of a payment from the
33 Market Facilitation Program to a taxpayer are not deductible or otherwise
34 permitted to offset any other income from the tax year in which the loss or
35 expenses are incurred.

36

1 SECTION 38. EFFECTIVE DATE. Section 37 of this act is effective for
2 tax years beginning on or after January 1, 2020.

3
4 SECTION 39. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
5 authorized by this act shall be limited to the appropriation for such agency
6 and funds made available by law for the support of such appropriations; and
7 the restrictions of the State Procurement Law, the General Accounting and
8 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
9 Procedures and Restrictions Act, or their successors, and other fiscal
10 control laws of this State, where applicable, and regulations promulgated by
11 the Department of Finance and Administration, as authorized by law, shall be
12 strictly complied with in disbursement of said funds.

13
14 SECTION 40. LEGISLATIVE INTENT. It is the intent of the General
15 Assembly that any funds disbursed under the authority of the appropriations
16 contained in this act shall be in compliance with the stated reasons for
17 which this act was adopted, as evidenced by the Agency Requests, Executive
18 Recommendations and Legislative Recommendations contained in the budget
19 manuals prepared by the Department of Finance and Administration, letters, or
20 summarized oral testimony in the official minutes of the Arkansas Legislative
21 Council or Joint Budget Committee which relate to its passage and adoption.

22
23 SECTION 41. EMERGENCY CLAUSE. It is found and determined by the
24 General Assembly, that the Constitution of the State of Arkansas prohibits
25 the appropriation of funds for more than a one (1) year period; that the
26 effectiveness of this Act on July 1, 2020 is essential to the operation of
27 the agency for which the appropriations in this Act are provided; with the
28 exception that Section 37 and Section 38 in this Act shall be in full force
29 and effect from and after the date of its passage and approval, and that in
30 the event of an extension of the Legislative Session, the delay in the
31 effective date of this Act beyond July 1, 2020, with the exception that
32 Section 37 and Section 38 in this Act shall be in full force and effect from
33 and after the date of its passage and approval, could work irreparable harm
34 upon the proper administration and provision of essential governmental
35 programs. Therefore, an emergency is hereby declared to exist and this Act
36 being necessary for the immediate preservation of the public peace, health

1 and safety shall be in full force and effect from and after July 1, 2020;
2 with the exception that Section 37 and Section 38 in this Act shall be in
3 full force and effect from and after the date of its passage and approval.

4
5 /s/Joint Budget Committee
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36