

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

A Bill

SENATE BILL 89

5 By: Senator Teague
6

For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR THE REFUND OF
9 LOCAL SALES AND USE TAXES BY THE OFFICE OF THE
10 TREASURER OF STATE WHICH SHALL BE SUPPLEMENTAL AND IN
11 ADDITION TO THOSE FUNDS APPROPRIATED BY ACT 48 OF
12 2019; AND FOR OTHER PURPOSES.
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Subtitle

15 AN ACT FOR THE OFFICE OF THE TREASURER OF
16 STATE - REFUND OF LOCAL TAXES
17 SUPPLEMENTAL APPROPRIATION.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. APPROPRIATION - CITY SHARE. There is hereby appropriated,
24 to the Office of the Treasurer of State, to be payable from the Local Sales
25 and Use Tax Trust Fund, for refunding each city's share of local sales and
26 use taxes assessed by authority of Arkansas Code 26-785-307 by the Office of
27 the Treasurer of State which shall be supplemental and in addition to those
28 funds appropriated in Section 1 of Act 48 of 2019, the following:
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ITEM	FISCAL YEAR
<u>NO.</u>	<u>2019-2020</u>
(01) REFUNDS - CITY SHARE	<u>\$20,000,000</u>

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34 SECTION 2. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
35 authorized by this act shall be limited to the appropriation for such agency
36 and funds made available by law for the support of such appropriations; and



1 the restrictions of the State Procurement Law, the General Accounting and
2 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
3 Procedures and Restrictions Act, or their successors, and other fiscal
4 control laws of this State, where applicable, and regulations promulgated by
5 the Department of Finance and Administration, as authorized by law, shall be
6 strictly complied with in disbursement of said funds.

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8 SECTION 3. LEGISLATIVE INTENT. It is the intent of the General
9 Assembly that any funds disbursed under the authority of the appropriations
10 contained in this act shall be in compliance with the stated reasons for
11 which this act was adopted, as evidenced by the Agency Requests, Executive
12 Recommendations and Legislative Recommendations contained in the budget
13 manuals prepared by the Department of Finance and Administration, letters, or
14 summarized oral testimony in the official minutes of the Arkansas Legislative
15 Council or Joint Budget Committee which relate to its passage and adoption.

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17 SECTION 4. EMERGENCY CLAUSE. It is found and determined by the General
18 Assembly, that funds provided by the General Assembly for the operations of
19 the Office of the Treasurer of State are, due to unforeseen circumstances,
20 insufficient for the Office of the Treasurer of State to continue to provide
21 essential governmental services; that the provisions of this act will provide
22 the necessary monies for the Office of the Treasurer of State to continue
23 such services; and that a delay in the effective date of this Act could work
24 irreparable harm upon the proper administration and provision of essential
25 governmental programs. Therefore, an emergency is hereby declared to exist
26 and this Act being necessary for the immediate preservation of the public
27 peace, health and safety shall be in full force and effect from and after the
28 date of its passage and approval.

29 If the bill is neither approved nor vetoed by the Governor, it shall
30 become effective on the expiration of the period of time during which the
31 Governor may veto the bill. If the bill is vetoed by the Governor and the
32 veto is overridden, it shall become effective on the date the last house
33 overrides the veto.