

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

# A Bill

HOUSE BILL 1860

5 By: Representative L. Fite  
6 By: Senator G. Stubblefield  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING COUNTY  
10 APPROPRIATIONS; AND FOR OTHER PURPOSES.  
11

## Subtitle

14 TO AMEND THE LAW CONCERNING COUNTY  
15 APPROPRIATIONS.  
16

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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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20 SECTION 1. Arkansas Code § 14-20-103 is amended to read as follows:

21 14-20-103. Appropriations to be specific – Limitation – Definitions.

22 (a) The quorum court shall specify the amount of appropriations for  
23 each purpose in dollars and cents, and except as authorized in this section,  
24 the total amount of appropriations for all county or district purposes for  
25 any one (1) year shall not exceed ninety percent (90%) of the anticipated  
26 revenues for that year.

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

30 (2) For revenues to qualify as a grant under this section, the  
31 county shall demonstrate that the state or federal agency or private  
32 benefactor characterized the revenues as a grant.

33 (c)(1) In any county in which a natural disaster, including without  
34 limitation a flood or tornado, results in the county's being declared a  
35 disaster area by the Governor or an appropriate official of the United States  
36 Government, the quorum court may appropriate in excess of ninety percent



1 (90%) of anticipated revenues.

2 (2) However, appropriation of funds in excess of ninety percent  
 3 (90%) of anticipated revenues shall be made only for street cleanup and  
 4 repair, collection, transportation and disposal of debris, repair or  
 5 replacement of county facilities and equipment, and other projects or costs  
 6 directly related to or resulting from the natural disaster.

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

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

14 (A) Apply to dedicated revenues that have been pledged for  
 15 bonds; or

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

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

22 (f)(1) The quorum court may appropriate for any one (1) year up to one  
 23 hundred percent (100%) of the anticipated revenues for that year for federal  
 24 financial assistance.

25 (2) As used in subdivision (f)(1) of this section, "federal  
 26 financial assistance" means a transfer from a federal agency to a nonfederal  
 27 entity as a tool of the United States Government to serve public purposes as  
 28 defined by the United States Congress.

29 (3) Federal financial assistance may be a direct appropriation  
 30 and deposit to a county or pass-through assistance from the State of  
 31 Arkansas.

32 (g)(1) The quorum court may appropriate up to one hundred percent  
 33 (100%) of any reimbursement made to the county.

34 (2) As used in subdivision (g)(1) of this section,  
 35 "reimbursement" means a refund to the county of all or part of a payment made  
 36 by the county.