

SUMMARY OF GENERAL AND FISCAL LEGISLATION

93RD GENERAL ASSEMBLY OF THE STATE OF ARKANSAS

2021

First Extraordinary Session
August 4, 2021 – August 6, 2021

.....

Regular Session (Extended)
September 29, 2021 – October 15, 2021*

.....

Second Extraordinary Session
December 7, 2021 – December 9, 2021



**Bureau of Legislative Research
December 2021**

*Under HCR1015 of 2021, the regular session went into an extended recess on April 28, 2021, and was extended until the Ninety-Third General Assembly was able to complete its work on congressional redistricting. The General Assembly reconvened on September 29, 2021, to complete the work of the regular session.

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FIRST EXTRAORDINARY SESSION ACTS

LABOR AND INDUSTRIAL RELATIONS

UNEMPLOYMENT COMPENSATION AND BENEFITS

Voluntary Federal Programs

ACT 1 (HB1001) and ACT 2 (SB1) are identical acts that amend the Division of Workforce Services Law to concur with and approve the decision to terminate Arkansas's participation in the Federal Pandemic Unemployment Compensation program, the Pandemic Unemployment Assistance program, the Pandemic Emergency Unemployment Compensation program, the Mixed Earner Unemployment Compensation program, the Emergency Unemployment Relief for Governmental Entities and Nonprofit Organizations program, and the Temporary Full Federal Funding of the First Week of Compensable Regular Unemployment for States with No Waiting Week program. The acts also approve the notice of intent to terminate the Agreement Implementing the Relief for Workers Affected by Coronavirus Act between the United States Department of Labor and the State of Arkansas as of May 19, 2021. The acts clarify the Division of Workforce Services Law concerning the state's participation in federally funded unemployment programs offered on a voluntary or optional basis. The acts are retroactive to May 19, 2021. The acts declare an emergency and are effective on and after August 6, 2021.

REGULAR SESSION ACTS

The effective date for acts of the 93rd General Assembly that were considered by the General Assembly following its extended recess and that do not contain an emergency clause or a specified effective date is January 14, 2022.

ELECTIONS

CONGRESSIONAL DISTRICTS

Congressional Redistricting

ACT 1114 (HB1982) and ACT 1116 (SB743) are identical acts that amend the geographic boundaries of the four (4) United States Congressional Districts of Arkansas.

LABOR AND INDUSTRIAL RELATIONS

WORKING CONDITIONS

Exemption Process for Coronavirus 2019 (COVID-19) Vaccination Mandates

ACT 1113 (HB1977) and ACT 1115 (SB739) are identical acts that require an employer that requires or is mandated to require vaccination or immunization for coronavirus 2019 (COVID-19) or its variants to provide a specific exemption process that includes options for producing a negative antigen test or proof of immunity. The acts also prohibit termination of an employee who complies with the specific exemption process for mandates related to coronavirus 2019 (COVID-19) and require the Department of Finance and Administration to establish rules for the distribution of funds to cover the cost of testing under the acts. The acts expire on July 31, 2023.

SECOND EXTRAORDINARY SESSION ACTS

The effective date for acts of the 93rd General Assembly that were considered by the General Assembly during the Second Extraordinary Session and that do not contain an emergency clause or a specified effective date is March 10, 2022.

COMMERCIAL LAW

BUSINESS ORGANIZATIONS

Uniform Limited Liability Company Act

ACT 7 (SB4) and ACT 12 (HB1004) are identical acts that clarify the applicability of the Uniform Limited Liability Company Act and related business statutes, including clarifying the applicability of the Uniform Limited Liability Company Act to limited liability companies that provide a professional service. The acts also confirm and retain the limited liability status and limited liability protection of certain limited liability companies and ratify, validate, confirm, approve, and cure certain actions and obligations of limited liability companies and public and private individuals and entities that would have been valid and effective but for the repeal of the Small Business Entity Tax Pass Through Act. The acts declare an emergency and are effective on and after December 9, 2021.

CONSUMER PROTECTION

HEALTH CARE

Repeal of Pharmaceutical Manufacturer Discount for Insulin

ACT 9 (SB7) and ACT 13 (HB1005) are identical acts that repeal the law concerning pharmaceutical manufacturer discounts for insulin. The acts declare an emergency and are effective on and after December 9, 2021.

GENERAL ASSEMBLY

SECURITY

Security Personnel

ACT 11 (HB1003) provides that the General Assembly may hire and set standards for security personnel who are responsible for the safety of the members of the General Assembly, its staff, and members of the public. The act also provides that security personnel shall have statewide jurisdiction. The act declares an emergency and is effective on and after December 9, 2021.

PUBLIC FINANCE

FEDERAL FUNDS

Appropriation for American Rescue Plan Funds

ACT 6 (SB3) adds three billion dollars (\$3,000,000,000) in supplemental or additional appropriation to the one billion six hundred million dollars (\$1,600,000,000) appropriated for fiscal year 2022 in Acts 2021, No. 997, § 38, Item 01, for federal funds received from the American Rescue Plan. The appropriation provided for in the acts is for state agencies and institutions of higher education that directly receive American Rescue Plan funds. The act declares an emergency and is effective on and after December 9, 2021.

SPECIAL REVENUE FUNDS

Long Term Reserve Fund Renamed Catastrophic Reserve Fund

ACT 1 (HB1001) and ACT 2 (SB1) are identical acts that amend the name and funding requirements for the Long Term Reserve Fund, which the acts rename as the Catastrophic Reserve Fund. The acts declare an emergency and are effective on and after December 9, 2021.

PUBLIC FINANCE

TRANSFERS OF FUNDS

Restricted Reserve — Long Term Reserve — General Revenue Allotment Reserve

ACT 8 (SB5) and ACT 10 (HB1002) are identical acts that provide for a transfer of unexpended balances of general revenues from fiscal year 2021 to the Executive/Legislative 3/5 Vote Set Aside Fund in an amount that, when added to the existing balance, equals fifty million dollars (\$50,000,000), and the acts provide for the transfer of the remaining funds reclaimed or recovered from fiscal 2021 to the Unallocated Restricted Reserve Majority Set-Aside Fund. The acts also amend the law to allow for a one-time transfer of up to fifty million dollars (\$50,000,000) from the Long Term Reserve Fund to the General Revenue Allotment Reserve Fund before March 31, 2022, and the acts authorize the Chief Fiscal Officer of the State to make this transfer from the Long Term Reserve Fund. The acts also authorize the Chief Fiscal Officer of the State to transfer up to fifty million dollars (\$50,000,000) from the General Revenue Allotment Reserve Fund to the Economic Development Incentive Quick Action Closing Fund if he or she determines that an economic development incentive for a qualified manufacturer of steel is needed. The provisions of the acts authorizing the Chief Fiscal Officer to make these transfers from the Long Term Reserve Fund and the General Revenue Allotment Reserve Fund expire on March 31, 2022. The acts declare an emergency and are effective on and after December 9, 2021.

TAXES

ADMINISTRATION OF STATE TAXES

Tax Appeals Commission — Initial Appointments

ACT 5 (SB2) and ACT 14 (HB1006) are identical acts that amend the law concerning the initial appointments to the Tax Appeals Commission by repealing the separate recommendation process for the initial appointments. The acts declare an emergency and are effective on and after December 9, 2021.

INCOME TAXES

Credit for Waste Reduction, Reuse, or Recycling Equipment

ACT 3 (SB10) and ACT 4 (HB1007) are identical acts that amend the state tax income tax credit for waste reduction, reuse, or recycling equipment by adding and defining a "qualified growth project" to the list of projects that can qualify for the income tax credit. The acts also establish the criteria under which a qualified growth project qualifies for the income tax credit and clarify the distribution of the income tax credits.

Rate Reductions — Credit for Low-Income Taxpayers — Index Standard Deduction

ACT 1 (HB1001) and ACT 2 (SB1) are identical acts that amend the individual income tax laws to consolidate the low-and middle-income tax tables, amend the brackets for individuals taxpayers, reduce the top rate for individuals to five and five-tenths percent (5.5%) in 2022 and five and three-tenths percent (5.3%) in 2023, indexing the standard deduction to inflation, create a nonrefundable credit for certain low-income taxpayers, and reduce the top rate for corporations to five and seven-tenths percent in 2023. The acts provide that the top individual and corporate rates will be further reduced to four and nine-tenths percent (4.9%) for individuals and five and three-tenths percent (5.3%) for corporations by 2025 if certain conditions are met. The acts also amend the income tax rate for the pass-through entity tax to align with the top individual income tax rate and clarify the income tax exemption for funds received under the Coronavirus Food Assistance Program. With the exception of the provision concerning the Coronavirus Food Assistance Program, these provisions are effective for tax years beginning on and after January 1, 2022. The acts declare an emergency and are effective on and after December 9, 2021.

GENERAL ASSEMBLY MEETING DATES
AND EFFECTIVE DATES SINCE 1969

General Assembly	Year	Dates in Session	Effective date without emergency clause/AG Opin. No.
67 th	1969	January 13 – May 8	8/7/69*
67 th – FES	1970	March 2 – March 7	6/6/70*
68 th	1971	January 11 – April 19	7/19/71*
68 th – FES	1972	February 7 – February 16	5/17/72*
69 th	1973	January 8 – January 14, 1974	7/24/73: #73-120
69 th – FES	1974	June 24 – August 1	10/31/74*
70 th	1975	January 13 – April 9	7/9/75**
70 th – Exten	1976	January 12 – January 28	4/28/76: #76-50
70 th – FES	1976	September 8 – September 10	NA
71 st	1977	January 10 – August 14	7/6/77: #77-57
71 st – FES	1977	August 2 – August 5	11/4/77**
72 nd	1979	January 8 – April 20	7/20/79: #79-88
72 nd – EXT.	1980	January 7 – January 17	(No legislation passed)
72 nd – FES	1980	January 17 – January 24	4/24/80: #80-42
72 nd – SES	1980	April 15 – April 18	NA
73 rd	1981	January 12 – March 18	6/17/81: #81-76
73 rd – FES	1981	November 16 – November 25	2/24/82**
74 th	1983	January 10 – April 4	7/4/83: #83-74
74 th – FES	1983	October 4 – November 10	2/9/84: #83-228
75 th	1985	January 14 – March 29	6/28/85: #85-108
75 th – FES	1985	June 17 – June 21	9/20/85**
75 th – SES	1986	April 28 – May 1	7/31/86: #86-337
76 th	1987	January 12 – April 20	7/20/87: #87-156
76 th – FES	1987	June 2 – June 5	9/4/87**

General Assembly	Year	Dates in Session	Effective date without emergency clause/AG Opin. No.
76 th – SES	1987	October 6 – October 9	1/8/88**
76 th – TES	1988	January 26 – February 5	5/6/88**
76 th – 4 th ES	1988	July 11 – July 14	10/13/88**
77 th	1989	January 9 – April 3	7/3/89: #89-078
77 th – FES	1989	June 20 – June 23	9/22/89**
77 th – SES	1989	July 25 – July 27	10/26/89**
77 th – TES	1989	October 23 – November 3	2/2/90**
78 th	1991	January 14 – April 15	7/15/91: #91-119
78 th – FES	1992	February 24 – March 4	6/3/92: #92-114A & #93-025A
78 th – SES	1992	December 14 – December 18	3/19/93: #93-025A
79 th	1993	January 11 – May 14	8/13/93: #93-149A
79 th – FES	1994	February 28 – March 2	6/1/94: #94-076
79 th – SES	1994	August 15 – August 24	11/23/94: #94-273
80 th	1995	January 9 – April 28	7/28/95: #95-119
80 th – FES	1995	October 17 – October 20	1/19/96*
81 st	1997	January 13 – May 2	8/1/97: #97-144
82 nd	1999	January 11 – April 30	7/30/99: #99-120
82 nd – FES	2000	April 3 – April 7	NA
82 nd – SES	2000	December 13 – December 15	NA
83 rd	2001	January 8 – May 14	8/13/01: #2001-138
83 rd – FES	2002	June 10 – June 12	NA
84 th	2003	January 13 – April 16	7/16/03: #2003-119
84 th – FES	2003	May 5 – May 9	NA
84 th – SES	2003	Dec. 8, 2003 – June 9, 2004	6/3/04: #2004-186
85 th	2005	January 10 – May 13	8/12/05: #2005-110
85 th – FES	2006	April 3 – April 21	7/21/06: #2006-080

General Assembly	Year	Dates in Session	Effective date without emergency clause/AG Opin. No.
86 th	2007	January 8 – May 1	7/31/07: #2007-164
86 th – FES	2008	March 31 – April 2	NA
87 th	2009	January 12 – May 1	7/31/09: #2009-090
87 th – Fiscal	2010	February 8 – March 4	6/3/10: #2010-031
88 th	2011	January 10 – April 27	7/27/11: #2011-056
88 th – Fiscal	2012	February 13 – March 9	6/8/12*
89 th	2013	January 14 – May 17	8/16/13: #2013-049
89 th – FES	2013	October 17 – October 19	1/18/14*
89 th – Fiscal	2014	February 10 – March 19	6/18/14*
89 th – SES	2014	June 30 – July 2	10/1/14*
90 th	2015	January 12 – April 22	7/22/15: #2015-044
90 th – FES	2015	May 26 – May 28	8/27/15: #2015-094
90 th – SES	2016	April 6 – April 8	7/8/16*
90 th – Fiscal	2016	April 13 – May 9	8/8/16*
90 th – TES	2016	May 19 – May 23	8/22/16*
91 st	2017	January 9 – May 1	8/1/17: #2017-052
91 st – FES	2017	May 1 – May 3	8/2/17: #2017-061
91 st – Fiscal	2018	February 12 – March 12	6/12/18: #2018-073
91 st – SES	2018	March 13 – March 15	6/14/18: #2018-074
92 nd	2019	January 14 – April 24	7/24/19: #2019-034 7/30/19 (Act 1092)
92 nd – FES	2020	March 26 – March 28	6/29/20*
92 nd – Fiscal	2020	April 8 – April 24	7/27/20*
93 rd	2021	January 11 – April 28 [†]	7/28/21: #2021-029
	2021	September 29 – October 15	1/14/22: #2021-092
93 rd – FES	2021	August 4 – August 6	NA
93 rd – SES	2021	December 7 – December 9	3/10/22: #2021-099

* Bureau Calculation

** Bureau Calculation, confirmed by Secretary of State

† Under HCR1015 of 2021, the regular session went into an extended recess on April 28, 2021, and was extended until the Ninety-Third General Assembly was able to complete its work on congressional redistricting. The General Assembly reconvened on September 29, 2021, to complete the work of the regular session.