



**State of Arkansas  
Department of Finance and Administration  
Fiscal Impact Statement**

**Bill: HB1522**

**As Engrossed: 2/25/2025**

**Bill Subtitle: TO AMEND THE LAW TO ALLOW FOR THE DISTRIBUTION OF FUNDS IN THE MUNICIPAL AID FUND, TURNBACK FUNDS, AND COUNTY SALES AND USE TAX REVENUES TO NEWLY INCORPORATED MUNICIPALITIES; AND TO DECLARE AN EMERGENCY.**

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**Sponsors:**

**Rep. Womack and Sen. Clark**

**Basic Change:**

HB1522 (engrossed 2/25/25) amends the determination of population figures for a newly incorporated municipality. HB1522 establishes a method to identify the population of a newly incorporated municipality until federal decennial census data is available.

HB1522 expressly changes the calculation of a new municipality's population for purposes of:

- The Municipal Aid Fund;
- County sales taxes for capital improvements that are divided amongst the municipalities within a county; and
- The Highway Revenue Distribution Law.

**Fiscal Impact:**

None.

**Taxpayer Impact:**

None.

**Resources Required:**

None.

**Time Required:**

None.

**Procedural Changes:**

None.

**Other Comments:**

None.

**Legal Analysis:**

None.