



STATE OF ARKANSAS
**Department of Finance
and Administration**

R.8

FY26

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May 7, 2026

Senator Jonathan Dismang, Co-Chair
Representative Jeffrey Wardlaw, Co-Chair
Performance Evaluation & Expenditure Review Committee
Arkansas Legislative Council
State Capitol Building
Little Rock, AR 72201

RE: FY26 Special Language Tax Transfer Request

Dear Co-Chairs:

I am forwarding, to satisfy the reporting requirement pursuant to Act 542 of 2025, Section 36, the attached appropriation transfer that has received my approval as Chief Fiscal Officer of the State. This transfer reallocates \$45,000,000 from the Individual Income Tax and Ad Valorem Property Tax Rebates line item to the Miscellaneous Tax Refunds line item.

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Hudson', is written over a light blue horizontal line.

James L. Hudson
Secretary

Attachment(s)

**Department of Finance and Administration - Revenue Services Division - Tax Appropriation Transfers
FOR FY26 - June PEER**

<u>BUSINESS AREA</u>	<u>AGENCY</u>	<u>Tax Refund Line Item</u>	<u>FISCAL YEAR</u>	<u>DATE OF TRANSFER</u>	<u>AMOUNT OF APPROPRIATION TRANSFER</u>	<u>REASON FOR TRANSFER</u>
0630	DF&A - Revenue Service Division	Individual Income Tax	26	5/1/26	\$ (45,000,000.00)	This transfer will support refunds processing for various refunds including sales tax, motor vehicle, and drivers' services in fiscal year 2026.
0630	DF&A - Revenue Service Division	Miscellaneous Tax Refunds	26	5/1/26	\$ 45,000,000.00	
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