

ARKANSAS STATE HIGHWAY COMMISSION

DALTON A. "ALEC" FARMER, JR.
CHAIRMAN
JONESBORO

PHILIP TALDO
VICE CHAIRMAN
SPRINGDALE

KEITH GIBSON
FORT SMITH



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MARIE HOLDER
LITTLE ROCK

DAVID M. HAAK
TEXARKANA

LORIE H. TUDOR, P.E.
DIRECTOR

October 31, 2023

The Honorable Sarah Huckabee Sanders
Governor of Arkansas
State Capitol Room 250
500 Woodlane St.
Little Rock, AR 72201

Arkansas Bureau of Legislative Research
The Honorable Senator Terry Rice
Co-Chair, Arkansas Legislative Council
#1 Capitol Mall, 5th Floor
Little Rock, AR 72201

Arkansas Bureau of Legislative Research
The Honorable Representative Jeff Wardlaw
Co-Chair, Arkansas Legislative Council
#1 Capitol Mall, 5th Floor
Little Rock, AR 72201

Dear Governor Sanders, Senator Rice, and Representative Wardlaw:

Section 6 of Act 416 of 2019 calls for the Arkansas Department of Transportation to file a report with the Governor and the legislature advising how the revenues authorized under Act 416 have been utilized by the Department. Specifically, Ark. Code Ann. § 26-64-104(b) requires:

"The Arkansas Department of Transportation shall make a report available to the Governor and the Legislative Council no later than November 1 of each year detailing the expenditures of the revenues distributed to the department under this chapter, including without limitation the expenditures made from the revenues received under this chapter and the projects funded using revenues received under this chapter."

Governor Sanders, Senator Rice, and Representative Wardlaw
October 31, 2023

Page 2

Enclosed is the Act 416 Report for State Fiscal Year 2023. Please do not hesitate to contact me if you have any questions or need additional information.

Sincerely,



Lorie H. Tudor, P.E.
Director

Enclosure

c: Highway Commission
Chief Engineer – Preconstruction
Chief Engineer – Operations
Chief – Administration
Assistant Chiefs
Communications
Fiscal Services
Program Management

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Assistant Chiefs
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Program Management

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An aerial photograph of a two-lane road winding through a wooded area. A small car is visible on the road. The image is framed by blue geometric shapes in the corners.

SFY 2023 **ACT 416** REPORT

TO THE GOVERNOR AND LEGISLATIVE COUNCIL

Introduction

In accordance with Act 416 of 2019, and specifically Arkansas Code §26-64-104(b), the Arkansas Department of Transportation submits this report on the expenditures made and projects funded under this Act.

For additional information contact:

Gill A. Rogers | Governmental Relations Officer

Arkansas Department of Transportation

P.O. Box 2261 | Little Rock, AR 72203

10324 Interstate 30 | Little Rock, AR 72209

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Summary

Act 416 of 2019 (see Appendix) provides additional revenue annually to the Arkansas Department of Transportation (Department) for the maintenance and preservation of highways and bridges in the State. This revenue is generated from three sources:

1. An increase to the wholesale sales tax on motor fuels;
2. Additional vehicle registration fees on hybrid and electric vehicles; and
3. Revenue generated from the net casino gaming receipts tax that exceeds \$31,200,000 in a fiscal year. This amount of the revenue must be at least \$35,000,000 each fiscal year. If there is a shortfall from the net casino gaming receipts tax, the difference is made up from funds available in the Restricted Reserve Fund or from any other funds designated by the Governor.

Act 416 of 2019 also requires the Department to submit a report to the Governor and Legislative Council no later than November 1 of each year detailing the expenditures of the revenues generated. This report was created to comply with the reporting requirement.

Revenue

The amount of annual revenue the Department expected to receive in SFY 2023 from Act 416 was \$96,130,000. In SFY 2023, the actual revenue the Department received from Act 416 was \$97,740,246.05. The table below identifies the amount of funding from each source provided by Act 416. The amounts shown are the totals received by the Department.

Source	Amount
Motor Fuel	\$ 60,353,773.62
Electric/Hybrid Registrations	\$ 2,386,472.43
Casino	\$ 35,000,000.00*
Total	\$ 97,740,246.05

*Transferred from the net casino gaming revenue \$13,717,721.57 and Restricted Reserve Fund \$21,282,278.43.

Preservation Projects

In SFY 2023, 76 preservation projects and one bridge rehabilitation project were awarded to contract totaling \$81,603,355.46 of Act 416 funding. At the time of the submission of this report, not all projects have been completed. Construction activities will continue, as weather permits, to complete the described improvements.

Additionally, Department forces were able to utilize Act 416 funding on eleven highway resurfacing projects, six bridge replacements, and one bridge rehabilitation projects totaling \$7,864,276.50.

The total SFY 2023 cost for contract projects plus work accomplished by state forces is \$89,467,631.96 of Act 416 funding.

The following is a summary of the cumulative Act 416 receipts and commitments from inception through the end of SFY 2023. Currently, there is a balance of \$189,315.50.

Cumulative Act 416 Receipts	\$	360,037,339.75
Cumulative Act 416 Commitments	\$	359,848,024.25
Balance	\$	189,315.50

The following pages include detailed information regarding preservation projects.

State Fiscal Year 2023 Act 416 Projects

Contract Projects							
Job Number	County	Job Name	Route	Length	Type Work	Award Amount	Act 416 Amount
A20020	Arkansas	Hwy. 144 – Hwy. 1B (S)	Hwys. 1 & 165	15.73	Pavement Preservation	\$ 7,521,394.91	\$ 1,504,278.98
A90021	Baxter	Mountain Home – Fulton Co. Line (S)	Hwy. 62	11.45	Pavement Preservation	\$ 5,335,134.21	\$ 1,067,026.84
A90022	Benton	Washington Co. Line – Hwy. 94 (S)	Hwy. 71B	8.56	Pavement Preservation	\$ 9,386,449.50	\$ 1,877,289.90
A70014	Bradley	Franklin Creek – Hwy. 278 (Warren) (S)	Hwy. 63	4.39	Pavement Preservation	\$ 2,683,520.14	\$ 536,704.03
A70020	Bradley	Hermitage – West (S)	Hwy. 63	12.83	Pavement Preservation	\$ 7,035,199.50	\$ 1,407,039.90
A70023	Bradley	Warren – West (S)	Hwy. 278	4.60	Pavement Preservation	\$ 2,190,792.35	\$ 438,158.47
A20022	Chicot	Desha Co. Line – South (S)	Hwy. 65	11.23	Pavement Preservation	\$ 9,849,332.25	\$ 1,969,866.45
A70019	Clark	I-30 – 26th St. (Arkadelphia) (S)	Hwy. 51	0.79	Pavement Preservation	\$ 728,823.29	\$ 145,764.66
A00043	Clay	Hwy. 139 – East (S)	Hwy. 62	1.23	Pavement Preservation	\$ 730,989.50	\$ 146,197.90
A00044	Clay	Hwy. 328 – Missouri State Line (S)	Hwy. 67	4.00	Pavement Preservation	\$ 1,592,260.01	\$ 318,452.00
A70021	Columbia	Magnolia – Union Co. Line (S)	Hwy. 82	11.07	Pavement Preservation	\$ 6,294,262.22	\$ 1,258,852.44
A70022	Columbia	Hwys. 98 & 371 Impvts. (Waldo) (S)	Hwys. 98 & 371	6.82	Pavement Preservation	\$ 3,223,164.26	\$ 644,632.85
A00038	Craighead	S. of Bono – Hwy. 91 (S)	I-555 & Hwy. 63	2.16	Pavement Preservation	\$ 1,615,534.79	\$ 323,106.96
A00042	Craighead	Paragould Dr. – Hwy. 18 (Sel. Secs.) (Jonesboro) (S)	Hwy. 49	3.40	Pavement Preservation	\$ 3,812,571.38	\$ 762,514.28
A00047	Craighead	I-555 – Hwy. 18 (Jonesboro) (S)	Hwy. 351	0.88	Pavement Preservation	\$ 324,195.61	\$ 64,839.12
A40021	Crawford	Cedarville – Van Buren (Sel. Secs.) (S)	Hwy. 59	12.42	Pavement Preservation	\$ 6,516,447.05	\$ 1,303,289.41
A10023	Crittenden	Lansing – I-55 (S)	Hwy. 64	11.13	Pavement Preservation	\$ 7,154,474.65	\$ 1,430,894.93
A10013	Crittenden	Hwys. 70 & 77 Impvts. (Marion & West Memphis) (S)	Hwys. 70 & 77	7.64	Pavement Preservation	\$ 6,778,773.45	\$ 1,355,754.69
A10024	Crittenden & St. Francis	Hughes – Hwy. 70 (S)	Hwy. 79	15.94	Pavement Preservation	\$ 6,581,966.37	\$ 1,316,393.27
A70018	Dallas	N. of Princeton – Hot Spring Co. Line (S)	Hwy. 9	11.52	Pavement Preservation	\$ 5,471,705.99	\$ 1,094,341.20
A20018	Desha	McGehee – Arkansas City (S)	Hwys. 4 & 169	11.70	Pavement Preservation	\$ 3,007,673.52	\$ 601,534.70
A20004	Desha & Drew	Winchester – Chicot Co. Line (Sel. Secs.) (S)	Hwy. 65	12.97	Pavement Preservation	\$ 12,152,950.48	\$ 2,430,590.10
A10014	Desha & Phillips	Snow Lake – Elaine (S)	Hwy. 44	24.13	Pavement Preservation	\$ 8,451,733.48	\$ 1,690,346.70
A20013	Drew	Monticello – Hwy. 65 (S)	Hwy. 138	23.20	Pavement Preservation	\$ 12,890,027.81	\$ 2,578,005.56
A80024	Faulkner	N. of Beaver Fork Lake – Hwy. 65 (S)	Hwy. 25	8.41	Pavement Preservation	\$ 3,725,438.30	\$ 745,087.66
A40023	Franklin	Ozark – Altus (S)	Hwy. 64	7.11	Pavement Preservation	\$ 4,997,454.20	\$ 999,490.84
A60021	Garland	Hwys. 7, 70B, & 270B (Sel. Secs.) (Hot Springs) (S)	Hwys. 7, 70B, & 270B	5.64	Pavement Preservation	\$ 4,628,448.86	\$ 925,689.77
A60025	Garland	Hwy. 227 – Hwy. 270 (S)	Hwy. 70	6.01	Pavement Preservation	\$ 4,681,943.12	\$ 936,388.62
A00041	Greene	Marmaduke – Paragould (Sel. Secs.) (S)	Hwy. 49	10.90	Pavement Preservation	\$ 4,515,337.57	\$ 903,067.51
A00046	Greene	Randolph Co. Line – Delaplaine (S)	Hwy. 304	5.48	Pavement Preservation	\$ 2,197,385.40	\$ 439,477.08
A30019	Hempstead	Hope Bypass Impvts. (S)	Hwys. 29 & 278	5.94	Pavement Preservation	\$ 4,889,948.47	\$ 977,989.69
A30024	Hempstead	Hwy. 332 – Washington (S)	Hwy. 278	10.77	Pavement Preservation	\$ 4,528,583.28	\$ 905,716.66
A30018	Hempstead & Pike	Howard Co. Line – Murfreesboro (S)	Hwy. 27	10.45	Pavement Preservation	\$ 5,542,210.78	\$ 1,108,442.16
A60027	Hot Spring	Stone Quarry Creek – I-30 (S)	Hwy. 270	3.07	Pavement Preservation	\$ 3,336,291.34	\$ 667,258.27
A50022	Independence & Jackson	Hwy. 122 – Hwy. 14 (S)	Hwy. 69	12.34	Pavement Preservation	\$ 4,605,129.68	\$ 921,025.94
A50021	Izard & Sharp	Hwy. 9 – Hwy. 167 (S)	Hwy. 56	19.70	Pavement Preservation	\$ 5,143,905.03	\$ 1,028,781.01
A50020	Jackson	Hwy. 18 – Independence Co. Line (Sel. Secs.) (S)	Hwy. 37	20.28	Pavement Preservation	\$ 6,215,447.58	\$ 1,243,089.52
A50023	Jackson	Hwy. 367 – Craighead Co. Line (S)	Hwy. 226	6.36	Pavement Preservation	\$ 2,383,617.69	\$ 476,723.54
A20019	Jefferson	Hwy. 79 – Grant Co. Line (S)	Hwy. 54	10.35	Pavement Preservation	\$ 4,471,652.15	\$ 894,330.43
A30020	Little River	Hwy. 108 – Wilton (S)	Hwy. 71	4.11	Pavement Preservation	\$ 3,005,356.47	\$ 601,071.29
A40019	Logan	Sebastian Co. Line – Magazine (Sel. Secs.) (S)	Hwy. 10	11.50	Pavement Preservation	\$ 5,167,634.78	\$ 1,033,526.96

State Fiscal Year 2023 Act 416 Projects, continued

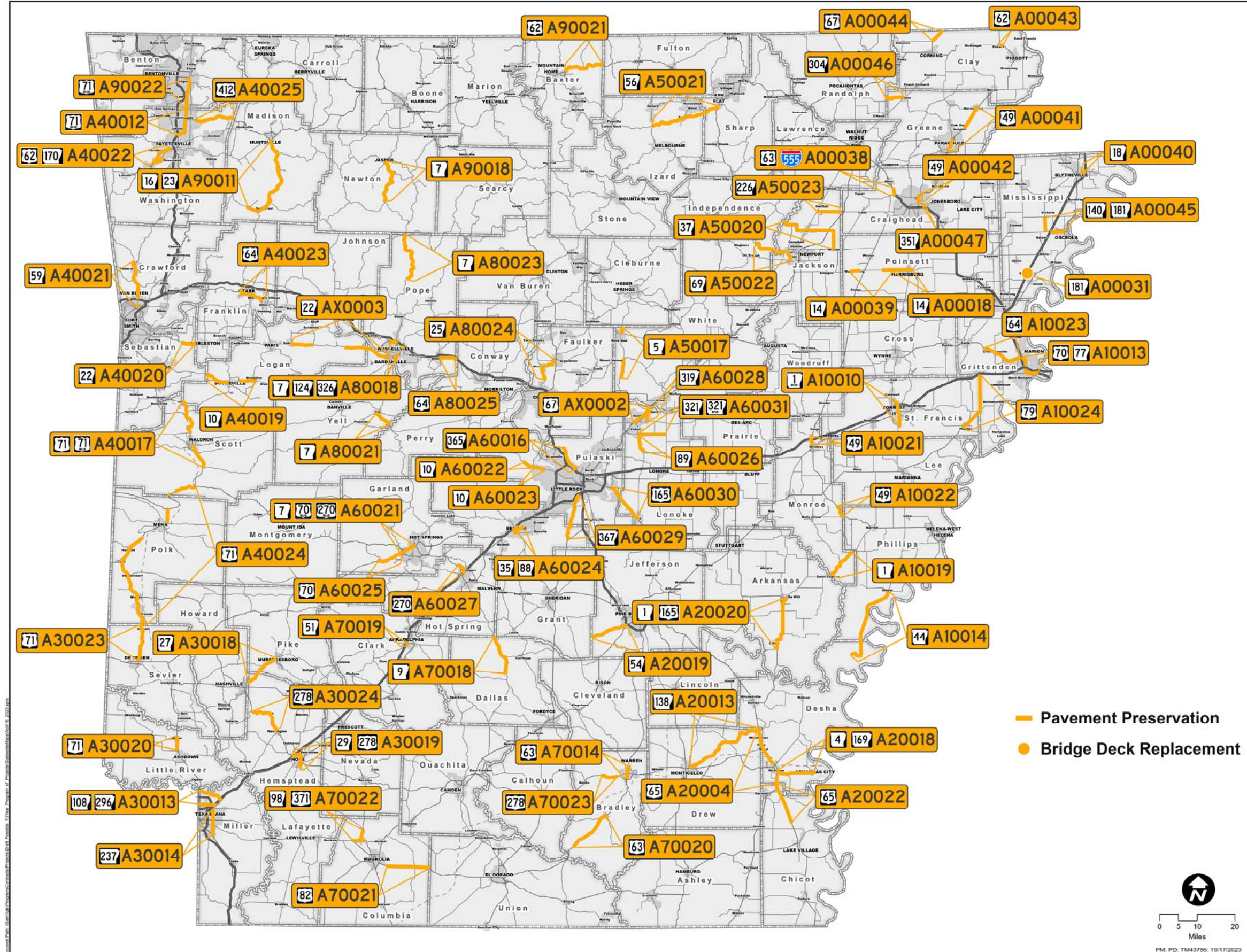
Contract Projects							
Job Number	County	Job Name	Route	Length	Type Work	Award Amount	Act 416 Amount
A40017	Logan & Scott	Hwys. 71 & 71B (Sel. Secs.) (S)	Hwys. 71 & 71B	19.56	Pavement Preservation	\$ 13,305,553.92	\$ 2,661,110.78
AX0003	Logan & Yell	Subiaco – Dardanelle (Sel. Secs.) (S)	Hwy. 22	18.23	Pavement Preservation	\$ 14,558,228.94	\$ 2,911,645.79
A60026	Lonoke	Hwy. 236 – Cabot (S)	Hwy. 89	5.17	Pavement Preservation	\$ 1,471,217.83	\$ 294,243.57
A60028	Lonoke	Hwy. 38 – Hwy. 367 (Ward) (S)	Hwy. 319	2.94	Pavement Preservation	\$ 979,974.80	\$ 195,994.96
A60031	Lonoke	Hwy. 89 – Hwy. 31 (S)	Hwy. 321 & 321S	7.60	Pavement Preservation	\$ 1,828,668.90	\$ 365,733.78
A60030	Lonoke & Pulaski	Keo – Hwy. 391 (S)	Hwy. 165	11.05	Pavement Preservation	\$ 6,853,708.43	\$ 1,370,741.69
AX0002	Lonoke & White	Hwy. 67 Preservation Treatment (S)	Hwy. 67	6.51	Pavement Preservation	\$ 5,182,040.50	\$ 1,036,408.10
A90011	Madison	Combs – Huntsville (S)	Hwys. 16 & 23	27.53	Pavement Preservation	\$ 10,400,232.35	\$ 2,080,046.47
A30013	Miller	Hwys. 108 & 296 (Sel. Secs.) (S)	Hwys. 108 & 296	11.51	Pavement Preservation	\$ 10,298,695.67	\$ 2,059,739.13
A30014	Miller	Hwy. 67 – Hwy. 71 (Texarkana) (S)	Hwy. 237	7.28	Pavement Preservation	\$ 5,021,969.40	\$ 1,004,393.88
A00040	Mississippi	Holland St. – I-55 (Blytheville) (S)	Hwy. 18	0.39	Pavement Preservation	\$ 1,460,205.45	\$ 292,041.09
A00045	Mississippi	Hwys. 140 & 181 (Sel. Secs.) (S)	Hwys. 140 & 181	7.75	Pavement Preservation	\$ 8,906,577.01	\$ 1,781,315.40
A00031	Mississippi	Hwy. 181 Deck Replacement (S)	Hwy. 181	-	Bridge Rehabilitation	\$ 2,694,939.45	\$ 538,987.89
A10019	Monroe	White River – Hwy. 39 (S)	Hwy. 1	8.70	Pavement Preservation	\$ 2,891,513.70	\$ 578,302.74
A10021	Monroe	Hwy. 17 – Hwy. 70 (Brinkley) (S)	Hwy. 49	2.64	Pavement Preservation	\$ 1,244,949.30	\$ 248,989.86
A10022	Monroe	Hwy. 362 – Phillips Co. Line (S)	Hwy. 49	3.69	Pavement Preservation	\$ 2,391,501.40	\$ 478,300.28
A90018	Newton	Hwy. 16 – Jasper (S)	Hwy. 7	14.70	Pavement Preservation	\$ 6,101,234.04	\$ 1,220,246.81
A00018	Poinsett	L'Anguille River – Hwy. 163 South (S)	Hwy. 14	5.22	Pavement Preservation	\$ 1,999,608.28	\$ 399,921.66
A00039	Poinsett	Waldenburg East & West (Sel. Secs.) (S)	Hwy. 14	5.93	Pavement Preservation	\$ 2,100,587.81	\$ 420,117.56
A40024	Polk & Scott	Sevier Co. Line – "Y" City (Sel. Secs.) (S)	Hwy. 71	39.16	Pavement Preservation	\$ 22,136,573.85	\$ 4,427,314.77
A80018	Pope	Hwys. 7, 124 & 326 (Sel. Secs.) (S)	Hwys. 7, 124 & 326	5.84	Pavement Preservation	\$ 6,989,530.77	\$ 1,397,906.15
A80023	Pope	South of Old Hwy. 7 – Newton Co. Line (S)	Hwy. 7	16.06	Pavement Preservation	\$ 7,413,415.35	\$ 1,482,683.07
A80025	Pope	Atkins – Conway Co. Line (S)	Hwy. 64	4.96	Pavement Preservation	\$ 2,248,137.92	\$ 449,627.58
A60023	Pulaski	Chenal Pkwy. – Taylor Loop Rd. (Little Rock) (S)	Hwy. 10	2.77	Pavement Preservation	\$ 2,306,801.60	\$ 461,360.32
A60022	Pulaski	Goodson Rd. – Chenal Pkwy. (Little Rock) (S)	Hwy. 10	3.59	Pavement Preservation	\$ 2,356,676.58	\$ 471,335.32
A60016	Pulaski	East of I-40 – Military Dr. (S)	Hwy. 365	7.57	Pavement Preservation	\$ 3,240,546.70	\$ 648,109.34
A60029	Pulaski & Saline	Hwy. 167 – Fourche Creek (S)	Hwy. 367	13.37	Pavement Preservation	\$ 4,402,150.02	\$ 880,430.00
A60024	Saline	Hwys. 35 & 88 Impvts. (Benton) (S)	Hwys. 35 & 88	4.89	Pavement Preservation	\$ 1,858,655.03	\$ 371,731.01
A40020	Sebastian	Bloomer – Franklin Co. Line (S)	Hwy. 22	4.08	Pavement Preservation	\$ 2,754,536.34	\$ 550,907.27
A30023	Sevier	Hwy. 70 – Polk Co. Line (S)	Hwy. 71	10.57	Pavement Preservation	\$ 6,310,835.02	\$ 1,262,167.00
A10010	St. Francis	Hwy. 1B Resurfacing (Forrest City) (S)	Hwy. 1B	7.96	Pavement Preservation	\$ 7,655,331.50	\$ 1,531,066.30
A40022	Washington	Hwys. 62 & 170 (Sel. Secs.) (S)	Hwys. 62 & 170	9.99	Pavement Preservation	\$ 5,309,369.22	\$ 1,061,873.84
A40012	Washington	I-49 – Benton Co. Line (Sel. Secs.) (S)	Hwy. 71B	7.54	Pavement Preservation	\$ 11,774,699.30	\$ 2,354,939.86
A40025	Washington	Butterfield Coach Rd. – Madison Co. Line (S)	Hwy. 412	10.76	Pavement Preservation	\$ 10,493,169.25	\$ 2,098,633.85
A50017	White	Cleburne Co. Line – South (Sel. Secs.) (S)	Hwy. 5	7.80	Pavement Preservation	\$ 2,335,801.70	\$ 467,160.34
A80021	Yell	Perry Co. Line – Ola (S)	Hwy. 7	5.81	Pavement Preservation	\$ 3,373,978.56	\$ 674,795.71

State Fiscal Year 2023 Act 416 Projects, continued

Projects Accomplished By State Forces							
Job Number	County	Job Name	Route	Length	Type Work	Award Amount	Act 416 Amount
A00033	Clay	Ditch at L.M. 5.023 Str. & Apprs. (S)	Hwy. 328	-	Bridge & Approaches	\$ 374,786.98	\$ 374,786.98
A00027	Craighead	Hwy. 91 Str. & Apprs. (Craighead Co.) (S)	Hwy. 91	-	Bridge & Approaches	\$ 84,339.98	\$ 84,339.98
A00028	Craighead	Ditch at L.M. 4.297 Str. & Apprs. (Craighead Co.) (S)	Hwy. 91	-	Bridge & Approaches	\$ 192,787.29	\$ 192,787.29
A00032	Craighead	Hwy. 226 Str. & Apprs. (Craighead Co.) (S)	Hwy. 226	-	Bridge & Approaches	\$ 202,730.95	\$ 202,730.95
A00029	Lawrence	Hwy. 91 Str. & Apprs. (Lawrence Co.) (S)	Hwy. 91	-	Bridge & Approaches	\$ 234,192.47	\$ 234,192.47
A60019	Pulaski	Hwy. 440 Preservation Treatment (S)	Hwy. 440	3.75	Rehabilitation	\$ 315,000.00	\$ 315,000.00
A10018	Woodruff	Hwy. 38 Str. & Apprs. (Woodruff Co.) (S)	Hwy. 38	-	Bridge & Approaches	\$ 927,569.44	\$ 927,569.44
A80026	Yell	Hwy. 28 Structures Repairs (Yell Co.) (S)	Hwy. 28	-	Bridge Rehabilitation	\$ 2,337,645.52	\$ 2,337,645.52
A10017	Various	District 1 Resurfacing Program (2023) (S)	Various	TBD	Pavement Preservation	\$ 1,705,217.50	\$ 341,043.50
A20017	Various	District 2 Resurfacing Program (2023) (S)	Various	TBD	Pavement Preservation	\$ 1,534,862.60	\$ 306,972.52
A30017	Various	District 3 Resurfacing Program (2023) (S)	Various	TBD	Pavement Preservation	\$ 1,507,032.68	\$ 301,406.54
A40016	Various	District 4 Resurfacing Program (2023) (S)	Various	TBD	Pavement Preservation	\$ 1,501,069.08	\$ 300,213.82
A50016	Various	District 5 Resurfacing Program (2023) (S)	Various	TBD	Pavement Preservation	\$ 1,641,593.94	\$ 328,318.79
A60020	Various	District 6 Resurfacing Program (2023) (S)	Various	TBD	Pavement Preservation	\$ 1,925,659.06	\$ 385,131.81
A70016	Various	District 7 Resurfacing Program (2023) (S)	Various	TBD	Pavement Preservation	\$ 1,495,637.04	\$ 299,127.41
A80020	Various	District 8 Resurfacing Program (2023) (S)	Various	TBD	Pavement Preservation	\$ 1,665,857.49	\$ 333,171.50
A90019	Various	District 9 Resurfacing Program (2023) (S)	Various	TBD	Pavement Preservation	\$ 1,499,616.29	\$ 299,923.26
A00030	Various	District 10 Resurfacing Program (2023) (S)	Various	TBD	Pavement Preservation	\$ 1,499,573.69	\$ 299,914.74
95 Total Projects			Totals	717.33			\$ 89,467,631.96
						SFY 2023 Act 416 Revenue	\$ 97,740,246.05

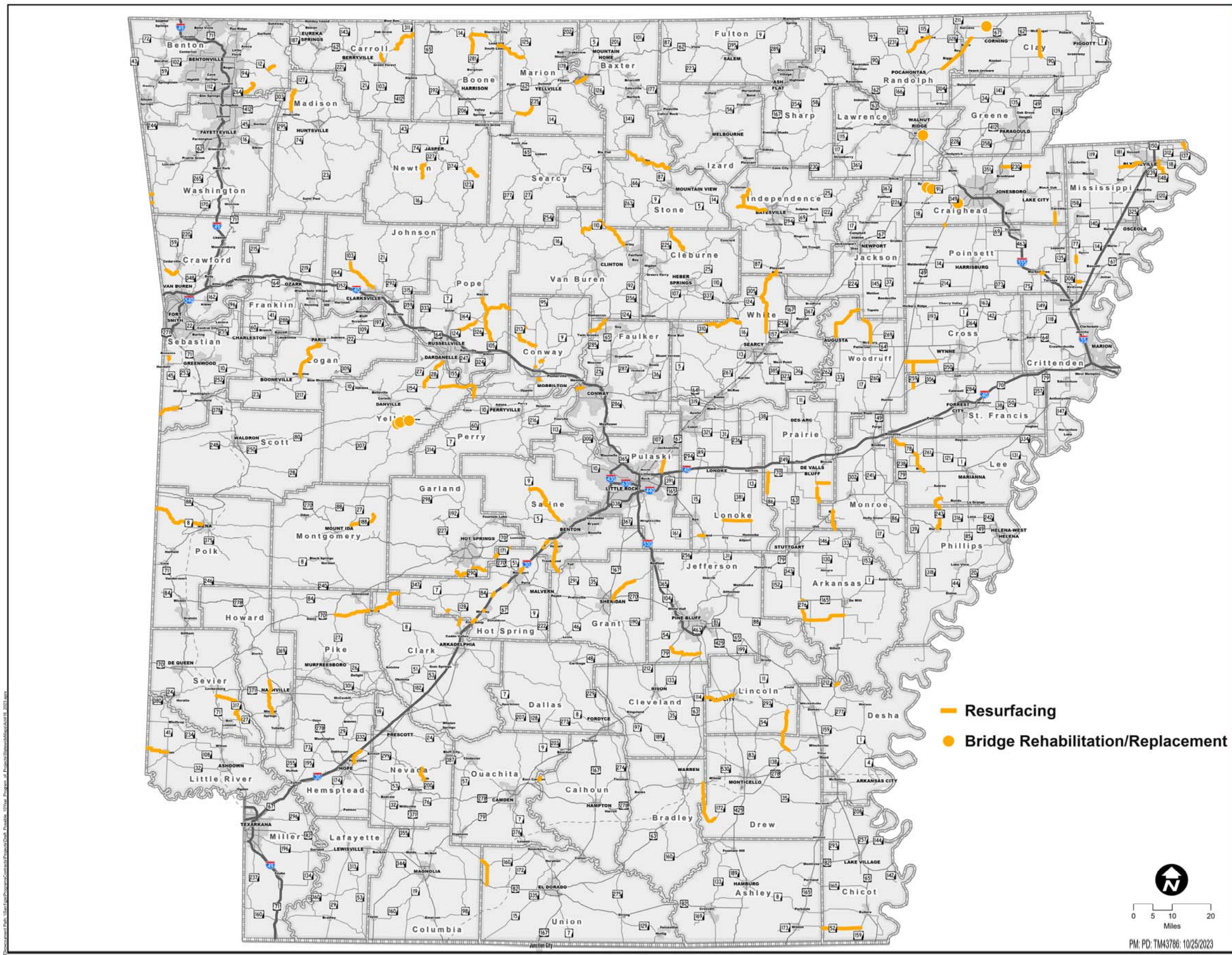
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Act 416 Contract Projects State Fiscal Year 2023



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Act 416 Projects Accomplished By State Forces State Fiscal Year 2023



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Appendix: Act 416

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Stricken language would be deleted from and underlined language would be added to present law.
Act 416 of the Regular Session

1 State of Arkansas As Engrossed: S2/21/19 H2/27/19
2 92nd General Assembly
3 Regular Session, 2019

A Bill

SENATE BILL 336

4
5 By: Senators Rice, Bledsoe, Bond, E. Cheatham, L. Chesterfield, J. Cooper, L. Eads, Elliott, J. English,
6 Flippo, S. Flowers, J. Hendren, K. Ingram, Irvin, B. Johnson, M. Johnson, G. Leding, M. Pitsch, Rapert,
7 G. Stubblefield, J. Sturch, D. Wallace
8 By: Representatives Holcomb, Shepherd, Berry, Breaux, Brown, Christiansen, Coleman, Crawford, M.
9 Davis, Hollowell, Kelly, Lowery, Lynch, McNair, Richmond, Rye, Slape, Wardlaw, Wooten

For An Act To Be Entitled

12 AN ACT TO PROVIDE ADDITIONAL REVENUE TO MAINTAIN AND
13 REPAIR HIGHWAYS, STREETS, AND BRIDGES IN THE STATE;
14 TO LEVY A WHOLESALE SALES TAX ON MOTOR FUEL AND
15 DISTILLATE SPECIAL FUEL; TO IMPOSE ADDITIONAL VEHICLE
16 REGISTRATION FEES ON HYBRID AND ELECTRIC MOTOR
17 VEHICLES; TO DESIGNATE SPECIAL REVENUES TO BE USED TO
18 MAINTAIN AND REPAIR HIGHWAYS, STREETS, AND BRIDGES IN
19 THE STATE; TO TRANSFER FUNDS NEEDED TO PAY FOR THE
20 REPAIR AND MAINTENANCE OF HIGHWAYS, STREETS, AND
21 BRIDGES IN THE STATE; AND FOR OTHER PURPOSES.

Subtitle

25 TO PROVIDE ADDITIONAL REVENUE FOR THE
26 MAINTENANCE AND REPAIR OF HIGHWAYS,
27 STREETS, AND BRIDGES IN THE STATE.

30 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

32 SECTION 1. DO NOT CODIFY. Legislative findings and intent.
33 (a) The General Assembly finds that additional revenue will be
34 available to the state resulting from anticipated savings generated by the
35 transformation of state government, the creation of cabinet positions, and
36 other reductions in state government, and from the growth of casino gambling



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1 resulting from the adoption of The Arkansas Casino Gaming Amendment of 2018,
2 Arkansas Constitution, Amendment 100.

3 (b) The General Assembly intends to use a portion of the anticipated
4 savings described in subsection (a) of this section to make additional
5 revenues available for use in maintaining and repairing public highways,
6 streets, and bridges in the state.

7
8 SECTION 2. Arkansas Code § 19-5-202(b)(2)(B), concerning the General
9 Revenue Fund Account, is amended to read as follows:

10 (B) From the net general revenue, after adding the advance
11 transfer, if any, the Treasurer of State shall make the following
12 distributions and shall notify the Auditor of State and the Chief Fiscal
13 Officer of the State:

14 (i) First, the Treasurer of State shall deduct one
15 percent (1%), which shall be transferred to the Constitutional Officers Fund,
16 as created in § 19-5-205(c). An appropriate percentage of not less than two
17 percent (2%) and not to exceed three percent (3%), as determined from time to
18 time by the Chief Fiscal Officer of the State as being the amount required to
19 support the estimated commitments and expenditures of the State Central
20 Services Fund for the current fiscal year, shall be transferred to the State
21 Central Services Fund, as created in § 19-5-205(e);

22 (ii) Next, any revenue deposited into the General
23 Revenue Fund Account of the State Apportionment Fund from the net casino
24 gaming receipts tax under § 5(c) of Section 1 of The Arkansas Casino Gaming
25 Amendment of 2018, Arkansas Constitution, Amendment 100, that exceeds thirty-
26 one million two hundred thousand dollars (\$31,200,000) in a fiscal year shall
27 be held in a subaccount to be transferred on the last business day of the
28 fiscal year from the General Revenue Fund Account of the State Apportionment
29 Fund to the State Highway and Transportation Department Fund;

30 (iii)(a) On the last business day of the fiscal year
31 ending June 30, 2020, and on the last business day of each following fiscal
32 year, the Chief Fiscal Officer of the State shall transfer on his or her
33 books and those of the Treasurer of State and the Auditor of State an amount
34 not to exceed thirty-five million dollars (\$35,000,000) from the funds
35 available in the Restricted Reserve Fund and from any other funds designated
36 by the Governor to the State Highway and Transportation Department Fund.

1 **(b) The amount to be transferred under this**
2 **subdivision (b)(2)(B)(iii) shall be calculated to provide the total sum of**
3 **thirty-five million dollars (\$35,000,000) to the State Highway and**
4 **Transportation Department Fund when combined with the funds transferred in**
5 **that fiscal year from the General Revenue Fund Account of the State**
6 **Apportionment Fund under subdivision (b)(2)(B)(ii) of this section;**

7 **(iv)** Next, the Treasurer of State shall deduct an
8 amount sufficient to pay for cash rebates which have been paid or approved
9 for payment during the current month upon applications filed therefor as
10 authorized in §§ 26-51-601 – 26-51-608 [repealed] and deduct an amount
11 sufficient to pay for refunds made during that month to taxpayers from
12 overpayment of the income tax as certified by the Chief Fiscal Officer of the
13 State and transfer that amount to the Individual Income Tax Withholding Fund,
14 Corporate Income Tax Withholding Fund, and Home Owners Tax Relief Fund, as
15 applicable; and

16 ~~**(iii)**~~**(v)** The remaining revenue, known as general
17 revenues available for distribution, in the General Revenue Fund Account of
18 the State Apportionment Fund shall be distributed as provided by this chapter
19 to the various funds and fund accounts as created and established in § 19-5-
20 301 et seq. and to any other fund or fund account as may be authorized by
21 law. The Treasurer of State, after distributing the general revenues
22 available for distribution due each fund or fund account, shall deduct the
23 amount of any advance transfers made during the month from the distribution
24 to each applicable fund or fund account.

25
26 SECTION 3. Arkansas Code § 19-5-1263, concerning the Restricted
27 Reserve Fund, is amended to add an additional subsection to read as follows:

28 **(e) The funds available in the Restricted Reserve Fund may be**
29 **transferred as provided in § 19-5-202(b)(2)(B)(iii).**
30

31 SECTION 4. Arkansas Code § 19-6-301, concerning the enumeration of
32 special revenues, is amended to add additional subdivisions to read as
33 follows:

34 **(263) The wholesale sales tax on motor fuel levied under § 26-64-101;**

35 **(264) The wholesale sales tax on distillate special fuel levied under**
36 **§ 26-64-102; and**

1 (265) Additional registration fees for electric vehicles and hybrid
2 vehicles under § 27-14-614.

3
4 SECTION 5. Arkansas Code § 19-6-405 is amended to read as follows:

5 19-6-405. State Highway and Transportation Department Fund.

6 The State Highway and Transportation Department Fund shall consist of:

7 (1) That part of the special revenues as specified in § 19-6-
8 301(2)-(4), (22), (81), (105)-(107), (182), and (256), known as "highway
9 revenue", as distributed under the Arkansas Highway Revenue Distribution Law,
10 § 27-70-201 et seq., and § 27-70-103 and § 27-72-301 et seq.;

11 (2) Those special revenues specified in § 19-6-301(10), (152),
12 (187), (239), and (241);

13 (3) Fifty percent (50%) of § 19-6-301(26);

14 (4) That portion of § 19-6-301(2) as set out in § 27-14-
15 601(a)(3)(H)(ii)(f) ;

16 (5) That portion of § 19-6-301(222);

17 (6) Those designated revenues as set out in § 26-56-201(e)(1),
18 which consist of the additional total of four cents (4¢) distillate special
19 fuel taxes to be distributed as provided in the Arkansas Highway Financing
20 Act of 1999, § 27-64-201 et seq.;

21 (7) Federal revenue sharing funds as set out in § 19-5-1005;

22 (8) The special revenues specified in § 26-64-103, which consist
23 of the wholesale sales taxes on motor fuel and distillate special fuel;

24 (9) The special revenues specified in § 27-14-614, which consist
25 of the additional registration fees on electric vehicles and hybrid vehicles;
26 and

27 ~~(8)-(10)~~ Any federal funds that may become available,
28 there to be used for the maintenance, operation, and improvement required by
29 the Arkansas Department of Transportation in carrying out the functions,
30 powers, and duties as set out in Arkansas Constitution, Amendment 42, and §§
31 27-65-102 – 27-65-107, 27-65-110, 27-65-122, and 27-65-124, and the other
32 laws of this state prescribing the powers and duties of the department and
33 the State Highway Commission.

34
35 SECTION 6. Arkansas Code Title 26 is amended to add an additional
36 chapter to read as follows:

CHAPTER 64

WHOLESALE SALES TAX ON FUEL

26-64-101. Wholesale sales tax on motor fuel.

(a) As used in this section:

(1) "Average wholesale selling price" means the United States Gulf Coast regular average wholesale selling price of motor fuel as published in an index by the Energy Information Administration within the United States Department of Energy or other similar reliable index if the index published by the Energy Information Administration within the United States Department of Energy is no longer available; and

(2) "Motor fuel" means the same as defined in § 26-55-202.

(b) In addition to the taxes levied in §§ 26-55-205, 26-55-1002, 26-55-1006, 26-55-1201, and 26-56-601, there is levied a wholesale sales tax upon the average wholesale selling price of motor fuel at the rate determined under this section.

(c)(1) On or before October 1, 2019, the Director of the Department of Finance and Administration shall determine the rate of the wholesale sales tax levied under this section by multiplying the twelve-month average wholesale selling price of motor fuel for the period of January 1, 2018, through December 31, 2018, by one and six-tenths percent (1.6%).

(2) The wholesale sales tax rate determined under this subsection is effective for the period of October 1, 2019, through September 30, 2020.

(3) To make the collection of the wholesale sales tax levied under this subsection more efficient, the director shall convert the wholesale sales tax calculated under subdivision (c)(1) of this section to a cent-per-gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

(d)(1) Beginning July 1, 2020, and each July 1 thereafter, the director shall calculate the wholesale sales tax levied under this section by multiplying the twelve-month average wholesale selling price of motor fuel for the period of January 1 through December 31 of the immediately preceding year by one and six-tenths percent (1.6%).

(2) The wholesale sales tax rate calculated under this subsection is effective for the twelve-month period beginning on October 1 of the year in which the calculation is made under this subsection.

1 (3) To make the collection of the wholesale sales tax levied
2 under this subsection more efficient, the director shall convert the
3 wholesale sales tax calculated under subdivision (d)(1) of this section to a
4 cent-per-gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

5 (4)(A) If the twelve-month average wholesale selling price
6 calculated in subdivision (d)(1) of this section is more than the twelve-
7 month average wholesale selling price of the year preceding that calculation,
8 the director shall convert the resulting wholesale sales tax to a cent-per-
9 gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

10 (B) If the wholesale sales tax rate calculated in
11 subdivision (d)(1) of this section would result in an increase in the
12 wholesale sales tax of more than one-tenth of one cent (0.1¢) per gallon of
13 motor fuel when converted to a cent-per-gallon amount and rounded to the
14 nearest one-tenth of one cent (0.1¢), the percentage used in the calculation
15 of the wholesale sales tax rate under subdivision (d)(1) of this section
16 shall be limited to the highest percentage that results in a cents-per-gallon
17 amount that does not exceed one-tenth of one cent (0.1¢) for that twelve-
18 month period when rounded to the nearest one-tenth of one cent (0.1¢).

19 (5) If the twelve-month average wholesale selling price used for
20 the calculation in subdivision (d)(1) of this section is less than the
21 twelve-month average wholesale selling price of the preceding year, the
22 calculation under subdivision (d)(1) of this section shall not be made, and
23 the wholesale sales tax rate for the twelve-month period beginning October 1
24 shall be equal to the wholesale sales tax rate for the immediately preceding
25 twelve-month period.

26 (e) The wholesale sales tax levied under this section shall be paid by
27 motor fuel dealers to motor fuel distributors, who shall collect, report, and
28 remit the tax in the same manner and at the same time as is prescribed by law
29 for the collection, reporting, and payment of motor fuel taxes levied in
30 Title 26, Chapter 55, of the Arkansas Code.

31 (f) By August 1 of each year, the Department of Finance and
32 Administration shall publish the cent-per-gallon wholesale sales tax to be
33 collected by motor fuel dealers and paid to motor fuel distributors beginning
34 on October 1 of that year under this section and shall notify motor fuel
35 dealers and motor fuel distributors of the published amount.

36

1 26-64-102. Wholesale sales tax on distillate special fuel.

2 (a) As used in this section:

3 (1) "Average wholesale selling price" means the United States
4 Gulf Coast regular average wholesale selling price of distillate special fuel
5 as published in an index by the Energy Information Administration within the
6 United States Department of Energy or some other similar reliable index if
7 the index published by the Energy Information Administration within the
8 United States Department of Energy is no longer available; and

9 (2) "Distillate special fuel" means the same as defined in § 26-
10 56-102, except that it does not include distillate special fuel used for off-
11 road purposes as identified in § 26-56-224.

12 (b) In addition to the taxes levied in §§ 26-56-201, 26-56-502 and 26-
13 56-601, there is levied a wholesale sales tax upon the average wholesale
14 selling price of distillate special fuel at the rate determined under this
15 section.

16 (c)(1) On or before October 1, 2019, the Director of the Department of
17 Finance and Administration shall determine the rate of the wholesale sales
18 tax levied under this section by multiplying the twelve-month average
19 wholesale selling price of distillate special fuel for the period of January
20 1, 2018, through December 31, 2018, by two and nine-tenths percent (2.9%).

21 (2) The wholesale sales tax rate determined under this
22 subsection is effective for the period of October 1, 2019, through September
23 30, 2020.

24 (3) To make the collection of the wholesale sales tax levied
25 under this subsection more efficient, the director shall convert the
26 wholesale sales tax calculated under subdivision (c)(1) of this section to a
27 cent-per-gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

28 (d)(1) Beginning July 1, 2020, and each July 1 thereafter, the
29 director shall calculate the wholesale sales tax levied under this section by
30 multiplying the twelve-month average wholesale selling price of distillate
31 special fuel for the period of January 1 through December 31 of the
32 immediately preceding year by two and nine-tenths percent (2.9%).

33 (2) The wholesale sales tax rate calculated under this
34 subsection is effective for the twelve-month period beginning on October 1 of
35 the year in which the calculation is made under this subsection.

36 (3) To make the collection of the wholesale sales tax levied

1 under this subsection more efficient, the director shall convert the
2 wholesale sales tax calculated under subdivision (d)(1) of this section to a
3 cent-per-gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

4 (4)(A) If the twelve-month average wholesale selling price
5 calculated in subdivision (d)(1) of this section is more than the twelve-
6 month average wholesale selling price of the year preceding that calculation,
7 the director shall convert the resulting wholesale sales tax to a cent-per-
8 gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

9 (B) If the wholesale sales tax rate calculated in
10 subdivision (d)(1) of this section would result in an increase in the
11 wholesale sales tax of more than one-tenth of one cent (0.1¢) per gallon of
12 distillate special fuel when converted to a cent-per-gallon amount and
13 rounded to the nearest one-tenth of one cent (0.1¢), the percentage used in
14 the calculation of the wholesale sales tax rate under subdivision (d)(1) of
15 this section shall be limited to the highest percentage that results in a
16 cents-per-gallon amount that does not exceed one-tenth of one cent (0.1¢) for
17 that twelve-month period when rounded to the nearest one-tenth of one cent
18 (0.1¢).

19 (5) If the twelve-month average wholesale selling price used for
20 the calculation in subdivision (d)(1) of this section is less than the
21 twelve-month average wholesale selling price of the preceding year, the
22 calculation under subdivision (d)(1) of this section shall not be made, and
23 the wholesale sales tax rate for the twelve-month period beginning October 1
24 shall be equal to the wholesale sales tax rate for the immediately preceding
25 twelve-month period.

26 (e) The wholesale sales tax levied under this section shall be paid by
27 distillate special fuel dealers to distillate special fuel suppliers, who
28 shall collect, report, and remit the tax in the same manner and at the same
29 time as is prescribed by law for the collection, reporting, and payment of
30 distillate special motor fuel taxes levied in Title 26, Chapter 56, of the
31 Arkansas Code.

32 (f) By August 1 of each year, the Department of Finance and
33 Administration shall publish the cent-per-gallon wholesale sales tax to be
34 collected by distillate special fuel dealers and paid to distillate special
35 fuel suppliers beginning on October 1 of each year under this section and
36 shall notify distillate special fuel dealers and distillate special fuel

1 suppliers of the published amount.

2
3 26-64-103. Disposition of revenues.

4 The wholesale sales taxes collected under this chapter are special
5 revenues and shall be distributed under § 27-70-206.

6
7 26-64-104. Reporting and disclosure requirements.

8 (a)(1) Each city and county that expends revenues distributed under
9 this chapter shall submit a report to the Director of the Department of
10 Finance and Administration no later than June 30 of each year detailing the:

11 (A) Amount of revenues received under this chapter;

12 (B) Expenditures made from the revenues received under
13 this chapter; and

14 (C) Projects funded using revenues received under this
15 chapter.

16 (2) The director may undertake an investigation of the
17 expenditures reported by the cities and counties under subdivision (a)(1) of
18 this section, including without limitation using the audit procedures under
19 the Arkansas Tax Procedure Act, § 26-18-101 et seq., to verify compliance
20 with this chapter.

21 (b) The Arkansas Department of Transportation shall make a report
22 available to the Governor and the Legislative Council no later than November
23 1 of each year detailing the expenditures of the revenues distributed to the
24 department under this chapter, including without limitation the expenditures
25 made from the revenues received under this chapter and the projects funded
26 using revenues received under this chapter.

27
28 SECTION 7. Arkansas Code Title 27, Chapter 14, Subchapter 6, is amended
29 to add an additional section to read as follows:

30 27-14-614. Additional fee for electric vehicles and hybrid vehicles.

31 (a) As used in this section:

32 (1) "Electric vehicle" means a vehicle that:

33 (A) Is propelled by an electric motor powered by a battery
34 or other electrical device incorporated into the vehicle; and

35 (B) Is not propelled by an internal combustion engine; and

36 (2) "Hybrid vehicle" means a vehicle that draws propulsion

1 energy from both an internal combustion engine and an energy storage device.

2 (b) In addition to the other fees required to be paid to register a
3 vehicle under this subchapter, there is levied an annual fee of:

4 (1) Two hundred dollars (\$200) for each electric vehicle
5 registered; and

6 (2) One hundred dollars (\$100) for each hybrid vehicle
7 registered.

8 (c) The revenues collected under this section are special revenues and
9 shall be distributed to the State Highway and Transportation Department Fund.

10
11 SECTION 8. EFFECTIVE DATE. Sections 4-7 of this act are effective on
12 the first day of the calendar quarter following the effective date of this
13 act.

14
15
16 /s/Rice

17
18
19 APPROVED: 3/11/19

