

State of Arkansas
77th General Assembly
Regular Session, 1989
By: Joint Budget Committee

SENATE BILL 427

"AN ACT TO MAKE AN APPROPRIATION FOR MAKING REFUNDS OF VARIOUS TAXES WITHHELD BY THE DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE SERVICES DIVISION FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1991; AND FOR OTHER PURPOSES."

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

SECTION 1. APPROPRIATIONS - INCOME AND PROPERTY TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Income Tax Withholding Fund, for making refunds of income taxes withheld under the provisions of Arkansas Code 26-51-901 et seq., and ad valorem property tax relief to homeowners under the provisions of Arkansas Code 26-51-601 et seq., for the biennial period ending June 30, 1991, the following:

| ITEM NO. | FISCAL YEARS | |
|-------------------------|---------------|---------------|
| | 1989-90 | 1990-91 |
| (01) INCOME TAX REFUNDS | \$150,000,000 | \$150,000,000 |

SECTION 2. APPROPRIATIONS - GASOLINE TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Gasoline Tax Refund Fund, for paying the valid gasoline tax refund claims of the agricultural users and bus users in the manner and to the extent provided by law for the biennial period ending June 30, 1991, the following:

| ITEM NO. | FISCAL YEARS | |
|-------------------|--------------|--------------|
| | 1989-90 | 1990-91 |
| (01) REFUND CLAIM | \$ 1,500,000 | \$ 1,500,000 |

SECTION 3. APPROPRIATIONS - MISCELLANEOUS TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Miscellaneous Revolving Fund, for making refunds of taxes erroneously paid and for refunds of the Gross Receipts Taxes paid upon tickets to athletic events pursuant to Arkansas Code 26-52-511 and for other purposes as authorized by law for the biennial period ending June 30, 1991, the following:

| ITEM | FISCAL YEARS | |
|--------------------------------|---------------|---------------|
| NO. _____ | 1989-90 _____ | 1990-91 _____ |
| (01) MISCELLANEOUS TAX REFUNDS | \$ 8,500,000 | \$ 8,500,000 |

SECTION 4. APPROPRIATIONS - MOTOR FUEL TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Interstate Motor Fuel Tax Refund Fund, for paying refunds to interstate users of motor fuels and special motor fuels as authorized by law for the biennial period ending June 30, 1991, the following:

| ITEM | FISCAL YEARS | |
|----------------------------|---------------|---------------|
| NO. _____ | 1989-90 _____ | 1990-91 _____ |
| (01) MOTOR FUEL TAX REFUND | \$ 2,500,000 | \$ 2,500,000 |

SECTION 5. APPROPRIATIONS - ABC PERMITS/DRIVER SEARCH FEES. There is hereby appropriated to the Department of Finance and Administration - Revenue Services Division, to be payable from cash funds of the Department of Finance and Administration - Revenue Services Division, for making refunds of the Driver Search Fees and Alcoholic Beverage Control Permits and Licenses for the biennial period ending June 30, 1991, the following:

| ITEM | FISCAL YEARS | |
|--------------|---------------|---------------|
| NO. _____ | 1989-90 _____ | 1990-91 _____ |
| (01) REFUNDS | \$ 1,737,000 | \$ 1,737,000 |

SECTION 6. REIMBURSEMENT. The Miscellaneous Revolving Fund shall be reimbursed in the manner provided by law.

SECTION 7. TAX REFUND AND REBATE RECORDS. The Department of Finance and Administration shall compile and maintain separate records of all payments of personal and corporate income tax refunds and property tax rebates made from the appropriation provided in Section 1 of this Act on an annual basis.

SECTION 8. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized by this Act shall be limited to the appropriation for such agency and funds made available by law for the support of such appropriations; and the restrictions of the State Purchasing Law, the General Accounting and Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary Procedures and Restrictions Act, or their successors, and other fiscal control laws of this State, where applicable, and regulations promulgated by the Department of Finance and Administration, as authorized by law, shall be strictly complied with in disbursement of said funds.

SECTION 9. LEGISLATIVE INTENT. It is the intent of the General Assembly that any funds disbursed under the authority of the appropriations contained in this Act shall be in compliance with the stated reasons for which this Act was adopted, as evidenced by the Agency Requests, Executive Recommendations and Legislative Recommendations contained in the budget manuals prepared by the Department of Finance and Administration, letters, or summarized oral testimony in the official minutes of the Arkansas Legislative Council or Joint Budget Committee which relate to its passage and adoption.

SECTION 10. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 11. EMERGENCY CLAUSE. It is hereby found and determined by the Seventy-Seventh General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1989 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1989 could work irreparable harm

upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989.