

Act 551 of the 1989 Regular Session.

Act 551

SB443

By: Joint Budget Committee

"AN ACT TO AMEND ARKANSAS CODE TITLE 19, CHAPTER 6,  
SUBCHAPTERS 2, 3 and 4, THE REVENUE CLASSIFICATION LAW OF  
ARKANSAS; AND FOR OTHER PURPOSES."

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

SECTION 1. GENERAL REVENUES ENUMERATED. Arkansas Code 19-6-201(21) is hereby amended to read as follows:

"(21) Dog racing taxes and fees, including seven percent (7%) of all moneys wagered at one hundred fifty (150) days of racing, one-third (1/3) of the odd cents or breaks, one-third (1/3) of the unredeemed parimutuel tickets, the daily operating license fee and fees paid by each greyhound owner and trainer, and ten percent (10%) of admissions or ten cents (10\_) per admission, whichever sum is greater, as enacted by Act 191 of 1957, known as the "Arkansas Greyhound Racing Law," and all laws amendatory thereto, □ 23-111-101 et seq.; and the additional four (4) of six (6) days of racing authorized in □ 23-111-504;"

SECTION 2. SPECIAL REVENUES ENUMERATED. Arkansas Code 19-6-301 (15), (16), (63), (113), (122), and (123) are hereby amended to read as follows:

"(15) Dog racing taxes derived from all revenues from the parimutuel tax of fifteen (15) additional days of dog races authorized by □□ 23-111-502 - 23-111-505, and all laws amendatory thereto;"

"(16) Dog racing taxes derived from two-thirds (2/3) of the net proceeds of three (3) additional days of dog races at each meet, as authorized by □□ 23-111-502 - 23-111-505, and all laws amendatory thereto;"

"(63) Game and Fish Commission licenses, fees, tags, permits, and fines, all as authorized by Arkansas Constitution, Amendment 35; annual resident

hunting and fishing licenses, as enacted by Act 939 of 1987, §§ 15-42-104 and 15-42-110; and all interest earned on Arkansas Game and Fish Commission funds, as enacted by Act 327 of 1983, § 15-41-110;"

"(113) Arkansas Beef Council cattle assessments, § 2-35-401 et seq.;"

"(122) Agricultural Consultant License Fees § 17-46-101 et seq.;"

"(123) Highway user taxes, § 27-35-205;"

SECTION 3. SPECIAL REVENUES ENUMERATED. Arkansas Code Title 19, Chapter 6, Subchapter 3 is hereby amended by adding the following new subdivisions:

"(132) Abortion Clinic License Fees, § 20-9-302;

(133) Child Care Facility License Fees, § 20-78-403;

(134) Additional court costs of one dollar (\$1.00) from each defendant as costs upon each judgment of conviction, each plea of guilty and nolo contendere or bond forfeiture in felony and misdemeanor cases and moving traffic violations, § 16-92-116;

(135) Dog Racing Taxes derived from the net proceeds of two (2) of the additional six (6) days of dog races, as authorized by 23-111-504;

(136) Emergency Medical Services Fees, § 20-13-211;

(137) Food Service Establishment and Food Salvager Permits and Fees, §§ 20-57-102 and 20-57-201 - 20-57-204;

(138) Nursing Home Administrator License Application and Renewal Fees, §§ 20-10-404 and 20-10-405;

(139) Home Health Care Services Agency License Fees, § 20-10-812;

(140) Health Maintenance Organizations Licenses and Fees, § 23-76-127;

(141) Ionizing Radiation License and Registration Fees, § 20-21-217;

(142) Public Water System Service Act Fees, Fines and Penalties, § 20-28-101 et seq.;

(143) Swimming Pools Regulation Fees and Fines, §§ 20-30-102 and 20-30-106;

(144) Water Sample Fees and Asbestos Analysis Fees, § 20-7-114;

(145) Additional Real Estate Transfer Tax, § 26-60-105(b)

(146) Two percent (2%) of gross receipts derived from the sale or rental on certain items related to tourism, Act 38 of 1989"

SECTION 4. Arkansas Code 19-6-408 is hereby amended to read as follows:

"The Plant Board Fund shall consist of those special revenues as specified in subdivisions (46), (49), (50), (51), (52), (53), (54), (55), and (122) of § 19-6-301, nineteen percent (19%) of the fertilizer inspection fees set out in subdivisions (48) of § 19-6-301, and all of those special revenues in subdivision (47) of § 19-6-301 with the exception of ten cents (10\_) of the twenty cents (20\_) for tonnage reports, there to be used for the maintenance, operation, and improvement required by the State Plant Board in carrying out the functions, powers, and duties as set out in § 2-16-201 et seq. or other duties imposed by law upon the State Plant Board, with the exception of those functions, powers, and duties as set out in § 4-18-201 et seq."

SECTION 5. Arkansas Code 19-6-420 is hereby amended to read as follows:

"The Game Protection Fund shall consist of those special revenues as specified in subdivision (63) of § 19-6-301 and forty-five percent (45%) of those special revenues as specified in subdivision (20) of § 19-6-301, there to be used for the maintenance, operation, and improvement required by the Arkansas Game and Fish Commission in carrying out the functions, powers, and duties as set out in the Arkansas Constitution, Amendment 35."

SECTION 6. Arkansas Code 19-6-450 is hereby amended to read as follows:

"The Individual Sewage Disposal Systems Improvement Fund shall consist of one third (1/3) of those special revenues as specified in subdivision (58) of § 19-6-301, there to be used by the Division of Sanitarian Services of the Department of Health for, and in the manner recommended by, the Advisory Committee on Individual Sewage Disposal Systems for implementation of the utilization and application of alternate and experimental individual sewage disposal systems, as set out in § 14-236-101 et seq."

SECTION 7. SPECIAL REVENUE FUNDS CREATED. Arkansas Code Title 19, Chapter 6, Subchapter 4 is hereby amended by adding the following new sections:

"19-6-453. BOATING SAFETY ACCOUNT FUND. The Boating Safety Account shall consist of those special revenues as specified in subdivision (20) of § 19-6-301, there to be distributed in the manner and to the various funds as provided in § 27-101-111.

19-6-454. CHILD CARE PROVIDERS' TRAINING FUND. The Child Care Providers' Training Fund shall consist of those special revenues as specified

in subdivision (133) of § 19-6-301 and monies received from the Department of Human Services, there to be used to purchase training materials for loan to child care providers by the Child Care Providers' Training Committee as set out in § 20-78-401 et seq.

19-6-455. ARKANSAS COUNTIES ALCOHOL AND DRUG ABUSE AND CRIME PREVENTION PROGRAM FUND. The Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund shall consist of those special revenues as specified in subdivision (134) of § 19-6-301, there to be used exclusively for the establishment and operation of alcohol abuse, drug abuse and crime prevention programs in the counties, as set out in § 16-92-116.

19-6-456. NURSING HOME PERSONNEL TRAINING FUND. The Nursing Home Personnel Training Fund shall consist of those special revenues as specified in subdivision (138) of § 19-6-301, there to be utilized by the Office of Long-Term Care of the Division of Economic and Medical Services of the Department of Human Services for development and implementation of training programs as set out in § 20-10-401 et seq."

SECTION 8. EMERGENCY CLAUSE. It is hereby found and determined by the Seventy-Seventh General Assembly, that various laws have been enacted since the passage of the Revenue Classification Law which have changed or created various revenues collected by the State, and that this amendment to the Revenue Classification Law is necessary in order to reflect the various taxes, licenses, fees and other revenues levied and collected for the support of and use by State Government as they currently exist and from which appropriations which become effective July 1, 1989, have been made by the Seventy-Seventh General Assembly. 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.

APPROVED: March 14, 1989

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