

1 **State of Arkansas**
2 **78th General Assembly**
3 **Second Extraordinary Session, 1992**
4 **By: Representative D. Wood**

A Bill

HOUSE BILL

For An Act To Be Entitled

8 "AN ACT TO LEVY A THREE PERCENT (3%) SURCHARGE ON
9 CORPORATE AND INDIVIDUAL INCOME TAX TO BE USED FOR THE
10 ARKANSAS MEDICAID PROGRAM."

Subtitle

13 "AN ACT TO LEVY A THREE PERCENT (3%) SURCHARGE ON
14 CORPORATE AND INDIVIDUAL INCOME TAX TO BE USED FOR
15 MEDICAID."

16
17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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19 SECTION 1. In addition to the tax levied by Arkansas Code
20 Annotated §26-51-205, there is hereby levied for tax year 1992 a surcharge of
21 three percent (3%) upon all taxes levied by that act, and such surcharge shall
22 be collected, reported, and paid in the same manner and at the same time as is
23 prescribed by law for the collection, reporting and payment of the tax levied
24 by Arkansas Code Annotated §26-21-205.

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26 SECTION 2. In addition to the tax levied by Arkansas Code Annotated
27 §26-51-201, there is hereby levied for tax year 1992 a surcharge of three
28 percent (3%) upon all taxes levied by that act, and such surcharge shall be
29 collected, reported, and paid in the same manner and at the same time as is
30 prescribed by law for the collection, reporting and payment of the tax levied
31 by Arkansas Code Annotated §26-21-205.

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33 SECTION 3. All of the surcharges, fees, penalties and interest
34 collected under the provisions of this act shall be classified as special
35 revenues and shall be deposited in the Department of Human Services Grant Fund

1 Account to be used solely for the Arkansas Medicaid Program.

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3 SECTION 4. The Department of Finance and Administration shall enforce
4 this act and promulgate rules and regulations necessary to implement this act.

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6 SECTION 5. All provisions of this act of a general and permanent nature
7 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
8 Revision Commission shall incorporate the same in the Code.

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10 SECTION 6. If any provision of this act or the application thereof to
11 any person or circumstance is held invalid, such invalidity shall not affect
12 other provisions or applications of the act which can be given effect without
13 the invalid provision or application, and to this end the provisions of this
14 act are declared to be severable.

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16 SECTION 7. All laws and parts of laws in conflict with this act are
17 hereby repealed.

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19 SECTION 8. EMERGENCY CLAUSE. It is hereby found and determined that
20 the State of Arkansas is lacking adequate funds to provide for medical goods
21 and services to indigent families with dependent children and aged, blind, or
22 disabled individuals whose income and resources are insufficient to meet the
23 cost of necessary medical services; that increased funds must be raised to
24 adequately provide for those needs. This act will generate the additional
25 revenues necessary to meet the needs described and those needs will not be
26 properly met until the additional revenues are received. This act is designed
27 to provide the necessary revenues to the state sufficient to meet these needs
28 and should go into effect immediately. Therefore, an emergency is declared to
29 exist and this act, being necessary for the immediate preservation of the
30 public peace, health and safety, shall be in full force and effective from and
31 after its approval.

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