

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Joint Budget Committee

A Bill

HOUSE BILL 1073

For An Act To Be Entitled

"AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE SERVICES DIVISION FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1997; AND FOR OTHER PURPOSES."

Subtitle

"AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE SERVICES DIVISION APPROPRIATION FOR THE 1995-97 BIENNIUM."

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

SECTION 1. REGULAR SALARIES. There is hereby established for the Department of Finance and Administration - Revenue Services Division for the 1995-97 biennium, the following maximum number of regular employees whose salaries shall be governed by the provisions of the Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and all laws amendatory thereto. Provided, however, that any position to which a specific maximum annual salary is set out herein in dollars, shall be exempt from the provisions of said Uniform Classification and Compensation Act. All persons occupying positions authorized herein are hereby governed by the provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its successor.

Maximum Annual
Maximum Salary Rate

Item Class		No. of		Fiscal Years	
No.	Code Title	Employees	1995-96	1996-97	
3	(1) 7159 REV ASST COMM-OPER & ADMIN	1	\$ 71,241	\$	
4	73,022				
5	(2) 7160 REV ASST COMM-POLICY & LEGAL	1	\$ 71,241	\$	
6	73,022				
7	(3) 9605 DFA DRIVER LICENSE ADMR	1	\$ 66,268	\$	
8	67,924				
9	(4) 9606 DFA TAX AUDIT ADMR	1	\$ 66,268	\$	
10	67,924				
11	(5) 9607 DFA MOTOR VEHICLE ADMR	1	\$ 66,268	\$	
12	67,924				
13	(6) 9609 DFA TAX ADMINISTRATOR	2	\$ 66,268	\$	
14	67,924				
15	(7) 9610 DFA STATE REVENUE OFC ADMR	1	\$ 66,268	\$	
16	67,924				
17	(8) 9942 DFA REVENUE CHIEF COUNSEL	1	\$ 66,268	\$	
18	67,924				
19	(9) R012 ADMINISTRATIVE LAW JUDGE	3		GRADE 26	
20	R038 ATTORNEY SUPERVISOR	2			
21	827Z DATA PROCESSING CENTER MANAGER	1			
22	(10) R170 ATTORNEY SPECIALIST	8		GRADE 25	
23	073Z DFA REV TAX DIVISION MANAGER	6			
24	512Z DFA REVENUE PROBLEM RESOLUTION OFF	1			
25	(11) 138Z DFA REVENUE DIVISION MANAGER II	16		GRADE 23	
26	D046 SYSTEMS APPLICATIONS SUPERVISOR	2			
27	(12) D038 SYSTEMS PROGRAMMER	1		GRADE 22	
28	D106 DATA PROCESSING OPERATIONS MANAGER	1			
29	D124 LEAD PROGRAMMER/ANALYST	1			
30	(13) 167Z DFA REVENUE DIVISION MANAGER I	14		GRADE 21	
31	A104 TAX AUDITOR SUPERVISOR	19			
32	D036 SR PROGRAMMER/ANALYST	2			
33	A008 ACCOUNTING SUPERVISOR II	1			
34	(14) A036 FIELD AUDITOR SUPERVISOR	1		GRADE 20	
35	A102 TAX AUDITOR II	152			

1	A069 DFA TAX ADMIN SECTION SUPERVISOR	3	
2	A037 DFA REVENUE DISTRICT MANAGER	5	
3	(15) D020 DATA PROCESSING SUPERVISOR II	2	GRADE 19
4	G026 BUILDING AND GROUNDS COORDINATOR	1	
5	N199 TAXPAYER INFORMATION OFFICER	1	
6	(16) A192 INCOME TAX AUDITOR	1	GRADE 18
7	D128 P C SUPPORT SPECIALIST	2	
8	A029 DFA REVENUE SECTION SUPERVISOR	10	
9	A111 ACCOUNTANT	7	
10	A194 TAX EXAMINER SUPV	6	
11	D034 PROGRAMMER ANALYST	1	
12	A176 DFA REVENUE ASST DIST MANAGER	5	
13	V040 PURCHASE AGENT II/PURCHASE AGENT	1	
14	(17) A172 REVENUE AGENT III	49	GRADE 17
15	X331 DRIVERS LICENSE HEARING OFFICER II	18	
16	A034 FIELD AUDITOR	4	
17	R010 ADMINISTRATIVE ASSISTANT II	5	
18	G161 GENERAL MAINTENANCE REPAIRMAN	7	
19	D018 DATA PROCESSING SUPERVISOR I	1	
20	Y057 JOURNEYMAN PAINTER	1	
21	V030 INVENTORY CONTROL MANAGER	1	
22	(18) A134 TAXPAYER SERVICES REP	32	GRADE 16
23	R156 REVENUE DEPT SUPERVISOR	30	
24	X349 TAX INVESTIGATOR	24	
25	(19) D005 COMPUTER OPERATOR II	4	GRADE 15
26	A108 ACCOUNTING TECHNICIAN II	13	
27	A028 REVENUE AGENT II	22	
28	A031 DELINQUENT TAX COLLECTOR	29	
29	R009 ADMINISTRATIVE ASSISTANT I	4	
30	A109 TAX EXAMINER II	20	
31	K011 ADMINISTRATIVE OFFICE SUPERVISOR	12	
32	V051 STOREROOM SUPV/STORE SUPV	1	
33	(20) K016 TRANSPORTATION SERVICES REP	30	GRADE 14
34	R177 LEGAL ASSISTANT	1	
35	K041 EXECUTIVE SECY/ADMINISTRATIVE SECY	7	

1	K117 MEDICAL OR LEGAL SECRETARY	9	
2	A027 REVENUE AGENT I	64	
3	K079 MICRO-PHOTOGRAPHER SUPERVISOR	2	
4	(21) K153 SECRETARY II	33	GRADE 13
5	(22) A106 ACCOUNTING TECHNICIAN I	48	GRADE 12
6	K039 DOCUMENT EXAMINER II	26	
7	A107 TAX EXAMINER I	17	
8	A184 ASSISTANT REVENUE AGENT	37	
9	K181 MAILROOM SUPERVISOR	1	
10	(23) K145 CASHIER/CASHIER II	295	GRADE 11
11	K155 SECRETARY I	16	
12	V043 SHIPPING & RECEIVING CLERK	1	
13	(24) K037 DOCUMENT EXAMINER I	129	GRADE 10
14	K006 DATA ENTRY SPECIALIST	124	
15	K023 CLERK TYPIST	5	
16	V029 INVENTORY CONTROL CLERK	3	
17	W023 RECORDS CENTER OPERATOR II	11	
18	(25) K180 CASH CONTROL OPERATOR	12	GRADE 09
19	K065 MAIL OFFICER	3	
20	K077 MICRO-PHOTOGRAPHER II	7	
21	(26) K182 MAIL PROCESSOR	7	GRADE 08
22	(27) K015 OFFICE CLERK	8	GRADE 07
23	W021 RECORDS CENTER OPERATOR I	2	
24	(28) G169 CUSTODIAL SUPV I	1	GRADE 06
25	(29) G035 CUSTODIAL WRKR II	<u>12</u>	GRADE 04
26			
26	MAX NO. OF EMPLOYEES	1473	

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28 SECTION 2. EXTRA HELP. There is hereby authorized, for the
29 Department of Finance and Administration - Revenue Services Division for the
30 1995-97 biennium, the following maximum number of part-time or temporary
31 employees, to be known as "Extra Help", payable from funds appropriated
32 herein for such purposes: two hundred twenty-five (225) temporary or
33 part-time employees, when needed, at rates of pay not to exceed those
34 provided in the Uniform Classification and Compensation Act, or its
35 successor, or this act for the appropriate classification.

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SECTION 3. APPROPRIATIONS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the State Central Services Fund, for personal services and operating expenses of the Department of Finance and Administration - Revenue Services Division for the biennial period ending June 30, 1997, the following:

ITEM NO.	FISCAL YEARS	
	1995-96	1996-97
(01) REGULAR SALARIES	\$ 29,233,555	\$
29,252,952		
(02) EXTRA HELP	893,731	
893,731		
(03) PERSONAL SERV MATCHING	8,340,383	
8,344,652		
(04) OVERTIME	75,000	
75,000		
(05) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	\$ 8,833,375	\$ 8,867,254
(B) CONF. & TRVL.	89,279	89,279
(C) PROF. FEES	770,627	772,627
(D) CAP. OUTLAY	777,825	350,000
(E) DATA PROC.	<u>170,000</u>	<u>170,000</u>
TOTAL MAINT. & GEN. OPER.	10,641,106	
10,249,160		
(06) FEDERAL REIMBURSEMENTS	200,000	
200,000		
(07) PRINTING	510,568	
510,568		
(08) MULTI-STATE TAX	171,542	
179,561		
(09) SYSTEMS DEVELOPMENT	600,000	
600,000		
(10) CAMERA EQUIPMENT	<u>500,000</u>	

1 500,000

2 TOTAL AMOUNT APPROPRIATED

\$ 51,165,885 \$

3 50,805,624

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5 SECTION 4. REGULAR SALARIES - COMMERCIAL DRIVERS LICENSE PROGRAM.

6 There is hereby established for the Department of Finance and Administration
7 - Revenue Services Division for the 1995-97 biennium, the following maximum
8 number of regular employees whose salaries shall be governed by the
9 provisions of the Uniform Classification and Compensation Act (Arkansas Code
10 §§21-5-201 et seq.), or its successor, and all laws amendatory thereto.
11 Provided, however, that any position to which a specific maximum annual
12 salary is set out herein in dollars, shall be exempt from the provisions of
13 said Uniform Classification and Compensation Act. All persons occupying
14 positions authorized herein are hereby governed by the provisions of the
15 Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101),
16 or its successor.

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		Maximum Annual		
		Maximum	Salary Rate	
		No. of	Fiscal Years	
Item	Class	Employees	1995-96	1996-97
No.	Code Title			
(1)	X331 DRIVERS LICENSE HEARING OFFICER II	2	GRADE 17	
(2)	R009 ADMINISTRATIVE ASSISTANT I	2	GRADE 15	
(3)	K039 DOCUMENT EXAMINER II	2	GRADE 12	
(4)	K037 DOCUMENT EXAMINER I	4	GRADE 10	
	K023 CLERK TYPIST	1		
	K006 DATA ENTRY SPECIALIST	<u>1</u>		
	MAX NO. OF EMPLOYEES	12		

SECTION 5. APPROPRIATIONS - COMMERCIAL DRIVERS LICENSE PROGRAM. There
is hereby appropriated, to the Department of Finance and Administration -
~~Revenue Services Division, to be payable from the Commercial Driver License~~
Fund, for personal services and operating expenses of the Department of
Finance and Administration - Revenue Services Division - Commercial Drivers
License Program for the biennial period ending June 30, 1997, the following:

1			
2	ITEM		FISCAL YEARS
3	NO.		1995-96 1996-97
4	(01) REGULAR SALARIES	\$	205,046 \$
5	205,046		
6	(02) PERSONAL SERV MATCHING		65,568
7	65,568		
8	(03) MAINT. & GEN. OPERATION		
9	(A) OPER. EXPENSE \$	358,643 \$	358,643
10	(B) CONF. & TRVL.	0	0
11	(C) PROF. FEES	0	0
12	(D) CAP. OUTLAY	0	0
13	(E) DATA PROC.	965,376	965,376
14	TOTAL MAINT. & GEN. OPER.		<u>1,324,019</u>
15	<u>1,324,019</u>		
16	TOTAL AMOUNT APPROPRIATED	\$	<u>1,594,633</u> \$
17	<u>1,594,633</u>		

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19 SECTION 6. APPROPRIATIONS - SAFETY RESPONSIBILITY. There is hereby

20 appropriated, to the Department of Finance and Administration - Revenue

21 Services Division, to be payable from the State Central Services Fund, for

22 personal services and operating expenses of the Department of Finance and

23 Administration - Revenue Services Division - Safety Responsibility for the

24 biennial period ending June 30, 1997, the following:

25			
26	ITEM		FISCAL YEARS
27	NO.		1995-96 1996-97
28	(01) REGULAR SALARIES	\$	265,640 \$
29	265,763		
30	(02) PERSONAL SERV MATCHING		83,033
31	83,055		
32	(03) MAINT. & GEN. OPERATION		
33	(A) OPER. EXPENSE \$	34,897 \$	34,897
34	(B) CONF. & TRVL.	690	690
35	(C) PROF. FEES	0	0

1	(D) CAP. OUTLAY	0	0
2	(E) DATA PROC.	<u>0</u>	<u>0</u>
3	TOTAL MAINT. & GEN. OPER.		<u>35,587</u>
4	<u>35,587</u>		
5	TOTAL AMOUNT APPROPRIATED		<u>\$ 384,260</u> \$
6	<u>384,405</u>		

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8 SECTION 7. APPROPRIATIONS - DATA PROCESSING. There is hereby

9 appropriated, to the Department of Finance and Administration - Revenue

10 Services Division, to be payable from the State Central Services Fund, for

11 the purchase of data processing services of the Department of Finance and

12 Administration - Revenue Services Division for the biennial period ending

13 June 30, 1997, the following:

14			
15	ITEM	FISCAL YEARS	
16	NO.	1995-96	1996-97
17	(01) DATA PROCESSING SERVICES	\$ 3,127,484	\$
18	<u>3,127,484</u>		

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20 SECTION 8. APPROPRIATIONS - POSTAGE. There is hereby appropriated, to

21 the Department of Finance and Administration - Revenue Services Division, to

22 be payable from the State Central Services Fund, for postage expenses of the

23 Department of Finance and Administration - Revenue Services Division for the

24 biennial period ending June 30, 1997, the following:

25			
26	ITEM	FISCAL YEARS	
27	NO.	1995-96	1996-97
28	(01) POSTAGE EXPENSES	<u>\$3,025,515</u>	<u>\$3,025,515</u>

29

30 SECTION 9. APPROPRIATIONS - INDIVIDUAL TAX REFUNDS. There is hereby

31 appropriated, to the Department of Finance and Administration - Revenue

32 Services Division, to be payable from the Individual Income Tax Withholding

33 Fund, for the purpose of making individual income tax refunds of taxes

34 withheld under the provisions of Arkansas Code 26-51-901 et seq., for the

35 biennial period ending June 30, 1997, the following:

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ITEM	FISCAL YEARS	
NO.	1995-96	1996-97
(01) REFUNDS/REIMBURSEMENTS	<u>\$ 150,000,000</u>	
	<u>150,000,000</u>	

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7 SECTION 10. APPROPRIATIONS - CORPORATE TAX REFUNDS. There is hereby
8 appropriated, to the Department of Finance and Administration - Revenue
9 Services Division, to be payable from the Corporate Income Tax Withholding
10 Fund, for the purpose of making corporate income tax refunds of taxes
11 withheld under the provisions of Arkansas Code 26-51-901 et seq., for the
12 biennial period ending June 30, 1997, the following:

13

ITEM	FISCAL YEARS	
NO.	1995-96	1996-97
(01) REFUNDS/REIMBURSEMENTS	<u>\$ 40,000,000</u>	
	<u>40,000,000</u>	

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19 SECTION 11. APPROPRIATIONS - PROPERTY TAX RELIEF FUNDS. There is
20 hereby appropriated, to the Department of Finance and Administration -
21 Revenue Services Division, to be payable from the Home Owners Tax Relief
22 Fund, for the purpose of making refunds of taxes withheld under the
23 provisions of Arkansas Code 26-51-601 et seq., for ad valorem property tax
24 ~~relief to homeowners for the biennial period ending June 30, 1997, the~~
25 following:

26

ITEM	FISCAL YEARS	
NO.	1995-96	1996-97
(01) REFUNDS/REIMBURSEMENTS	<u>\$ 5,000,000</u>	
	<u>5,000,000</u>	

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32 SECTION 12. APPROPRIATIONS - GASOLINE TAX REFUNDS. There is hereby
33 appropriated, to the Department of Finance and Administration - Revenue
34 Services Division, to be payable from the Gasoline Tax Refund Fund, for
35 paying the valid gasoline tax refund claims of the agricultural users and bus

1 drivers in the manner and to the extent provided by law for the biennial
2 period ending June 30, 1997, the following:

3

4 ITEM	FISCAL YEARS	
5 NO.	1995-96	1996-97
6 (01) CLAIMS	<u>\$ 1,500,000</u>	<u>\$</u>
7 <u>1,500,000</u>		

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9 SECTION 13. APPROPRIATIONS - MISCELLANEOUS TAX REFUNDS. There is
10 ~~hereby appropriated, to the Department of Finance and Administration~~
11 Revenue Services Division, to be payable from the Miscellaneous Revolving
12 Fund, for making refunds of taxes erroneously paid and for refunds of the
13 gross receipts taxes paid upon tickets to athletic events pursuant to
14 Arkansas Code 26-52-511 and for other purposes as authorized by law for the
15 biennial period ending June 30, 1997, the following:

16

17 ITEM	FISCAL YEARS	
18 NO.	1995-96	1996-97
19 (01) REFUNDS/REIMBURSEMENTS	<u>\$ 50,000,000</u>	<u>\$</u>
20 <u>50,000,000</u>		

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22 SECTION 14. APPROPRIATIONS - MOTOR FUEL TAX REFUNDS. There is hereby
23 appropriated, to the Department of Finance and Administration - Revenue
24 Services Division, to be payable from the Interstate Motor Fuel Tax Refund
25 Fund, for paying refunds to interstate users of motor fuels and special motor
26 fuels as authorized by law for the biennial period ending June 30, 1997, the
27 following:

28

29 ITEM	FISCAL YEARS	
30 NO.	1995-96	1996-97
31 (01) REFUNDS/REIMBURSEMENTS	<u>\$ 8,000,000</u>	<u>\$</u>
32 <u>8,000,000</u>		

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34 SECTION 15. APPROPRIATIONS ABC PERMITS/DRIVER SEARCH FEES. There is
35 ~~hereby appropriated, to the Department of Finance and Administration~~

1 Revenue Services Division, to be payable from cash funds as defined by
2 Arkansas Code 19-4-801 of the Department of Finance and Administration -
3 Revenue Services Division, for making refunds of the driver search fees and
4 alcoholic beverage control permits and licenses for the biennial period
5 ending June 30, 1997, the following:

6			
7	ITEM	FISCAL YEARS	
8	NO.	1995-96	1996-97
9	(01) REFUNDS/REIMBURSEMENTS	\$ <u>1,737,000</u>	\$
10	<u>1,737,000</u>		

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12 SECTION 16. REGULAR SALARIES - CHILD SUPPORT ENFORCEMENT. There is
13 hereby established for the Department of Finance and Administration - Revenue
14 Services Division - Office of Child Support Enforcement for the 1995-97
15 biennium, the following maximum number of regular employees whose salaries
16 ~~shall be governed by the provisions of the Uniform Classification and~~
17 Compensation Act (Arkansas Code §§21-5-201 et seq.), or its successor, and
18 all laws amendatory thereto. Provided, however, that any position to which a
19 specific maximum annual salary is set out herein in dollars, shall be exempt
20 from the provisions of said Uniform Classification and Compensation Act. All
21 persons occupying positions authorized herein are hereby governed by the
22 provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas
23 Code §21-5-101), or its successor.

24				
25			Maximum Annual	
26			Maximum	Salary Rate
27	Item Class		No. of	Fiscal Years
28	No. Code Title		Employees	1995-96 1996-97
29	(1) 9986 ADMINISTRATOR - OCSE		1	\$ 66,268 \$
30	67,924			
31	(2) R038 ATTORNEY SUPERVISOR		2	GRADE 26
32	(3) R170 ATTORNEY SPECIALIST		3	GRADE 25
33	(4) R036 ATTORNEY		18	GRADE 24
34	089Z OCSE DIVISION MANAGER		3	
35	(5) 065Z OCSE FIELD MANAGER		4	GRADE 23

1	(6) D124 LEAD PROGRAMMER/ANALYST	3	GRADE 22
2	(7) A008 ACCOUNTING SUPERVISOR II	2	GRADE 21
3	167Z DFA-REVENUE DIVISION MANAGER I	2	
4	(8) D121 USER SUPPORT ANALYST	2	GRADE 20
5	R200 OCSE PROGRAM COORDINATOR	3	
6	(9) R030 ASST PERSONNEL MANAGER	1	GRADE 19
7	R150 RESEARCH PROJECT ANALYST	2	
8	R206 OCSE PROGRAM CONSULTANT	2	
9	R207 OCSE STAFF SUPERVISOR	9	
10	(10) X351 OCSE INVESTIGATOR II	16	GRADE 18
11	E072 TRAINING INSTRUCTOR	4	
12	R264 MANAGEMENT PROJECT ANALYST I	1	
13	A111 ACCOUNTANT	3	
14	D129 DATA PROCESSING COORDINATOR	1	
15	M164 QUALITY CONTROL REVIEW SUPV	1	
16	W030 RECORDS MANAGEMENT ANALYST II	1	
17	E050 STAFF DEVELOPMENT SPECIALIST II	1	
18	R203 OCSE PROGRAM ANALYST	1	
19	D128 P C SUPPORT SPECIALIST	4	
20	(11) X357 OCSE INVESTIGATOR I	118	GRADE 17
21	M170 QUALITY CONTROL REVIEWER	3	
22	R010 ADMINISTRATIVE ASSISTANT II	1	
23	R190 PERSONNEL OFFICER II	1	
24	(12) V039 PURCHASE AGENT I/ASST PURCHASE AGEN	1	GRADE 15
25	R009 ADMINISTRATIVE ASSISTANT I	3	
26	A063 PAYROLL OFFICER	1	
27	A108 ACCOUNTING TECHNICIAN II	3	
28	(13) K117 MEDICAL OR LEGAL SECRETARY	27	GRADE 14
29	K018 CHILD SUPPORT TECHNICIAN	12	
30	(14) K153 SECRETARY II	5	GRADE 13
31	(15) K039 DOCUMENT EXAMINER II	137	GRADE 12
32	A106 ACCOUNTING TECHNICIAN I	11	
33	K181 MAILROOM SUPERVISOR	1	
34	(16) K097 RECEPTIONIST	<u>1</u>	GRADE 10
35	MAX NO. OF EMPLOYEES	415	

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2 SECTION 17. EXTRA HELP - CHILD SUPPORT ENFORCMENT. There is
 3 hereby authorized, for the Department of Finance and Administration - Revenue
 4 Services Division - Office of Child Support Enforcement for the 1995-97
 5 ~~biennium, the following maximum number of part time or temporary employees,~~
 6 to be known as "Extra Help", payable from funds appropriated herein for such
 7 purposes: fifteen (15) temporary or part-time employees, when needed, at
 8 rates of pay not to exceed those provided in the Uniform Classification and
 9 Compensation Act, or its successor, or this act for the appropriate
 10 classification.

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12 SECTION 18. APPROPRIATIONS - CHILD SUPPORT ENFORCEMENT. There is
 13 hereby appropriated, to the Department of Finance and Administration -
 14 Revenue Services Division, to be payable from the Child Support Enforcement
 15 Fund, for personal services and operating expenses of the Department of
 16 Finance and Administration - Revenue Services Division - Office of Child
 17 Support Enforcement for the biennial period ending June 30, 1997, the
 18 following:

19

20 ITEM	FISCAL YEARS	
21 NO.	1995-96	1996-97
22 (01) REGULAR SALARIES	\$ 7,484,438	\$
23 7,893,181		
24 (02) EXTRA HELP	267,000	
25 267,000		
26 (03) PERSONAL SERV MATCHING	2,138,088	
27 2,288,537		
28 (04) MAINT. & GEN. OPERATION		
29 (A) OPER. EXPENSE \$	5,462,516	\$ 5,819,507
30 (B) CONF. & TRVL.	47,700	47,700
31 (C) PROF. FEES	3,193,368	3,520,777
32 (D) CAP. OUTLAY	439,687	320,400
33 (E) DATA PROC.	<u>14,353,000</u>	<u>14,353,000</u>
34 TOTAL MAINT. & GEN. OPER.		23,496,271
35 24,061,384		

1	(05) AFDC CONTRACT EXPENSE	<u>5,500,000</u>
2	<u>6,000,000</u> TOTAL AMOUNT APPROPRIATED	<u>\$ 38,885,797</u> \$
3	<u>40,510,102</u>	

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5 SECTION 19. CARRY FORWARD - REVENUE. The unexpended balances in the
6 appropriations provided in Item (02) of Section 3 and in Item (01) of Section
7 7 remaining on June 30, 1996, may be carried forward and used for the same
8 purpose during the fiscal year ending June 30, 1997.

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10 SECTION 20. LINE ITEM TRANSFERS. The Director of the Department of
11 Finance and Administration is authorized to transfer appropriation from the
12 Maintenance and General Operation line item appropriation, Operating Expense
13 Classification, as provided in Item (05)(A) of Section 3 to the Special
14 Printing line item appropriation as provided in Item (07) of Section 3 herein
15 in order to provide for purchase of sufficient Special Printing items for the
16 Revenue Division. The Director of the Department of Finance and
17 Administration shall immediately report any such transfers to the Arkansas
18 Legislative Council. Such report shall contain the amounts transferred and
19 the reasons for same.

20
21 SECTION 21. POSTAGE - REVENUE. Revenue Services shall have the
22 authority to make expenditures for postage from Appropriations - Revenue
23 Services, in Section 3 of this Act, or Appropriations - Postage Expense, in
24 Section 8 of this Act or Appropriations - Revenue Services - Safety
25 Responsibility, in Section 6 of this Act.

26
27 SECTION 22. Extra Help positions authorized herein are specifically
28 exempt from limitation of hours, either by act or regulation. Provided,
29 however, when a temporary or part-time employee is employed by the Department
30 of Finance and Administration - Revenue Services for a period of time
31 exceeding seven (7) months, a report of such shall be filed with the Arkansas
32 Legislative Council.

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34 SECTION 23. REIMBURSEMENT. The Miscellaneous Revolving Fund shall be
35 reimbursed in the manner provided by law.

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SECTION 24. 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 appropriations provided in this Act on an annual basis.

SECTION 25. The Director of the Department of Finance and Administration is authorized to transfer appropriation between refund line item appropriations in this Act. The Director of the Department of Finance and Administration shall immediately report any such transfers to the Arkansas Legislative Council. Such report shall contain the amounts transferred and the reasons for the same.

SECTION 26. CONTRACT LABOR. The Director of the Department of Finance and Administration may authorize use of Contract Labor in the Revenue Division, from January until July of a given year, without regard to any limitation of duration or hours.

SECTION 27. SPECIAL RATES OF PAY. Due to the highly competitive job market conditions for tax auditing professionals and the necessity of recruiting and retaining qualified personnel, the Revenue Division Office of Field Audit is authorized special rates of pay for current and new employees in the classification listed under subsection (a) below.

(a) Special rates may be authorized up to the maximum authorized for the grade assigned the classification of a position for the following specific classifications only:

CLASS		
<u>CODE</u>	<u>TITLE</u>	<u>GRADE</u>
A104	Tax Auditor Supervisor	21
A102	Tax Auditor II	20
A100	Tax Auditor I	18
A105	Tax Auditor Trainee	17

(b) Applications for special rates of pay indicated in subsection (a)

1 shall be reviewed by and approved by the Office of Personnel Management.

2 (c) This provision shall be in full force and effect for the biennium
3 beginning July 1, 1995, and ending June 30, 1997.

4
5 SECTION 28. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
6 authorized by this Act shall be limited to the appropriation for such agency
7 and funds made available by law for the support of such appropriations; and
8 the restrictions of the State Purchasing Law, the General Accounting and
9 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
10 Procedures and Restrictions Act, or their successors, and other fiscal
11 control laws of this State, where applicable, and regulations promulgated by
12 the Department of Finance and Administration, as authorized by law, shall be
13 strictly complied with in disbursement of said funds.

14
15 SECTION 29. LEGISLATIVE INTENT. It is the intent of the General
16 Assembly that any funds disbursed under the authority of the appropriations
17 contained in this Act shall be in compliance with the stated reasons for
18 which this Act was adopted, as evidenced by the Agency Requests, Executive
19 Recommendations and Legislative Recommendations contained in the budget
20 manuals prepared by the Department of Finance and Administration, letters, or
21 summarized oral testimony in the official minutes of the Arkansas Legislative
22 Council or Joint Budget Committee which relate to its passage and adoption.

23
24 SECTION 30. CODE. All provisions of this Act of a general and
25 permanent nature are amendatory to the Arkansas Code of 1987 Annotated and
26 the Arkansas Code Revision Commission shall incorporate the same in the Code.

27
28 SECTION 31. SEVERABILITY. If any provision of this Act or the
29 application thereof to any person or circumstance is held invalid, such
30 invalidity shall not affect other provisions or applications of the Act which
31 can be given effect without the invalid provision or application, and to this
32 end the provisions of this Act are declared to be severable.

33
34 SECTION 32. GENERAL REPEALER. All laws and parts of laws in conflict
35 with this Act are hereby repealed.

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SECTION 33. EMERGENCY CLAUSE. It is hereby found and determined by the Eightieth 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, 1995 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, 1995 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, 1995.

/s/Joint Budget Committee