

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

A Bill

SENATE BILL 297

4
5 By: Joint Budget Committee

For An Act To Be Entitled

9 "AN ACT TO IMPLEMENT AMENDMENT 75 TO THE ARKANSAS
10 CONSTITUTION, THE SAME BEING THE ENACTMENT OF A
11 CONSERVATION TAX FOR THE GAME AND FISH COMMISSION,
12 DEPARTMENT OF PARKS AND TOURISM, DEPARTMENT OF ARKANSAS
13 HERITAGE, AND KEEP ARKANSAS BEAUTIFUL; AND FOR OTHER
14 PURPOSES."

Subtitle

16
17 "IMPLEMENT THE AMENDMENT 75 CONSERVATION
18 TAX."

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

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22 SECTION 1. Arkansas Code Chapter 19, Chapter 6, Subchapter 4 is hereby
23 amended by adding the following new section:

24 "19-6-484. Conservation Tax Fund.

25 The Conservation Tax Fund shall consist of those special revenues as
26 specified in subdivision (193) of §19-6-301, there to be distributed to the
27 fund accounts as set out below, which are hereby created unless specifically
28 created in other provisions of the Arkansas Code, and under the following
29 procedures:

30 (a) The Department of Finance and Administration - Revenue Services
31 Division shall deposit the funds collected under the provisions of Arkansas
32 Code §26-52-101 et seq. for gross receipts taxes and §26-53-101 et seq. for
33 compensating taxes into the State Treasury, there to be credited to the
34 Revenue Holding Fund Account of the State Apportionment Fund.

35 (b)(1) On the last day of each month, the Chief Fiscal Officer of the
36 State shall certify to the State Treasurer the estimated amount of gross

1 receipts and compensating tax collections in the Revenue Holding Fund Account
 2 that are a result of the changes by the passage of Amendment 75 to the
 3 Arkansas Constitution.

4 (2) The State Treasurer shall then transfer the amount so certified to
 5 the Special Revenue Fund Account as part of the gross special revenues.

6 (3) After the deductions as set out in §19-5-203 have been made, the
 7 remaining amount shall be credited to the "Conservation Tax Fund."

8 (4) The remaining gross receipts and compensating tax collections
 9 remaining in the Revenue Holding Fund Account shall be credited to the General
 10 Revenue Fund Account of the State Apportionment Fund, there to be distributed
 11 with the other gross general revenue collections for that month in accordance
 12 with the provisions of §19-5-201 et seq.

13 (c) The State Treasurer shall then make the following transfers from
 14 the Conservation Tax Fund to the fund accounts set out below at the end of
 15 each month:

16 (1) Forty-five percent (45%) to the Game Protection Fund to be used
 17 exclusively by the Arkansas Game and Fish Commission as appropriated by the
 18 General Assembly.

19 (2) Forty-five percent (45%) to the Department of Parks and Tourism
 20 Fund Account to be used by the Department of Parks and Tourism for state park
 21 purposes as appropriated by the General Assembly.

22 (3) Nine percent (9%) to the Arkansas Department of Heritage Fund
 23 Account to be used exclusively by the Department of Arkansas Heritage as
 24 appropriated by the General Assembly.

25 (4) One percent (1%) to the to the Keep Arkansas Beautiful Fund Account
 26 to be used exclusively by Keep Arkansas Beautiful as appropriated by the
 27 Arkansas General Assembly."

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29 SECTION 2. Arkansas Code Chapter 19, Chapter 6, Subchapter 3 is hereby
 30 amended by adding the following new item of special revenue:

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32 "(193) One-eighth of one cent (1/8¢) Gross Receipts and Compensating Taxes,
 33 Arkansas Constitution, Amendment 75."

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35 SECTION 3. Arkansas Code §19-5-302(3)(A) is hereby amended to read as
 36 follows:

1 "~~(3)(A) Department of Parks and Tourism Fund Account. The Department of Parks~~
 2 and Tourism Fund Account shall be used for the maintenance, operation, and
 3 improvement required by the Department of Parks and Tourism as created by
 4 §25-13-101, or other duties imposed by law upon the Department of Parks and
 5 Tourism, the State Parks, Recreation, and Travel Commission, the Prairie Grove
 6 Battlefield Commission, the Arkansas History Commission, or upon any state
 7 park of Arkansas."

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9 SECTION 4. CODE. All provisions of this Act of a general and permanent
 10 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
 11 Code Revision Commission shall incorporate the same in the Code.

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13 SECTION 5. SEVERABILITY. If any provision of this Act or the
 14 application thereof to any person or circumstance is held invalid, such
 15 invalidity shall not affect other provisions or applications of the Act which
 16 can be given effect without the invalid provision or application, and to this
 17 end the provisions of this Act are declared to be severable.

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19 SECTION 6. GENERAL REPEALER. All laws and parts of laws in conflict
 20 with this Act are hereby repealed.

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22 SECTION 7. EMERGENCY CLAUSE. It is hereby found and determined by the
 23 Eighty-First General Assembly, that the Constitution of the State of Arkansas
 24 was amended by Amendment 75; that Amendment 75 enacted an additional sales tax
 25 of 1/8¢ that was divided between the Game and Fish Commission, the Arkansas
 26 Department of Parks and Tourism, the Department of Arkansas Heritage, and Keep
 27 Arkansas Beautiful; that administrative legislation must be effective July 1,
 28 1997 when the tax becomes effective so that the intent of the amendment is
 29 carried out. Therefore, an emergency is hereby declared to exist and this Act
 30 being necessary for the immediate preservation of the public peace, health and
 31 safety shall be in full force and effect from and after July 1, 1997.

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