

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

A Bill

HOUSE BILL 1406

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

9 "AN ACT TO MAKE AN APPROPRIATION FOR THE REFUND OF
10 LOCAL SALES AND USE TAXES BY THE OFFICE OF THE
11 TREASURER OF STATE FOR THE BIENNIAL PERIOD ENDING JUNE
12 30, 2001; AND FOR OTHER PURPOSES."

Subtitle

15 "AN ACT FOR THE OFFICE OF THE TREASURER
16 OF STATE - REFUND OF LOCAL TAXES
17 APPROPRIATION FOR THE 1999-2001 BIENNIUM."
18
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
21

22 SECTION 1. APPROPRIATION - CITY SHARE. There is hereby appropriated, to the
23 Office of the Treasurer of State, to be payable from the Local Sales and Use
24 Tax Trust Fund, for refunding each city's share of local sales and use taxes
25 assessed by authority of Arkansas Code 26-75-307 by the Office of the
26 Treasurer of State for the biennial period ending June 30, 2001, the
27 following:
28

ITEM NO.	FISCAL YEARS	
	1999-2000	2000-2001
(01) REFUNDS - CITY SHARE	<u>\$ 500,000,000</u>	<u>\$ 500,000,000</u>

33 SECTION 2. APPROPRIATION - COUNTY SHARE. There is hereby appropriated, to
34 the Office of the Treasurer of State, to be payable from the Local Sales and
35 Use Tax Trust Fund, for refunding each county's share of local sales and use
36 taxes as assessed by authority of Arkansas Code 26-74-307 by the Office of the

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1 Treasurer of State for the biennial period ending June 30, 2001, the
2 following:

4 ITEM	FISCAL YEARS	
5 NO.	1999-2000	2000-2001
6 (01) REFUNDS - COUNTY SHARE	<u>\$ 600,000,000</u>	<u>\$ 600,000,000</u>

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8 SECTION 3. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized by
9 this act shall be limited to the appropriation for such agency and funds made
10 available by law for the support of such appropriations; and the restrictions
11 of the State Purchasing Law, the General Accounting and Budgetary Procedures
12 Law, the Revenue Stabilization Law, the Regular Salary Procedures and
13 Restrictions Act, or their successors, and other fiscal control laws of this
14 State, where applicable, and regulations promulgated by the Department of
15 Finance and Administration, as authorized by law, shall be strictly complied
16 with in disbursement of said funds.

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18 SECTION 4. LEGISLATIVE INTENT. It is the intent of the General Assembly
19 that any funds disbursed under the authority of the appropriations contained
20 in this act shall be in compliance with the stated reasons for which this act
21 was adopted, as evidenced by the Agency Requests, Executive Recommendations
22 and Legislative Recommendations contained in the budget manuals prepared by
23 the Department of Finance and Administration, letters, or summarized oral
24 testimony in the official minutes of the Arkansas Legislative Council or Joint
25 Budget Committee which relate to its passage and adoption.

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27 SECTION 5. CODE. All provisions of this Act of a general and permanent
28 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
29 Code Revision Commission shall incorporate the same in the Code.

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31 SECTION 6. SEVERABILITY. If any provision of this act or the application
32 thereof to any person or circumstance is held invalid, such invalidity shall
33 not affect other provisions or applications of the act which can be given
34 effect without the invalid provision or application, and to this end the
35 provisions of this act are declared to be severable.

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1 SECTION 7. GENERAL REPEALER. All laws and parts of laws in conflict with
2 this act are hereby repealed.

3
4 SECTION 8. EMERGENCY CLAUSE. It is hereby found and determined by the
5 Eighty-second General Assembly, that the Constitution of the State of Arkansas
6 prohibits the appropriation of funds for more than a two (2) year period; that
7 the effectiveness of this Act on July 1, 1999 is essential to the operation of
8 the agency for which the appropriations in this Act are provided, and that in
9 the event of an extension of the Regular Session, the delay in the effective
10 date of this Act beyond July 1, 1999 could work irreparable harm upon the
11 proper administration and provision of essential governmental programs.
12 Therefore, an emergency is hereby declared to exist and this Act being
13 necessary for the immediate preservation of the public peace, health and
14 safety shall be in full force and effect from and after July 1, 1999.