

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

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

As Engrossed: S3/3/99 S3/10/99

A Bill

HOUSE BILL 1534

4
5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

8
9 "AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
10 AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE
11 AND ADMINISTRATION - REVENUE SERVICES DIVISION FOR THE
12 BIENNIAL PERIOD ENDING JUNE 30, 2001; AND FOR OTHER
13 PURPOSES. "

Subtitle

14
15
16 "AN ACT FOR THE DEPARTMENT OF FINANCE
17 AND ADMINISTRATION - REVENUE SERVICES
18 DIVISION APPROPRIATION FOR THE 1999-2001
19 BIENNIUM. "

20
21
22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. REGULAR SALARIES - REVENUE SERVICES DIVISION. There is hereby
25 established for the Department of Finance and Administration - Revenue
26 Services Division for the 1999-2001 biennium, the following maximum number of
27 regular employees whose salaries shall be governed by the provisions of the
28 Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et
29 seq.), or its successor, and all laws amendatory thereto. Provided, however,
30 that any position to which a specific maximum annual salary is set out herein
31 in dollars, shall be exempt from the provisions of said Uniform Classification
32 and Compensation Act. All persons occupying positions authorized herein are
33 hereby governed by the provisions of the Regular Salaries Procedures and
34 Restrictions Act (Arkansas Code §21-5-101), or its successor.

35
36
Maximum Annual

PLR076

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				Maximum	Salary Rate	
	Item	Class		No. of	Fiscal Years	
	No.	Code	Title	Employees	1999-2000	2000-2001
4	(1)	7160	REV ASST CMSR - POLICY & LEGAL	1	\$83,044	\$85,369
5	(2)	7159	REV ASST CMSR - OPER & ADMIN	1	\$83,044	\$85,369
6	(3)	9605	DFA DRIVER LICENSE ADMR	1	\$77,475	\$79,644
7	(4)	9606	DFA TAX AUDIT ADMR	1	\$77,475	\$79,644
8	(5)	9607	DFA MOTOR VEHICLE ADMR	1	\$77,475	\$79,644
9	(6)	9609	DFA TAX ADMINISTRATOR	2	\$77,475	\$79,644
10	(7)	9610	DFA STATE REVENUE OFC ADMR	1	\$77,475	\$79,644
11	(8)	9942	DFA REVENUE CHIEF COUNSEL	1	\$77,475	\$79,644
12	(9)	R012	ADMINISTRATIVE LAW JUDGE	3	GRADE 26	
13	(10)	R038	ATTORNEY SUPERVISOR	2	GRADE 26	
14	(11)	827Z	DP CENTER MANAGER	1	GRADE 26	
15	(12)	R170	ATTORNEY SPECIALIST	9	GRADE 25	
16	(13)	512Z	DFA REVENUE PROBLEM RESOLUTION OFR	1	GRADE 25	
17	(14)	073Z	DFA REVENUE TAX DIVISION MANAGER	7	GRADE 25	
18	(15)	R036	ATTORNEY	1	GRADE 24	
19	(16)	138Z	DFA REVENUE DIVISION MANAGER II	18	GRADE 23	
20	(17)	D046	SYSTEMS APPLICATIONS SUPERVISOR	2	GRADE 23	
21	(18)	D106	DP OPERATIONS MANAGER	1	GRADE 22	
22	(19)	D124	LEAD PROGRAMMER/ANALYST	2	GRADE 22	
23	(20)	D038	SYSTEMS PROGRAMMER	1	GRADE 22	
24	(21)	A008	ACCOUNTING SUPERVISOR II	1	GRADE 21	
25	(22)	167Z	DFA REVENUE DIVISION MANAGER I	15	GRADE 21	
26	(23)	D036	SR PROGRAMMER/ANALYST	3	GRADE 21	
27	(24)	A104	TAX AUDITOR SUPERVISOR	19	GRADE 21	
28	(25)	A037	DFA REVENUE DISTRICT MANAGER	5	GRADE 20	
29	(26)	A069	DFA TAX ADMIN SECTION SUPERVISOR	4	GRADE 20	
30	(27)	A036	FIELD AUDITOR SUPERVISOR	1	GRADE 20	
31	(28)	A102	TAX AUDITOR II	156	GRADE 20	
32	(29)	D121	USER SUPPORT ANALYST	1	GRADE 20	
33	(30)	G026	BLDG AND GROUNDS COORDINATOR	1	GRADE 19	
34	(31)	D020	DP SUPERVISOR II	2	GRADE 19	
35	(32)	R424	FAIR HEARING REFEREE	25	GRADE 19	
36	(33)	N199	TAXPAYER INFORMATION OFFICER	1	GRADE 19	

1	(34)	A111	ACCOUNTANT	11	GRADE 18
2	(35)	A176	DFA REVENUE ASST DIST MANAGER	5	GRADE 18
3	(36)	A029	DFA REVENUE SECTION SUPERVISOR	11	GRADE 18
4	(37)	D129	DP COORDINATOR	1	GRADE 18
5	(38)	A192	INCOME TAX AUDITOR	1	GRADE 18
6	(39)	D128	P C SUPPORT SPECIALIST	1	GRADE 18
7	(40)	R204	PARALEGAL/LEGAL ASSISTANT	1	GRADE 18
8	(41)	V040	PURCHASE AGENT II/PURCHASE AGENT	1	GRADE 18
9	(42)	A194	TAX EXAMINER SUPV	7	GRADE 18
10	(43)	R010	ADMINISTRATIVE ASSISTANT II	5	GRADE 17
11	(44)	D018	DP SUPERVISOR I	1	GRADE 17
12	(45)	A034	FIELD AUDITOR	4	GRADE 17
13	(46)	G161	GENERAL MAINTENANCE REPAIRMAN	7	GRADE 17
14	(47)	V030	INVENTORY CONTROL MANAGER	1	GRADE 17
15	(48)	A172	REVENUE AGENT III	52	GRADE 17
16	(49)	R156	REVENUE DEPT SUPERVISOR	32	GRADE 16
17	(50)	X349	TAX INVESTIGATOR	22	GRADE 16
18	(51)	A134	TAXPAYER SERVICES REP	135	GRADE 16
19	(52)	A108	ACCOUNTING TECHNICIAN II	13	GRADE 15
20	(53)	R009	ADMINISTRATIVE ASSISTANT I	6	GRADE 15
21	(54)	K011	ADMINISTRATIVE OFFICE SUPERVISOR	15	GRADE 15
22	(55)	D005	COMPUTER OPERATOR II	4	GRADE 15
23	(56)	A031	DELINQUENT TAX COLLECTOR	15	GRADE 15
24	(57)	A028	REVENUE AGENT II	28	GRADE 15
25	(58)	V051	STOREROOM SUPV/STORE SUPV	1	GRADE 15
26	(59)	A109	TAX EXAMINER II	5	GRADE 15
27	(60)	K041	EXECUTIVE SECY/ADMINISTRATIVE SECY	6	GRADE 14
28	(61)	K117	MEDICAL OR LEGAL SECRETARY	10	GRADE 14
29	(62)	K079	MICRO-PHOTOGRAPHER SUPERVISOR	2	GRADE 14
30	(63)	A027	REVENUE AGENT I	56	GRADE 14
31	(64)	K016	TRANSPORTATION SERVICES REP	54	GRADE 14
32	(65)	K002	CASHIER III	40	GRADE 13
33	(66)	K153	SECRETARY II	36	GRADE 13
34	(67)	A106	ACCOUNTING TECHNICIAN I	13	GRADE 12
35	(68)	A184	ASST REVENUE AGENT	37	GRADE 12
36	(69)	K145	CASHIER/CASHIER II	253	GRADE 12

1	(70)	K039	DOCUMENT EXAMINER II	161	GRADE 12
2	(71)	K181	MAILROOM SUPERVISOR	1	GRADE 12
3	(72)	K155	SECRETARY I	12	GRADE 11
4	(73)	V043	SHIPPING & RECEIVING CLERK	1	GRADE 11
5	(74)	K006	DATA ENTRY SPECIALIST	53	GRADE 10
6	(75)	K037	DOCUMENT EXAMINER I	40	GRADE 10
7	(76)	V029	INVENTORY CONTROL CLERK	3	GRADE 10
8	(77)	W023	RECORDS CENTER OPERATOR II	10	GRADE 10
9	(78)	K180	CASH CONTROL OPERATOR	1	GRADE 09
10	(79)	K065	MAIL OFFICER	9	GRADE 09
11	(80)	K077	MICRO-PHOTOGRAPHER II	5	GRADE 09
12	(81)	K182	MAIL PROCESSOR	3	GRADE 08
13	(82)	K015	OFFICE CLERK	2	GRADE 07
14	(83)	W021	RECORDS CENTER OPERATOR I	2	GRADE 07
15	(84)	G169	CUSTODIAL SUPV I	1	GRADE 06
16	(85)	G035	CUSTODIAL WRKR II	<u>11</u>	GRADE 04
17			MAX. NO. OF EMPLOYEES	1,498	

18

19 SECTION 2. EXTRA HELP - REVENUE SERVICES DIVISION. There is hereby
 20 authorized, for the Department of Finance and Administration - Revenue
 21 Services Division for the 1999-2001 biennium, the following maximum number of
 22 part-time or temporary employees, to be known as "Extra Help", payable from
 23 funds appropriated herein for such purposes: two hundred twenty five (225)
 24 temporary or part-time employees, when needed, at rates of pay not to exceed
 25 those provided in the Uniform Classification and Compensation Act, or its
 26 successor, or this act for the appropriate classification.

27

28 SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION. There is hereby
 29 appropriated, to the Department of Finance and Administration - Revenue
 30 Services Division, to be payable from the State Central Services Fund, for
 31 personal services and operating expenses of the Department of Finance and
 32 Administration - Revenue Services Division for the biennial period ending June
 33 30, 2001, the following:

34

35	ITEM	FISCAL YEARS	
36	<u>NO.</u>	<u>1999-2000</u>	<u>2000-2001</u>

1	(01)	REGULAR SALARIES	\$ 35,449,990	\$ 36,893,209
2	(02)	EXTRA HELP	893,731	893,731
3	(03)	PERSONAL SERV MATCHING	11,217,803	11,545,112
4	(04)	OVERTIME	125,000	125,000
5	(05)	MAINT. & GEN. OPERATION		
6	(A)	OPER. EXPENSE	11,352,870	11,229,820
7	(B)	CONF. & TRAVEL	95,179	95,179
8	(C)	PROF. FEES	1,002,400	1,002,400
9	(D)	CAP. OUTLAY	1,145,359	791,065
10	(E)	DATA PROC.	1,625,000	1,625,000
11	(06)	REFUNDS/REIMBURSEMENTS	250,000	250,000
12	(07)	SPECIAL PRINTING	680,717	683,717
13	(08)	MULTI-STATE TAX	211,023	220,264
14	(09)	SYSTEMS DEVELOPMENT	684,882	684,882
15	(10)	CAMERA EQUIPMENT	<u>835,807</u>	<u>835,807</u>
16		TOTAL AMOUNT APPROPRIATED	<u>\$ 65,569,761</u>	<u>\$ 66,875,186</u>

17

18 SECTION 4. REGULAR SALARIES - COMMERCIAL DRIVERS LICENSE PROGRAM. There is
 19 hereby established for the Department of Finance and Administration - Revenue
 20 Services Division for the 1999-2001 biennium, the following maximum number of
 21 regular employees whose salaries shall be governed by the provisions of the
 22 Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et
 23 seq.), or its successor, and all laws amendatory thereto. Provided, however,
 24 that any position to which a specific maximum annual salary is set out herein
 25 in dollars, shall be exempt from the provisions of said Uniform Classification
 26 and Compensation Act. All persons occupying positions authorized herein are
 27 hereby governed by the provisions of the Regular Salaries Procedures and
 28 Restrictions Act (Arkansas Code §21-5-101), or its successor.

29

30				Maximum Annual		
31				Maximum	Salary Rate	
32	Item	Class	No. of	Fiscal Years		
33	No.	Code	Title	Employees	1999-2000	2000-2001
34	(1)	X331	DRIVERS LICENSE HEARING OFFICER II	1	GRADE 17	
35	(2)	R009	ADMINISTRATIVE ASSISTANT I	2	GRADE 15	
36	(3)	K039	DOCUMENT EXAMINER II	6	GRADE 12	

1	(4) K023 CLERK TYPIST	1	GRADE 10
2	(5) K037 DOCUMENT EXAMINER I	<u>1</u>	GRADE 10
3	MAX. NO. OF EMPLOYEES	11	

SECTION 5. APPROPRIATION - 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, 2001, the following:

12	ITEM	FISCAL YEARS	
13	<u>NO.</u>	<u>1999-2000</u>	<u>2000-2001</u>
14	(01) REGULAR SALARIES	\$ 211,672	\$ 217,598
15	(02) PERSONAL SERV MATCHING	73,839	74,917
16	(03) MAINT. & GEN. OPERATION		
17	(A) OPER. EXPENSE	304,736	304,736
18	(B) CONF. & TRAVEL	0	0
19	(C) PROF. FEES	0	0
20	(D) CAP. OUTLAY	0	0
21	(E) DATA PROC.	<u>949,116</u>	<u>949,116</u>
22	TOTAL AMOUNT APPROPRIATED	<u>\$ 1,539,363</u>	<u>\$ 1,546,367</u>

SECTION 6. APPROPRIATION - SAFETY RESPONSIBILITY. 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 Safety Responsibility Program for the biennial period ending June 30, 2001, the following:

31	ITEM	FISCAL YEARS	
32	<u>NO.</u>	<u>1999-2000</u>	<u>2000-2001</u>
33	(01) REGULAR SALARIES	\$ 295,083	\$ 303,346
34	(02) PERSONAL SERV MATCHING	98,629	100,128
35	(03) MAINT. & GEN. OPERATION		
36	(A) OPER. EXPENSE	36,369	36,369

1	(B) CONF. & TRAVEL	0	0
2	(C) PROF. FEES	0	0
3	(D) CAP. OUTLAY	0	0
4	(E) DATA PROC.	<u>0</u>	<u>0</u>
5	TOTAL AMOUNT APPROPRIATED	<u>\$ 430,081</u>	<u>\$ 439,843</u>

6
 7 SECTION 7. APPROPRIATION - DATA PROCESSING. There is hereby appropriated,
 8 to the Department of Finance and Administration - Revenue Services Division,
 9 to be payable from the State Central Services Fund, for the purchase of data
 10 processing services for the Department of Finance and Administration - Revenue
 11 Services Division for the biennial period ending June 30, 2001, the following:

13	ITEM	FISCAL YEARS	
14	<u>NO.</u>	<u>1999-2000</u>	<u>2000-2001</u>
15	(01) DATA PROCESSING SERVICES	\$ <u>16,377,484</u>	\$ <u>16,077,484</u>

16
 17 SECTION 8. APPROPRIATION - POSTAGE EXPENSES. There is hereby appropriated,
 18 to the Department of Finance and Administration - Revenue Services Division,
 19 to be payable from the State Central Services Fund, for postage expenses of
 20 the Department of Finance and Administration - Revenue Services Division for
 21 the biennial period ending June 30, 2001, the following:

23	ITEM	FISCAL YEARS	
24	<u>NO.</u>	<u>1999-2000</u>	<u>2000-2001</u>
25	(01) POSTAGE EXPENSES	\$ <u>3,785,506</u>	\$ <u>3,785,506</u>

26
 27 SECTION 9. APPROPRIATION - INDIVIDUAL TAX REFUNDS. There is hereby
 28 appropriated, to the Department of Finance and Administration - Revenue
 29 Services Division, to be payable from the Individual Income Tax Withholding
 30 Fund, for the purpose of making individual income tax refunds of taxes
 31 withheld under the provisions of Arkansas Code 26-51-901 for the biennial
 32 period ending June 30, 2001, the following:

34	ITEM	FISCAL YEARS	
35	<u>NO.</u>	<u>1999-2000</u>	<u>2000-2001</u>
36	(01) INDIVIDUAL TAX REFUNDS/REIMBURSEMENTS	\$ <u>580,000,000</u>	\$ <u>580,000,000</u>

1
2 SECTION 10. APPROPRIATION - CORPORATE TAX REFUNDS. There is hereby
3 appropriated, to the Department of Finance and Administration - Revenue
4 Services Division, to be payable from the Corporate Income Tax Withholding
5 Fund, for the purpose of making corporate tax refunds of taxes withheld under
6 the provisions of Arkansas Code 26-51-901 for the biennial period ending June
7 30, 2001, the following:

ITEM NO.	FISCAL YEARS	
	1999-2000	2000-2001
(01) CORPORATE TAX REFUNDS-REIMBURSEMENTS	\$ <u>40,000,000</u>	\$ <u>40,000,000</u>

12
13 SECTION 11. APPROPRIATION - PROPERTY TAX RELIEF. There is hereby
14 appropriated, to the Department of Finance and Administration - Revenue
15 Services Division, to be payable from the Home Owners Tax Relief Fund, for the
16 purpose of making tax refunds of taxes withheld under the provisions of
17 Arkansas Code 26-51-601 for the biennial period ending June 30, 2001, the
18 following:

ITEM NO.	FISCAL YEARS	
	1999-2000	2000-2001
(01) TAX RELIEF REFUNDS-REIMBURSEMENTS	\$ <u>5,000,000</u>	\$ <u>5,000,000</u>

23
24 SECTION 12. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby
25 appropriated, to the Department of Finance and Administration - Revenue
26 Services Division, to be payable from the Gasoline Tax Refund Fund, for paying
27 the valid gasoline tax refund claims of agricultural users and bus drivers in
28 the manner and to the extent provided by law for the biennial period ending
29 June 30, 2001, the following:

ITEM NO.	FISCAL YEARS	
	1999-2000	2000-2001
(01) GASOLINE TAX REFUND CLAIMS	\$ <u>1,500,000</u>	\$ <u>1,500,000</u>

34
35 SECTION 13. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby
36 appropriated, to the Department of Finance and Administration - Revenue

Services Division, to be payable from the Miscellaneous Revolving Fund, for making refunds of taxes erroneously paid and for refunds of the gross receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code 26-52-511 and for other purposes as authorized by law for the biennial period ending June 30, 2001, the following:

ITEM NO.	FISCAL YEARS	
	1999-2000	2000-2001
(01) MISCELLANEOUS TAX REFUNDS/REIMBURSEMENTS	\$ <u>40,000,000</u>	\$ <u>40,000,000</u>

SECTION 14. APPROPRIATION - MOTOR FUEL TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Interstate Motor Fuel Tax Refund Fund, for paying refunds to interstate users of motor fuels and special motor fuels as authorized by law for the biennial period ending June 30, 2001, the following:

ITEM NO.	FISCAL YEARS	
	1999-2000	2000-2001
(01) MOTOR FUEL TAX REFUNDS/REIMBURSEMENTS	\$ <u>12,000,000</u>	\$ <u>12,000,000</u>

SECTION 15. APPROPRIATIONS - ABC PERMITS/DRIVER SEARCH FEES - CASH. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from cash funds as defined by Arkansas Code 19-4-801 of the Department of Finance and Administration - Revenue Services Division, for making refunds of the driver search fees and alcoholic beverage control permits and licenses for the biennial period ending June 30, 2001, the following:

ITEM NO.	FISCAL YEARS	
	1999-2000	2000-2001
(01) ABC PERMIT REFUNDS/REIMBURSEMENTS	\$ <u>1,737,000</u>	\$ <u>1,737,000</u>

1 SECTION 16. APPROPRIATION - COMMERCIAL DRIVER LICENSE PROGRAM -
2 INFRASTRUCTURE. *There is hereby appropriated, to the Department of Finance*
3 *and Administration - Revenue Services Division, to be payable from the*
4 *Commercial Driver License Fund, for the purchase and installation of voice and*
5 *data communications infrastructure and related expenses in the Ledbetter*
6 *Building, for the biennial period ending June 30, 2001, the sum of*
7 *\$1,000,000.*

8

9 SECTION 17. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
10 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. LINE ITEM
11 TRANSFERS. The Director of the Department of Finance and Administration is
12 authorized to transfer appropriation from the Maintenance and General
13 Operation line item appropriation, Operating Expense Classification, as
14 provided in Item (05)(A) of Section 3 to the Special Printing line item
15 appropriation as provided in Item (07) of Section 3 herein in order to provide
16 for purchase of sufficient Special Printing items for the Revenue Division.
17 The Director of the Department of Finance and Administration shall immediately
18 report any such transfers to the Arkansas Legislative Council. Such report
19 shall contain the amounts transferred and the reasons for same.

20

21 SECTION 18. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
22 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. POSTAGE -
23 REVENUE. Revenue Services shall have the authority to make expenditures for
24 postage from Appropriations - Revenue Services, in Section 3 of this Act, or
25 Appropriations - Postage Expense, in Section 8 of this Act or Appropriations -
26 Revenue Services - Safety Responsibility, in Section 6 of this Act.

27

28 SECTION 19. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
29 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
30 REIMBURSEMENT. The Miscellaneous Revolving Fund shall be reimbursed in the
31 manner provided by law.

32

33 SECTION 20. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
34 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
35 APPROPRIATION TRANSFERS. The Director of the Department of Finance and
36 Administration is authorized to transfer appropriation between refund line

1 item appropriations in this Act. The Director of the Department of Finance
2 and Administration shall immediately report any such transfers to the Arkansas
3 Legislative Council. Such report shall contain the amounts transferred and
4 the reasons for the same.

5
6 SECTION 21. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
7 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CARRY
8 FORWARD - REVENUE. The unexpended balances in the appropriations provided in
9 Item (02) of Section 3 and in Item (01) of Section 7 remaining on June 30,
10 ~~1998~~ 2000, may be carried forward and used for the same purpose during the
11 fiscal year ending June 30, ~~1999~~ 2001.

12
13 SECTION 22. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
14 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA HELP
15 EXEMPTION. Extra Help positions authorized herein are specifically exempt
16 from limitation of hours, either by act or regulation. Provided, however,
17 when a temporary or part-time employee is employed by the Department of
18 Finance and Administration - Revenue Services for a period of time exceeding
19 seven (7) months, a report of such shall be filed with the Arkansas
20 Legislative Council.

21
22 SECTION 23. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
23 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SPECIAL
24 RATES OF PAY. *Due to the highly competitive job market conditions for tax
25 auditing professionals and the necessity of recruiting and retaining qualified
26 personnel, the Revenue Division Office of Field Audit is authorized special
27 rates of pay for current and new employees in the classification listed under
28 subsection (a) below.*

29
30 (a) *Special rates may be authorized up to the maximum authorized for the
31 grade assigned the classification of a position for the following specific
32 classifications only:*

33	CLASS		
34	CLASS		
35	<u>CODE</u>	<u>TITLE</u>	<u>GRADE</u>
36	A104	Tax Auditor Supervisor	21

1	A102 Tax Auditor II	20
2	A100 Tax Auditor I	18
3	A105 Tax Auditor Trainee	17

4

5 (b) Applications for special rates of pay indicated in subsection (a)
6 shall be reviewed by and approved by the Office of Personnel Management.

7 (c) This provision shall be in full force and effect for the biennium
8 beginning July 1, 1999, and ending June 30, 2001.

9

10 SECTION 24. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized
11 by this act shall be limited to the appropriation for such agency and funds
12 made available by law for the support of such appropriations; and the
13 restrictions of the State Purchasing Law, the General Accounting and Budgetary
14 Procedures Law, the Revenue Stabilization Law, the Regular Salary Procedures
15 and Restrictions Act, or their successors, and other fiscal control laws of
16 this State, where applicable, and regulations promulgated by the Department of
17 Finance and Administration, as authorized by law, shall be strictly complied
18 with in disbursement of said funds.

19

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

28

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

32

33 SECTION 27. SEVERABILITY. If any provision of this act or the application
34 thereof to any person or circumstance is held invalid, such invalidity shall
35 not affect other provisions or applications of the act which can be given
36 effect without the invalid provision or application, and to this end the

1 provisions of this act are declared to be severable.

2
3 SECTION 28. GENERAL REPEALER. All laws and parts of laws in conflict with
4 this act are hereby repealed.

5
6 SECTION 29. EMERGENCY CLAUSE. It is hereby found and determined by the
7 Eighty-second General Assembly, that the Constitution of the State of Arkansas
8 prohibits the appropriation of funds for more than a two (2) year period; that
9 the effectiveness of this Act on July 1, 1999 is essential to the operation of
10 the agency for which the appropriations in this Act are provided, and that in
11 the event of an extension of the Regular Session, the delay in the effective
12 date of this Act beyond July 1, 1999 could work irreparable harm upon the
13 proper administration and provision of essential governmental programs.
14 Therefore, an emergency is hereby declared to exist and this Act being
15 necessary for the immediate preservation of the public peace, health and
16 safety shall be in full force and effect from and after July 1, 1999.

17 */s/ Joint Budget Committee*