

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

# A Bill

SENATE BILL 362

4  
5 By: Joint Budget Committee  
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7

## For An Act To Be Entitled

8  
9 "AN ACT TO AMEND ARKANSAS CODE TITLE 19, CHAPTER 6,  
10 SUBCHAPTERS 2, 3 AND 4, THE REVENUE CLASSIFICATION LAW  
11 OF ARKANSAS; AND FOR OTHER PURPOSES."

## Subtitle

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13  
14 "AN ACT TO AMEND THE REVENUE  
15 CLASSIFICATION LAW OF ARKANSAS."  
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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20 SECTION 1. Arkansas Code 19-6-201(18), (33), (36), (40) and (43) are  
21 hereby amended to reflect current General Revenues Enumerated to read as  
22 follows:

23 "(18) Ten percent (10%) of the additional cigarette and tobacco products tax,  
24 § 26-57-1101 et seq., as determined by § 26-57-1108;  
25 (33) Vending devices sales ~~and use~~ taxes, as enacted in § 26-57-1001, et seq.;  
26 and that portion of vending device decal fees & penalties, § 26-57-1201 et  
27 seq.;  
28 (36) Long-term rental vehicle tax, § 26-52-313;  
29 (40) Short term rental of tangible personal property tax, § 26-52-310;  
30 (43) Rental vehicle tax, § 26-52-311;"  
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32 SECTION 2. Arkansas Code Title 19, Chapter 6, Subchapter 2 is hereby  
33 amended by adding the following new sections to reflect current General  
34 Revenues Enumerated to read as follows:

35 "(44) Residential moving tax, § 26-52-312;  
36 (45) Surplus Arkansas Quarry Operation, Reclamation and Safe Closure Act fees,

1  fines and bond forfeiture amounts, § 15-57-414;  
 2  (46) Tax-deferred Tuition Savings Program excess contribution penalties, § 6-  
 3  83-104;  
 4  (47) State Insurance Department Prepaid Trust Fund Transfers, 23-40-107(i);  
 5  (48) "Arkansas Feed Law of 1997" Penalties, 2-37-113."

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 7 SECTION 3. Arkansas Code 19-6-301(6), (17), (31), (37), (50), (72),  
 8 (133), (191), and (192) are hereby amended to reflect current Special Revenues  
 9 Enumerated to read as follows:

10 "(6) Timberlands taxes, as enacted by Act 354 of 1969, known as the "Forest  
 11 Fire Protection Tax Act of 1969", and all laws amendatory thereto, § 26-61-101  
 12 et seq.,  state forests and nurseries management income not deposited in the  
 13  State Forestry Trust Fund, §§ 15-31-115 and 19-5-927; law enforcement fine  
 14  collections, §§ 5-38-201, 15-31-113 and 15-31-114; and timber management plan  
 15  fees, § 15-31-111;

16 (17) Aviation sales  and use taxes, as enacted by Act 449 of 1967, and all laws  
 17 amendatory thereto, § 27-115-110;

18 (31) Fees recovered from ex-offenders on probation or parole from a facility  
 19 of the Department of ~~Correction~~ Community Punishment, as enacted by Act 70 of  
 20 1981, and all laws amendatory thereto, § 16-93-104;

21 (37)  Motor Vehicle Insurance Reporting Penalties, § 27-22-106;

22 (50)  "Arkansas Feed Law of 1997" inspection fees, penalties, and seizures  
 23  registration and license fees, as enacted by Act 108 of 1951, §§ 2-37-101 et  
 24  seq., and feed exemption permit fees, as enacted by Act 49 of 1969, §§ 2-37-  
 25  101, 27-37-103 - 2-37-106, and 2-37-108 - 2-37-114 -- 2-37-114;

26 (72) Board of electrical examiners examination, license, and penalty fees, as  
 27 enacted by Act 870 of 1979, §§ 17-28-101, 17-28-102,  17-28-103, 17-28-201 -  
 28 17-28-203, and 17-28-301 - 17-28-306, and Act 132 of 1981, and all laws  
 29 amendatory thereto;

30 (133) Child care facility license fees, ~~20-9-403~~ §  20-78-223;

31 (191)  Insurance Fraud Investigation Division Administrative and Regulatory  
 32  Fees and Penalties, § 23-100-104 and 23-100-105;

33 (192)  Ninety percent (90%) of the additional cigarette and tobacco products  
 34  tax, § 26-57-1101 et seq., as determined by § 26-57-1108;"

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 36 SECTION 4. Arkansas Code Title 19, Chapter 6, Subchapter 3 is hereby

1 amended by adding the following new sections to reflect current Special  
 2 Revenues Enumerated to read as follows:

- 3 "(194) Waterwork Operators Fees, § 17-51-106;
- 4 (195) Equine Infectious Anemia Control and Eradication Program Fees, § 2-40-
- 5 826;
- 6 (196) Arkansas Corn and Grain Sorghum Promotion Board Assessments, § 2-20-805;
- 7 (197) DNA Detection of Sexual and Violent Offenders Act Fines, 12-12-1118;
- 8 (198) "Sex and Child Offender Registration Act of 1997" Fines, 12-12-910."

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 10 SECTION 5. Arkansas Code 19-6-404 is hereby amended to read as  
 11 follows:

12 "19-6-404. Department of Arkansas State Police Fund.  
 13 The Department of Arkansas State Police Fund shall consist of those special  
 14 revenues as specified in subdivisions (1), (5), (7), (8), ~~(37)~~, (38), (40),  
 15 (56), (94), (128), (150), (168), (175), (184), (185), (186), and (190) of §  
 16 19-6-301, moneys transferred or deposited from the State Administration of  
 17 Justice Fund and those general revenues as may be provided by law, there to be  
 18 used for the maintenance, operation, and improvement of the Department of  
 19 Arkansas State Police in carrying out the functions, powers, and duties as set  
 20 out by § 12-8-106 or other duties imposed by law upon the Department of  
 21 Arkansas State Police."  
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23 SECTION 6. Arkansas Code 19-6-474 is hereby amended to read as follows:  
 24 "19-6-474. State Police Equipment Fund.

25 The State Police Equipment Fund shall consist of:

26 (1) Fifty percent (50%) of those ~~those~~ special revenues as specified in  
 27 subdivision (176) of § 19-6-301, there to be used for the acquisition,  
 28 operation and expansion of an automated fingerprint identification system and  
 29 for personal services and operating expenses for conducting criminal  
 30 background checks for noncriminal justice purposes; and

31 (2) Effective July 1, 1997 ~~1998~~, for those purposes as set out in § 12-  
 32 12-1012(b) ~~(2)~~. "  
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34 SECTION 7. Arkansas Code 19-6-465 is hereby amended to read as follows:  
 35 "19-6-465. Child Care ~~Facility~~ Fund.

36 The Child Care ~~Facility~~ Fund shall consist of those special revenues as

1 specified in ~~subdivision~~ subdivisions (133) and (157) of § 19-6-301, moneys  
 2 received from the Department of Human Services and the June 30, 1997 fund  
 3 balance in the Child Care Providers' Fund, there to be used by the Division of  
 4 ~~Youth Services~~ Child Care and Early Childhood Education of the Department of  
 5 Human Services exclusively to provide grants to child care facilities for  
 6 enhancement of the facility or for training of personnel in child care  
 7 facilities and to meet the costs of conducting the statewide criminal records  
 8 checks required under A.C.A. 20-78-602, all as set out in Ark. Code 20-78-201  
 9 ~~et seq. -- 20-78-224.~~"

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 11 SECTION 8. Arkansas Code 19-6-433 is hereby amended to read as follows:  
 12 "19-6-433. Livestock and Poultry Equine Infectious Anemia Control Fund.  
 13 The Livestock and Poultry Equine Infectious Anemia Control Fund shall consist  
 14 of those special revenues as specified in subdivision (195) of 19-6-301, there  
 15 to be used for the purpose of defraying the costs of services performed in the  
 16 Equine Infectious Anemia Control and Eradication Program as set out in §§ 2-  
 17 40-801 -- 2-40-827."

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 19 SECTION 9. Arkansas Code 19-6-446 is hereby amended to read as follows:  
 20 "19-6-446. Arkansas Corn and Grain Sorghum Promotion Board Fund.  
 21 The Arkansas Corn and Grain Sorghum Promotion Board Fund shall consist of  
 22 those special revenues as specified in subdivision (196) of 19-6-301, there to  
 23 be used for administration, research and extension to promote the corn and  
 24 grain sorghum industry, as set out in 2-20-801 -- 2-20-806."

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 26 SECTION 10. Arkansas Code 19-6-447 is hereby amended to read as follows:  
 27 "19-6-447. DNA Detection Fund.  
 28 The DNA Detection Fund shall consist of those special revenues as specified in  
 29 subdivision (197) of 19-6-301, there to be used for the administration of the  
 30 "DNA Detection of Sexual and Violent Offenders Act", beginning at 12-12-1101."

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 32 SECTION 11. Arkansas Code 19-6-455 is hereby amended to read as  
 33 follows:  
 34 "19-6-455. Sex and Child Offender Registration Fund.  
 35 The Sex and Child Offender Registration Fund shall consist of those special  
 36 revenues as specified in subdivision (198) of 19-6-301, there to be used for

1 the administration of the "Sex and Child Offender Registration Act of 1997",  
 2 beginning at 12-12-901."

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 4 SECTION 12. Arkansas Code 19-6-454 is hereby repealed.  
 5 ~~19-6-454. Child Care Providers' Fund.~~  
 6 ~~The Child Care Providers' Fund shall consist of those special revenues as~~  
 7 ~~specified in subdivision (133) of § 19-6-301 and moneys received from the~~  
 8 ~~Department of Human Services, there to be used to purchase training materials~~  
 9 ~~for loan to child care providers by the Child Care Providers' Training~~  
 10 ~~Committee as set out in § 20-78-401 et seq and to meet the costs of conducting~~  
 11 ~~the statewide criminal records checks required under § 20-78-602.~~

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 13 SECTION 13. Arkansas Code 19-6-460 is hereby repealed.  
 14 ~~19-6-460. Department of Human Services Uninsured Children's Fund.~~  
 15 ~~The Department of Human Services Uninsured Children's Fund shall consist of~~  
 16 ~~those special revenues as specified in subdivision (151) of § 19-6-301, there~~  
 17 ~~to be used for the administration of the Uninsured Children's Program as set~~  
 18 ~~out in § 20-77-601 et seq.~~

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 20 SECTION 14. Arkansas Code 19-6-301(151) is hereby repealed.  
 21 ~~(151) Uninsured children's program annual enrollment fees, § 20-77-605;~~

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 23 SECTION 15. All provisions of this act of a general and permanent  
 24 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
 25 Code Revision Commission shall incorporate the same in the Code.

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 27 SECTION 16. If any provision of this act or the application thereof to  
 28 any person or circumstance is held invalid, such invalidity shall not affect  
 29 other provisions or applications of the act which can be given effect without  
 30 the invalid provision or application, and to this end the provisions of this  
 31 act are declared to be severable.

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

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 36 SECTION 18. EMERGENCY CLAUSE. It is hereby found and determined by the

1 Eighty-second General Assembly that various laws have been enacted since the  
2 passage of the Revenue Classification Law which have changed or created  
3 various revenues collected by the State, and that this amendment to the  
4 Revenue Classification Law is necessary in order to reflect the various taxes,  
5 licenses, fees and other revenues levied and collected for the support of and  
6 use by State Government as they currently exist and from which appropriations  
7 which become effective July 1, 1999 have been made by the Eighty-Second  
8 General Assembly. Therefore, an emergency is declared to exist and this act  
9 being immediately necessary for the preservation of the public peace, health  
10 and safety shall become effective on July 1, 1999.

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