

**Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.**

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001  
4

*As Engrossed: H3/6/01*

# A Bill

HOUSE BILL 1835

5 By: Joint Budget Committee  
6  
7

## **For An Act To Be Entitled**

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, 2003; AND FOR OTHER  
13 PURPOSES.  
14

## **Subtitle**

15  
16 AN ACT FOR THE DEPARTMENT OF FINANCE AND  
17 ADMINISTRATION - REVENUE SERVICES  
18 DIVISION APPROPRIATION FOR THE 2001-2003  
19 BIENNIUM.  
20  
21  
22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
24

25 SECTION 1. REGULAR SALARIES - REVENUE SERVICES DIVISION. There is hereby  
26 established for the Department of Finance and Administration - Revenue  
27 Services Division for the 2001-2003 biennium, the following maximum number of  
28 regular employees whose salaries shall be governed by the provisions of the  
29 Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et  
30 seq.), or its successor, and all laws amendatory thereto. Provided, however,  
31 that any position to which a specific maximum annual salary is set out herein  
32 in dollars, shall be exempt from the provisions of said Uniform Classification  
33 and Compensation Act. All persons occupying positions authorized herein are  
34 hereby governed by the provisions of the Regular Salaries Procedures and  
35 Restrictions Act (Arkansas Code §21-5-101), or its successor.  
36

					Maximum Annual	
					Salary Rate	
	Item	Class		No. of	Fiscal Years	
	No.	Code	Title	Employees	2001-2002	2002-2003
5	(1)	7160	REV ASST CMSR - POLICY & LEGAL	1	\$87,588	\$89,865
6	(2)	7159	REV ASST CMSR - OPER & ADMIN	1	\$87,588	\$89,865
7	(3)	9605	DFA DRIVER LICENSE ADMR	1	\$81,714	\$83,838
8	(4)	9606	DFA TAX AUDIT ADMR	1	\$81,714	\$83,838
9	(5)	9607	DFA MOTOR VEHICLE ADMR	1	\$81,714	\$83,838
10	(6)	9609	DFA TAX ADMINISTRATOR	2	\$81,714	\$83,838
11	(7)	9610	DFA STATE REVENUE OFC ADMR	1	\$81,714	\$83,838
12	(8)	9942	DFA REVENUE CHIEF COUNSEL	1	\$81,714	\$83,838
13	(9)	R012	ADMINISTRATIVE LAW JUDGE	3		GRADE 26
14	(10)	R038	ATTORNEY SUPERVISOR	2		GRADE 26
15	(11)	827Z	DP CENTER MANAGER	1		GRADE 26
16	(12)	R170	ATTORNEY SPECIALIST	9		GRADE 25
17	(13)	512Z	DFA REVENUE PROBLEM RESOLUTION OFR	2		GRADE 25
18	(14)	073Z	DFA REVENUE TAX DIVISION MANAGER	7		GRADE 25
19	(15)	R036	ATTORNEY	1		GRADE 24
20	(16)	138Z	DFA REVENUE DIVISION MANAGER II	18		GRADE 23
21	(17)	D046	SYSTEMS APPLICATIONS SUPERVISOR	2		GRADE 23
22	(18)	D106	DP OPERATIONS MANAGER	1		GRADE 22
23	(19)	D124	LEAD PROGRAMMER/ANALYST	4		GRADE 22
24	(20)	D038	SYSTEMS PROGRAMMER	1		GRADE 22
25	(21)	A008	ACCOUNTING SUPERVISOR II	1		GRADE 21
26	(22)	167Z	DFA REVENUE DIVISION MANAGER I	15		GRADE 21
27	(23)	D036	SR PROGRAMMER/ANALYST	1		GRADE 21
28	(24)	A104	TAX AUDITOR SUPERVISOR	20		GRADE 21
29	(25)	A037	DFA REVENUE DISTRICT MANAGER	5		GRADE 20
30	(26)	A069	DFA TAX ADMIN SECTION SUPERVISOR	4		GRADE 20
31	(27)	A036	FIELD AUDITOR SUPERVISOR	1		GRADE 20
32	(28)	A102	TAX AUDITOR II	158		GRADE 20
33	(29)	D121	USER SUPPORT ANALYST	1		GRADE 20
34	(30)	G026	BLDG AND GROUNDS COORDINATOR	1		GRADE 19
35	(31)	D020	DP SUPERVISOR II	2		GRADE 19
36	(32)	R424	FAIR HEARING REFEREE	25		GRADE 19

1	(33)	R204	PARALEGAL/LEGAL ASSISTANT	1	GRADE 19
2	(34)	N199	TAXPAYER INFORMATION OFFICER	1	GRADE 19
3	(35)	A111	ACCOUNTANT	11	GRADE 18
4	(36)	A043	DFA CASHIER SPECIALIST	3	GRADE 18
5	(37)	A176	DFA REVENUE ASST DIST MANAGER	5	GRADE 18
6	(38)	A029	DFA REVENUE SECTION SUPERVISOR	11	GRADE 18
7	(39)	D129	DP COORDINATOR	1	GRADE 18
8	(40)	A192	INCOME TAX AUDITOR	1	GRADE 18
9	(41)	D128	P C SUPPORT SPECIALIST	1	GRADE 18
10	(42)	V040	PURCHASE AGENT III/PURCHASE AGENT	1	GRADE 18
11	(43)	A194	TAX EXAMINER SUPV	8	GRADE 18
12	(44)	R010	ADMINISTRATIVE ASSISTANT II	10	GRADE 17
13	(45)	D018	DP SUPERVISOR I	1	GRADE 17
14	(46)	A034	FIELD AUDITOR	4	GRADE 17
15	(47)	G161	GENERAL MAINTENANCE REPAIRMAN	7	GRADE 17
16	(48)	V030	INVENTORY CONTROL MANAGER	1	GRADE 17
17	(49)	A172	REVENUE AGENT III	52	GRADE 17
18	(50)	D061	TELEPROCESSING MONITOR	2	GRADE 17
19	(51)	R156	REVENUE DEPT SUPERVISOR	32	GRADE 16
20	(52)	X349	TAX INVESTIGATOR	22	GRADE 16
21	(53)	A134	TAXPAYER SERVICES REP	132	GRADE 16
22	(54)	A108	ACCOUNTING TECHNICIAN II	20	GRADE 15
23	(55)	R009	ADMINISTRATIVE ASSISTANT I	1	GRADE 15
24	(56)	K011	ADMINISTRATIVE OFFICE SUPERVISOR	15	GRADE 15
25	(57)	D005	COMPUTER OPERATOR II	4	GRADE 15
26	(58)	A031	DELINQUENT TAX COLLECTOR	15	GRADE 15
27	(59)	A028	REVENUE AGENT II	28	GRADE 15
28	(60)	V051	STOREROOM SUPV/STORE SUPV	1	GRADE 15
29	(61)	A109	TAX EXAMINER II	5	GRADE 15
30	(62)	K041	EXECUTIVE SECY/ADMINISTRATIVE SECY	6	GRADE 14
31	(63)	K117	MEDICAL OR LEGAL SECRETARY	10	GRADE 14
32	(64)	K079	MICRO-PHOTOGRAPHER SUPERVISOR	2	GRADE 14
33	(65)	A027	REVENUE AGENT I	56	GRADE 14
34	(66)	K016	TRANSPORTATION SERVICES REP	144	GRADE 14
35	(67)	K002	CASHIER III	65	GRADE 13
36	(68)	K153	SECRETARY II	38	GRADE 13

1	(69)	A106	ACCOUNTING TECHNICIAN I	7	GRADE 12
2	(70)	A184	ASST REVENUE AGENT	37	GRADE 12
3	(71)	K145	CASHIER/CASHIER II	227	GRADE 12
4	(72)	K039	DOCUMENT EXAMINER II	101	GRADE 12
5	(73)	K181	MAILROOM SUPERVISOR	1	GRADE 12
6	(74)	K155	SECRETARY I	9	GRADE 11
7	(75)	V043	SHIPPING & RECEIVING CLERK	1	GRADE 11
8	(76)	K006	DATA ENTRY SPECIALIST	45	GRADE 10
9	(77)	K037	DOCUMENT EXAMINER I	20	GRADE 10
10	(78)	V029	INVENTORY CONTROL CLERK	3	GRADE 10
11	(79)	W023	RECORDS CENTER OPERATOR II	10	GRADE 10
12	(80)	K065	MAIL OFFICER	4	GRADE 09
13	(81)	K077	MICRO-PHOTOGRAPHER II	5	GRADE 09
14	(82)	K182	MAIL PROCESSOR	3	GRADE 08
15	(83)	K015	OFFICE CLERK	1	GRADE 07
16	(84)	W021	RECORDS CENTER OPERATOR I	2	GRADE 07
17	(85)	G169	CUSTODIAL SUPV I	1	GRADE 06
18	(86)	G035	CUSTODIAL WRKR II	<u>11</u>	GRADE 04
19			MAX. NO. OF EMPLOYEES	1,499	

20

21 SECTION 2. EXTRA HELP. REVENUE SERVICES DIVISION. There is hereby  
 22 authorized, for the Department of Finance and Administration - Revenue  
 23 Services Division for the 2001-2003 biennium, the following maximum number of  
 24 part-time or temporary employees, to be known as "Extra Help", payable from  
 25 funds appropriated herein for such purposes: two hundred twenty five (225)  
 26 temporary or part-time employees, when needed, at rates of pay not to exceed  
 27 those provided in the Uniform Classification and Compensation Act, or its  
 28 successor, or this act for the appropriate classification.

29

30 SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION. There is hereby  
 31 appropriated, to the Department of Finance and Administration - Revenue  
 32 Services Division, to be payable from the State Central Services Fund, for  
 33 personal services and operating expenses of the Department of Finance and  
 34 Administration - Revenue Services Division for the biennial period ending June  
 35 30, 2003, the following:

36

ITEM NO.	FISCAL YEARS	
	2001-2002	2002-2003
(01) REGULAR SALARIES	\$ 37,618,096	\$ 38,596,379
(02) EXTRA HELP	938,881	941,138
(03) PERSONAL SERV MATCHING	11,175,965	11,349,950
(04) OVERTIME	125,000	125,000
(05) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	12,885,380	12,920,618
(B) CONF. & TRAVEL	143,879	148,679
(C) PROF. FEES	1,002,400	1,002,400
(D) CAP. OUTLAY	1,463,693	1,372,321
(E) DATA PROC.	1,625,000	1,625,000
(06) REFUNDS/REIMBURSEMENTS	250,000	250,000
(07) SPECIAL PRINTING	758,717	758,717
(08) MULTI-STATE TAX	230,000	238,000
(09) SYSTEMS DEVELOPMENT	684,882	684,882
(10) CAMERA EQUIPMENT	<u>835,807</u>	<u>835,807</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 69,737,700</u>	<u>\$ 70,848,891</u>

SECTION 4. REGULAR SALARIES - COMMERCIAL DRIVERS LICENSE PROGRAM. There is hereby established for the Department of Finance and Administration - Revenue Services Division - Commercial Drivers License Program for the 2001-2003 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.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate	
				Fiscal Year 2001-2002	Fiscal Year 2002-2003

1	(1)	R010	ADMINISTRATIVE ASSISTANT II	2	GRADE 17
2	(2)	X331	DRIVERS LICENSE HEARING OFFICER II	1	GRADE 17
3	(3)	K016	TRANSPORTATION SERVICES REP	1	GRADE 14
4	(4)	K039	DOCUMENT EXAMINER II	6	GRADE 12
5	(5)	K037	DOCUMENT EXAMINER I	<u>1</u>	GRADE 10
6			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 - Commercial Drivers License Program, 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, 2003, the following:

ITEM	FISCAL YEARS	
NO.	2001-2002	2002-2003
(01) REGULAR SALARIES	\$ 227,911	\$ 233,837
(02) PERSONAL SERVICES MATCHING	73,080	74,137
(03) MAIN. & GEN. OPERATION		
(A) OPER. EXPENSE	304,736	304,736
(B) CONF. & TRVL.	0	0
(C) PROF. FEES	0	0
(D) CAP. OUTLAY	0	0
(E) DATA PROC.	949,116	949,116
(04) LEDBETTER BLDG INFRASTRUCTURE	<u>1,000,000</u>	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 2,554,843</u>	<u>\$ 1,561,826</u>

SECTION 6. APPROPRIATION - SAFETY RESPONSIBILITY. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division - Safety Responsibility, 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 for the biennial period ending June 30, 2003, the following:

ITEM	FISCAL YEARS
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NO.		2001-2002	2002-2003
(01)	REGULAR SALARIES	\$ 320,527	\$ 328,860
(02)	PERSONAL SERVICES MATCHING	98,422	99,905
(03)	MAIN. & GEN. OPERATION		
(A)	OPER. EXPENSE	36,369	36,369
(B)	CONF. & TRVL.	0	0
(C)	PROF. FEES	0	0
(D)	CAP. OUTLAY	6,000	6,000
(E)	DATA PROC.	<u>0</u>	<u>0</u>
	TOTAL AMOUNT APPROPRIATED	<u>\$ 461,318</u>	<u>\$ 471,134</u>

11

12 SECTION 7. APPROPRIATION - DATA PROCESSING. There is hereby appropriated,  
 13 to the Department of Finance and Administration - Revenue Services Division,  
 14 to be payable from the State Central Services Fund, for the purchase of data  
 15 processing services of the Department of Finance and Administration - Revenue  
 16 Services Division for the biennial period ending June 30, 2003, the following:

17

ITEM	FISCAL YEARS	
NO.	2001-2002	2002-2003
(01)	<u>\$ 16,077,484</u>	<u>\$ 16,077,484</u>

21

22 SECTION 8. APPROPRIATION - POSTAGE EXPENSES. There is hereby appropriated,  
 23 to the Department of Finance and Administration - Revenue Services Division,  
 24 to be payable from the State Central Services Fund, for postage expenses of  
 25 the Department of Finance and Administration - Revenue Services Division for  
 26 the biennial period ending June 30, 2003, the following:

27

ITEM	FISCAL YEARS	
NO.	2001-2002	2002-2003
(01)	<u>\$ 3,785,506</u>	<u>\$ 3,785,506</u>

31

32 SECTION 9. APPROPRIATION - INDIVIDUAL INCOME TAX & AD VALOREM PROPERTY TAX  
 33 REBATES. There is hereby appropriated, to the Department of Finance and  
 34 Administration - Revenue Services Division, to be payable from the Individual  
 35 Income Tax Withholding Fund, for the purpose of making individual income tax  
 36 refunds of taxes withheld under the provisions of Arkansas Code beginning at

26-51-901 and property tax rebates under Amendment 79 of the Arkansas Constitution by the Department of Finance and Administration - Revenue Services Division for the biennial period ending June 30, 2003, the following:

ITEM NO.	FISCAL YEARS	
	2001-2002	2002-2003
(01) INDIVIDUAL INCOME TAX AND VALOREM PROPERTY TAX REBATES REFUNDS/REIMBURSEMENTS	<u>\$ 580,000,000</u>	<u>\$ 580,000,000</u>

SECTION 10. APPROPRIATION - CORPORATE INCOME TAX. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Corporate Income Tax Withholding Fund, for the purpose of making corporate tax refunds of taxes withheld under the provisions of Arkansas Code 26-51-901 by the Department of Finance and Administration - Revenue Services Division for the biennial period ending June 30, 2003, the following:

ITEM NO.	FISCAL YEARS	
	2001-2002	2002-2003
(01) CORPORATE INCOME TAX REFUNDS/REIMBURSEMENTS	<u>\$ 47,500,000</u>	<u>\$ 50,000,000</u>

SECTION 11. APPROPRIATION - PROPERTY TAX RELIEF. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Home Owners Tax Relief Fund, for the purpose of making tax refunds of taxes withheld under the provisions beginning at Arkansas Code 26-51-601 by the Department of Finance and Administration - Revenue Services Division for the biennial period ending June 30, 2003, the following:

ITEM NO.	FISCAL YEARS	
	2001-2002	2002-2003
(01) HOME OWNERS TAX RELIEF REFUNDS/REIMBURSEMENTS	<u>\$ 29,000,000</u>	<u>\$ 29,000,000</u>



1 SECTION 12. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby  
 2 appropriated, to the Department of Finance and Administration - Revenue  
 3 Services Division, to be payable from the Gasoline Tax Refund Fund, for paying  
 4 the valid gasoline tax refund claims of agricultural users and bus drivers in  
 5 the manner and to the extent provided by law of the Department of Finance and  
 6 Administration - Revenue Services Division for the biennial period ending June  
 7 30, 2003, the following:

8

9 ITEM	10 FISCAL YEARS	
	2001-2002	2002-2003
11 (01) GASOLINE TAX REFUND CLAIMS	\$ 1,500,000	\$ 1,500,000

12

13 SECTION 13. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby  
 14 appropriated, to the Department of Finance and Administration - Revenue  
 15 Services Division, to be payable from the Miscellaneous Revolving Fund, for  
 16 making refunds of taxes erroneously paid and for refunds of the gross receipts  
 17 taxes paid upon tickets to athletic events pursuant to Arkansas Code 26-52-511  
 18 and for other purposes as authorized by law of the Department of Finance and  
 19 Administration - Revenue Services Division for the biennial period ending June  
 20 30, 2003, the following:

21

22 ITEM	23 FISCAL YEARS	
	2001-2002	2002-2003
24 (01) MISCELLANEOUS TAX 25 REFUNDS/REIMBURSEMENTS	\$ 40,000,000	\$ 40,000,000

26

27 SECTION 14. APPROPRIATION - MOTOR FUEL TAX REFUNDS. There is hereby  
 28 appropriated, to the Department of Finance and Administration - Revenue  
 29 Services Division, to be payable from the Interstate Motor Fuel Tax Refund  
 30 Fund, for paying refunds to interstate users of motor fuels and special motor  
 31 fuels as authorized by law of the Department of Finance and Administration -  
 32 Revenue Services Division for the biennial period ending June 30, 2003, the  
 33 following:

34

35 ITEM	36 FISCAL YEARS	
	2001-2002	2002-2003
NO.		

1 (01) INTERSTATE MOTOR FUEL TAX  
 2 REFUNDS/REIMBURSEMENTS \$ 12,000,000 \$ 12,000,000

3  
 4 SECTION 15. APPROPRIATIONS - ABC PERMITS/DRIVER SEARCH FEES. There is  
 5 hereby appropriated, to the Department of Finance and Administration - Revenue  
 6 Services Division, to be payable from cash funds as defined by Arkansas Code  
 7 19-4-801 of the Department of Finance and Administration - Revenue Services  
 8 Division, for making refunds of the driver search fees and alcoholic beverage  
 9 control permits and licenses of the Department of Finance and Administration -  
 10 Revenue Services Division for the biennial period ending June 30, 2003, the  
 11 following:

13 ITEM	14 FISCAL YEARS	
	2001-2002	2002-2003
15 (01) ABC PERMITS AND DRIVER SEARCH FEE		
16 REFUNDS	\$ <u>1,737,000</u>	\$ <u>1,737,000</u>

17  
 18 SECTION 16. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
 19 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. LINE ITEM  
 20 TRANSFERS. The Director of the Department of Finance and Administration is  
 21 authorized to transfer appropriation from the Maintenance and General  
 22 Operation line item appropriation, Operating Expense Classification, as  
 23 provided in Item (05)(A) of Section 3 to the Special Printing line item  
 24 appropriation as provided in Item (07) of Section 3 herein in order to provide  
 25 for purchase of sufficient Special Printing items for the Revenue Division.  
 26 The Director of the Department of Finance and Administration shall immediately  
 27 report any such transfers to the Arkansas Legislative Council. Such report  
 28 shall contain the amounts transferred and the reasons for same. The provisions  
 29 of this section shall be in effect only from July 1, 2001 through June 30,  
 30 2003.

31  
 32 SECTION 17. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
 33 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. POSTAGE -  
 34 REVENUE. Revenue Services shall have the authority to make expenditures for  
 35 postage from Appropriations - Revenue Services, in Section 3 of this Act, or  
 36 Appropriations - Postage Expense, in Section 8 of this Act or Appropriations -

1 Revenue Services - Safety Responsibility, in Section 6 of this Act. The  
2 provisions of this section shall be in effect only from July 1, 2001 through  
3 June 30, 2003.

4

5 SECTION 18. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
6 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.  
7 APPROPRIATION TRANSFERS. The Director of the Department of Finance and  
8 Administration is authorized to transfer appropriation between refund line  
9 item appropriations in this Act. The Director of the Department of Finance  
10 and Administration shall immediately report any such transfers to the Arkansas  
11 Legislative Council. Such report shall contain the amounts transferred and  
12 the reasons for the same. The provisions of this section shall be in effect  
13 only from July 1, 2001 through June 30, 2003.

14

15 SECTION 19. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
16 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CARRY  
17 FORWARD - REVENUE. The unexpended balances in the appropriations provided in  
18 Item (02) of Section 3 and in Item (01) of Section 7 remaining on June 30,  
19 ~~2000~~ 2002, may be carried forward and used for the same purpose during the  
20 fiscal year ending June 30, ~~2004~~ 2003. The provisions of this section shall  
21 be in effect only from July 1, 2001 through June 30, 2003.

22

23 SECTION 20. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
24 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA HELP  
25 EXEMPTION. Extra Help positions authorized herein are specifically exempt  
26 from limitation of hours, either by act or regulation. Provided, however,  
27 when a temporary or part-time employee is employed by the Department of  
28 Finance and Administration - Revenue Services for a period of time exceeding  
29 seven (7) months, a report of such shall be filed with the Arkansas  
30 Legislative Council. The provisions of this section shall be in effect only  
31 from July 1, 2001 through June 30, 2003.

32

33 SECTION 21. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
34 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SPECIAL  
35 RATES OF PAY. Due to the highly competitive job market conditions for tax  
36 ~~auditing~~ professionals and the necessity of recruiting and retaining qualified

1 personnel, the Revenue Division ~~Office of Field Audit~~ is authorized special  
2 rates of pay for current and new employees in the classification listed under  
3 subsection (a) below.

4  
5 (a) Special rates may be authorized up to the maximum authorized for the  
6 grade assigned the classification of a position for the following specific  
7 classifications only:

9 CLASS		
10 CODE	TITLE	GRADE
11 A104	Tax Auditor Supervisor	21
12 A102	Tax Auditor II	20
13 A100	Tax Auditor I	18
14 A105	Tax Auditor Trainee	17
15 <u>R038</u>	<u>Attorney Supervisor</u>	<u>26</u>
16 <u>R170</u>	<u>Attorney Specialist</u>	<u>25</u>
17 <u>R036</u>	<u>Attorney</u>	<u>24</u>

18  
19 (b) ~~Applications for~~ A plan for providing special rates of pay indicated in  
20 subsection (a) shall be reviewed by and approved by the Office of Personnel  
21 Management and receive advice of the Legislative Council each year.

22  
23 (c) This provision shall be in full force and effect for the biennium  
24 beginning July 1, ~~1999~~ 2001, and ending June 30, ~~2004~~ 2003.

25  
26 SECTION 22. SPECIAL LANGUAGE NOT TO BE INCORPORATED INTO THE ARKANSAS CODE  
27 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CARRY FORWARD -  
28 COMMERCIAL DRIVERS LICENSE PROGRAM. The unexpended balances in the  
29 appropriations provided in Item (04) of Section 5 remaining on June 30, 2002,  
30 may be carried forward and used for the same purpose during the fiscal year  
31 ending June 30, 2003. The provisions of this section shall be in effect only  
32 from July 1, 2001 through June 30, 2003.

33  
34 SECTION 23. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED  
35 SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND BALANCES. (A) For all  
36 appropriations as provided in this Act, the agency disbursing officer shall

1 monitor the level of fund balances in relation to expenditures on a monthly  
2 basis. If any proposed expenditures would cause a fund balance to decline to  
3 less than fifty percent (50%) of the balance available on July 1, 2001, the  
4 disbursing officer shall immediately notify the executive head of the agency.

5 Prior to any obligations being made under these circumstances, the agency  
6 head shall file written documentation with the Chief Fiscal Officer of the  
7 State requesting approval of the expenditures. Such documentation shall  
8 provide sufficient financial data to justify the expenditures and shall  
9 include the following:

10 1) a plan that clearly indicates the specific fiscal impact of such  
11 expenditures on the fund balance.

12 2) information clearly indicating and explaining what programs would be cut or  
13 any other measures to be taken by the agency to restore the fund balance.

14 3) the extent to which any of the planned expenditures are for one-time costs  
15 or one-time purchase of capitalized items.

16 4) a statement certifying that the expenditure of fund balances will not  
17 jeopardize the financial health of the agency, nor result in a permanent  
18 depletion of the fund balance.

19 (B) The Chief Fiscal Officer of the State shall review the request and  
20 approve or disapprove all or any part of the request, after having sought  
21 prior review by the Legislative Council.

22  
23 SECTION 24. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized  
24 by this act shall be limited to the appropriation for such agency and funds  
25 made available by law for the support of such appropriations; and the  
26 restrictions of the State Purchasing Law, the General Accounting and Budgetary  
27 Procedures Law, the Revenue Stabilization Law, the Regular Salary Procedures  
28 and Restrictions Act, or their successors, and other fiscal control laws of  
29 this State, where applicable, and regulations promulgated by the Department of  
30 Finance and Administration, as authorized by law, shall be strictly complied  
31 with in disbursement of said funds.

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33 SECTION 25. LEGISLATIVE INTENT. It is the intent of the General Assembly  
34 that any funds disbursed under the authority of the appropriations contained  
35 in this act shall be in compliance with the stated reasons for which this act  
36 was adopted, as evidenced by the Agency Requests, Executive Recommendations

1 and Legislative Recommendations contained in the budget manuals prepared by  
2 the Department of Finance and Administration, letters, or summarized oral  
3 testimony in the official minutes of the Arkansas Legislative Council or Joint  
4 Budget Committee which relate to its passage and adoption.

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6 SECTION 26. EMERGENCY CLAUSE. It is found and determined by the General  
7 Assembly, that the Constitution of the State of Arkansas prohibits the  
8 appropriation of funds for more than a two (2) year period; that the  
9 effectiveness of this Act on July 1, 2001 is essential to the operation of the  
10 agency for which the appropriations in this Act are provided, and that in the  
11 event of an extension of the Regular Session, the delay in the effective date  
12 of this Act beyond July 1, 2001 could work irreparable harm upon the proper  
13 administration and provision of essential governmental programs. Therefore, an  
14 emergency is hereby declared to exist and this Act being necessary for the  
15 immediate preservation of the public peace, health and safety shall be in full  
16 force and effect from and after July 1, 2001.

17 */s/ Joint Budget Committee*

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