

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.

State of Arkansas

83rd General Assembly

Regular Session, 2001

# A Bill

SENATE BILL 341

By: Joint Budget Committee

## For An Act To Be Entitled

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

## Subtitle

AN ACT TO AMEND THE REVENUE  
CLASSIFICATION LAW OF ARKANSAS.

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

SECTION 1. Arkansas Code 19-6-201(7), (16), (19), (31), and (39) are amended to reflect current General Revenues Enumerated to read as follows:

(7) Escheat of unclaimed property, as enacted by ~~Act 256 of 1979~~ Act 850 of 1999, known as the "Uniform Disposition of Unclaimed Property Act", and all laws amendatory thereto, § 18-28-201 et seq.;

(16) Large Truck Speeding Fines, §27-50-311;

(19) Insurance premium taxes, as enacted by Act 148 of 1959, known as the "Arkansas Insurance Code", §§ 23-60-101 - 23-60-108, 23-60-110, 23-61-101 - 23-61-112, ~~23-61-201 - 23-61-206~~, 23-61-301 - 23-61-307, 23-61-401, 23-61-402, 23-62-101 - 23-62-108, 23-62-201, 23-62-202, 23-62-203 ~~[repealed]~~, 23-62-204, 23-62-205, 23-63-101 - 23-63-104, 23-63-201 - 23-63-216, 23-63-301, 23-63-302, ~~23-63-401 - 23-63-404 [repealed]~~, 23-63-601 - 23-63-613, 23-63-701, 23-63-801 - 23-63-833, 23-63-835 - 23-63-838, 23-63-901 - 23-63-912, 23-63-1001 - 23-63-1004, 23-64-101 - 23-64-103, 23-64-202 - 23-64-227, ~~23-64-228 [transferred]~~, ~~23-64-229 [transferred]~~, 23-65-101 - 23-65-104, 23-65-201 - 23-65-205, 23-65-301 - 23-65-319, 23-66-201 - 23-66-214, 23-66-301 - 23-66-306, 23-66-308 - 23-66-311, 23-66-313, 23-66-314, 23-68-101 - 23-68-113, 23-68-115 - 23-68-132,

23-69-101 - 23-69-103, 23-69-105 - 23-69-141, 23-69-143, 23-69-149 - 23-69-156, 23-70-101 - 23-70-124, 23-71-101 - 23-71-116, 23-72-101 - 23-72-122, 23-73-101 - 23-73-116, 23-75-101 - 23-75-120, 23-79-101 - 23-79-106, 23-79-109 - 23-79-128, 23-79-131 - 23-79-134, 23-79-202 - 23-79-210, 23-81-101 - 23-81-117, 23-81-120 - 23-81-136, 23-81-201 - 23-81-213, 23-82-101 - 23-82-118, 23-84-101 - 23-84-111, 23-85-101 - 23-85-131, 23-86-101 - 23-86-104, 23-86-106 - 23-86-109, 23-86-112, 23-87-101 - 23-87-119, 23-88-101, 23-89-101, 23-89-102, 26-57-601 - 26-57-605, 26-57-607, 26-57-608, and 26-57-610 and all laws amendatory thereto, with the exception of those premium taxes set aside for the various municipal fireman's relief and pension funds, for the various police officers' pension and relief funds, and for the Workers' Compensation Commission, and, with the exception of those additional premium taxes set aside for the Fire Protection Premium Tax Fund, § 26-57-614, and insurance premium taxes from domestic insurers not maintaining a home office in this state as enacted by Act 908 of 1979, and all laws amendatory thereto, §§ 23-60-102, 26-57-601 - 26-57-605, and 26-57-607;

(31) Professional fundraiser and solicitor fees, as enacted by ~~Act 253 of 1959, §§ 17-41-101 - 17-41-108~~ Act 1198 of 1999, §§ 4-28-401 --- 4-28-416;

(39) That portion of DWI operator's license reinstatement fees, §5-65-119(3), and that portion of "Underage DUI Law" driver's license reinstatement fees, § ~~5-65-304(c)~~ §§ 5-65-304(d) and 5-65-310(f);

SECTION 2. Arkansas Code 19-6-201(22), concerning various alcoholic beverages taxes and fees enumerated as general revenues, is amended to add the following new subdivision:

(L) Wine Sales On-Premise Licenses, §§ 3-9-601 --- 3-9-606.

SECTION 3. Arkansas Code 19-6-201, concerning various taxes and fees enumerated as general revenues, is amended to add the following new subsection:

(49) Election and Voter Registration Law Fines.

SECTION 4. Arkansas Code 19-6-201(46) is repealed.

~~(46) Tax Deferred Tuition Savings Program excess contribution penalties, § 6-83-104;~~

SECTION 5. Arkansas Code 19-6-301(4), (27), (30), (151), (155), (164), (178) and (191) are amended to reflect current Special Revenues Enumerated to read as follows:

(4) Gasoline taxes, as enacted by § 26-55-201 et seq., including the eight and one-half cent (8.5¢) tax on motor fuels levied by § 26-55-205(a), the additional one cent (1¢) tax on motor fuels levied by § 26-55-205(b), the additional four cent (4¢) tax on motor fuels levied by § 26-55-1002(a), and the additional five cent (5¢) tax on motor fuels levied by §§ 26-55-1201(a) and 26-56-601, and the additional total of three cents (3¢) tax on motor fuels levied by §26-55-1006;

~~(27) Insurance premium taxes collected from foreign insurers and domestic insurers on insurance premiums upon property insured against fire and extended coverage, tornado, windstorm, cyclone, and hail located in cities, towns, and fire protection districts which have organized fire departments which qualify for the firemen's relief and pension funds, as enacted by Act 148 of 1959, and all laws amendatory thereto, §§ 23-60-101 — 23-60-108, 23-60-110, 23-61-101 — 23-61-112, 23-61-201 — 23-61-206, 23-61-301 — 23-61-307, 23-61-401, 23-61-402, 23-62-101 — 23-62-108, 23-62-201, 23-62-202, 23-62-203 [repealed], 23-62-204, 23-62-205, 23-63-101 — 23-63-104, 23-63-201 — 23-63-216, 23-63-301, 23-63-302, 23-63-401 — 23-63-404 [repealed], 23-63-601 — 23-63-613, 23-63-701, 23-63-801 — 23-63-833, 23-63-835 — 23-63-838, 23-63-901 — 23-63-912, 23-63-1001 — 23-63-1004, 23-64-101 — 23-64-103, 23-64-202 — 23-64-227, 23-64-228 [transferred], 23-64-229 [transferred], 23-65-101 — 23-65-104, 23-65-201 — 23-65-205, 23-65-301 — 23-65-319, 23-66-201 — 23-66-214, 23-66-301 — 23-66-306, 23-66-308 — 23-66-311, 23-66-313, 23-66-314, 23-68-101 — 23-68-113, 23-68-115 — 23-68-132, 23-69-101 — 23-69-103, 23-69-105 — 23-69-141, 23-69-143, 23-69-149 — 23-69-156, 23-70-101 — 23-70-124, 23-71-101 — 23-71-116, 23-72-101 — 23-72-122, 23-73-101 — 23-73-107, 23-73-108 [repealed], 23-73-109 [repealed], 23-73-110 — 23-73-116, 23-75-101 — 23-75-120, 23-79-101 — 23-79-106, 23-79-109 — 23-79-128, 23-79-131 — 23-79-134, 23-79-202 — 23-79-210, 23-81-101 — 23-81-117, 23-81-120 — 23-81-136, 23-81-201 — 23-81-213, 23-82-101 — 23-82-118, 23-84-101 — 23-84-111, 23-85-101 — 23-85-131, 23-86-101 — 23-86-104, 23-86-106 — 23-86-109, 23-86-112, 23-87-101 — 23-87-119, 23-88-101, 23-89-101, 23-89-102, 26-57-601 — 26-57-605, 26-57-607, 26-57-608, and 26-57-610; and insurance premium taxes collected from alien and foreign insurers on insurance premiums upon insurance contracts written on motor vehicles, the licensed address of which~~

~~is a qualified city or town for the police officers' pension and relief fund,~~  
~~as enacted by Act 270 of 1981, and all laws amendatory thereto, §§ 24-11-301~~  
~~24-11-303 Those Insurance Premium Taxes set aside for firemen's and police~~  
~~officer's pension and relief and related purposes, §§ 24-11-301 and 24-11-809,~~  
~~÷ with the exception of those premium taxes set aside for transfer to the~~  
State Police Retirement Fund under § 24-6-209(b).

(30) Various asset forfeiture proceeds, §§ 5-64-505(f)(5)(B); 5-65-  
505(h)(1)(A); and 5-64-505(i);

(151) Arkansas Catfish Promotion Board Assessments, §2-9-107;

(155) That portion of driver's license reinstatement fees for the Department  
of Health, Blood Alcohol Program, §§ 5-65-119(1), ~~and 5-65-304(c)~~ and 5-65-  
310(f);

(164) Those additional insurance premium taxes as specified in § 26-57-614  
and the amount of insurance premium taxes transferred due to the provisions of  
§§ 24-11-301 and 24-11-809;

(178) Marine Sanitation Program Fees, §§ 27-101-401 --- 27-101-408;

(191) Insurance Fraud Investigation Division administrative and regulatory  
~~fees~~ anti fraud assessments and penalties, §§ 23-100-104 and 23-100-105;

SECTION 6. Arkansas Code Title 19, Chapter 6, Subchapter 3 is amended  
by adding the following new subsections to reflect current Special Revenues  
Enumerated to read as follows:

(199) Electric utilities civil sanctions, § 23-19-401(c); and

(200) Thirty percent (30%) of parking fines and fees, § 27-15-305.

SECTION 7. Arkansas Code 19-6-301(23) and (125) are repealed.

~~(23) Excess athletic commission fees, as enacted by Act 131 of 1927, §§ 17-~~  
~~22-201 --- 17-22-204, 17-22-301 --- 17-22-303, and 17-22-305;~~

~~(125) Prepaid funeral benefit organization application filing fees, annual-~~  
~~report fees, and examination fees, as enacted by Act 156 of 1985, §§ 23-40-103~~  
~~--- 23-40-106 and 23-40-108 --- 23-40-121;~~

SECTION 8. Arkansas Code 19-6-405 is amended to read as follows:

19-6-405. State Highway and Transportation Department Fund.

The State Highway and Transportation Department Fund shall consist of that  
part of the special revenues as specified in subdivisions (2), (3), (4), (22),

(81), (105), (106), (107), and (182) of § 19-6-301, known as "highway revenue" as distributed under § 27-70-201 et seq., which is the Arkansas Highway Revenue Distribution Law, and §§ 27-70-103 and 27-72-301 et seq.; those special revenues specified in subdivisions (10), (152) and (187) of § 19-6-301; fifty percent (50%) of subdivision (26) of § 19-6-301; and that portion of subdivision (2) as set out in § 27-14-601(a)(3)(H)(ii)(f); those "designated revenues" as set out in § 26-56-201(e)(1), which consist of the additional total of four cents (4¢) distillate special fuel taxes, to be distributed as provided in the Arkansas Highway Financing Act of 1999; federal revenue sharing funds as set out in § 19-5-1005; and any federal funds which may become available, there to be used for the maintenance, operation, and improvement required by the Arkansas State Highway and Transportation Department in carrying out the functions, powers, and duties as set out in Arkansas Constitution, Amendment 42, and §§ 27-65-102 - 27-65-107, 27-65-110, 27-65-122 and 27-65-124 of this Code, and the other laws of this state prescribing the powers and duties of the Arkansas State Highway and Transportation Department and the State Highway Commission.

SECTION 9. Arkansas Code 19-6-406 is amended to read as follows:  
19-6-406. Public Service Commission Fund.

The Public Service Commission Fund shall consist of those special revenues as specified in subdivisions (70), (71), ~~and (98)~~ and (199) of § 19-6-301, there to be used for the maintenance, operation, and improvement required by the Arkansas Public Service Commission in carrying out the functions, powers, and duties as set out in § 23-2-101 et seq., or other duties imposed by law upon the commission.

SECTION 10. Arkansas Code 19-6-454 is amended to read as follows:  
19-6-454. Firemen's and Police Officers' Pension and Relief Fund.

The Firemen's and Police Officers' Pension and Relief Fund shall consist of those special revenues as specified in subdivision (27) of § 19-6-301, there to be used for distribution to the various qualified city, town or fire protection district police officers' pension and relief funds and firemen's pension funds as set out in §§ 24-11-301, 24-11-302 and 24-11-810.

SECTION 11. Arkansas Code 19-6-460 is amended to read as follows:

1 19-6-460. Crime Lab Equipment Fund.

2 The Crime Lab Equipment Fund shall consist of those special revenues as  
 3 specified in subdivision (30) of 19-6-301, there to be used only for the  
 4 purchase of equipment by the State Crime Laboratory as set out in §12-12-323.

5  
 6 SECTION 12. Arkansas Code 19-6-464 is amended to read as follows:

7 19-6-464. Arkansas Catfish Promotion Fund.

8 The Arkansas Catfish Promotion Fund shall consist of those special revenues as  
 9 specified in subdivision (151) of 19-6-301, there to be used for Arkansas  
 10 catfish promotion and research and for the operation and maintenance of the  
 11 Arkansas Catfish Promotion Board office and payment of board member expenses,  
 12 as set out in § 2-9-112.

13  
 14 SECTION 13. Arkansas Code 19-6-477 is amended to read as follows:

15 19-6-477. Governor's Commission on People with Disabilities Fund.

16 The Governor's Commission on People with Disabilities Fund shall consist of  
 17 those special revenues as specified in subdivision (200) of 19-6-301, there to  
 18 be used for the purpose of funding activities of the Governor's Commission on  
 19 People with Disabilities, as set out in § 27-15-305.

20  
 21 SECTION 14. Arkansas Code 19-6-422 is repealed.

22 ~~19-6-422. Firemen's Relief and Pension Fund.~~

23 ~~The Firemen's Relief and Pension Fund shall consist of those special revenues~~  
 24 ~~as specified in subdivision (27) of § 19-6-301, there to be used for the~~  
 25 ~~benefit of the firemen's relief and pension fund of each city, town, or fire~~  
 26 ~~protection district that qualified for participation in these special revenues~~  
 27 ~~as authorized by law.~~

28  
 29 SECTION 15. Arkansas Code 19-6-431 is repealed.

30 ~~19-6-431. Police Officer's Pension and Relief Fund.~~

31 ~~The Police Officer's Pension and Relief Fund shall consist of those special~~  
 32 ~~revenues as specified in subdivision (27) of § 19-6-301, there to be used for~~  
 33 ~~the benefit of the police officer's pension and relief fund of each city or~~  
 34 ~~town that qualifies for participation in these special revenues as authorized~~  
 35 ~~by law.~~

1           SECTION 16. EMERGENCY CLAUSE. It is hereby found and determined by the  
2 Eighty-third General Assembly that various laws have been enacted since the  
3 passage of the Revenue Classification Law which have changed or created  
4 various revenues collected by the State, and that this amendment to the  
5 Revenue Classification Law is necessary in order to reflect the various taxes,  
6 licenses, fees and other revenues levied and collected for the support of and  
7 use by State Government as they currently exist and from which appropriations  
8 which become effective July 1, 2001 have been made by the Eighty-third General  
9 Assembly. Therefore, an emergency is declared to exist and this act being  
10 immediately necessary for the preservation of the public peace, health and  
11 safety shall become effective on July 1, 2001.