

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 85th General Assembly  
3 Regular Session, 2005

# A Bill

HOUSE BILL 1985

4  
5 By: Representative Childers  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE DEFINITION OF "CAPITAL  
10 IMPROVEMENTS" FOR PURPOSES OF LOCAL BOND ISSUES;  
11 TO PERMIT THE LEVY OF A ONE-EIGHTH PERCENT  
12 (0.125%) SALES AND USE TAX FOR LOCAL CAPITAL  
13 IMPROVEMENT BONDS; AND FOR OTHER PURPOSES.  
14

## Subtitle

15  
16 AN ACT TO AMEND THE DEFINITION OF  
17 "CAPITAL IMPROVEMENTS" FOR PURPOSES OF  
18 LOCAL BOND ISSUES.  
19  
20

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

23 SECTION 1. Arkansas Code § 14-164-303(a)(2), pertaining to the  
24 definition of capital improvements for local bond issues and effective until  
25 January 1, 2006, and until contingency in Acts 2003, No. 1273, § 88 is met,  
26 is amended to read as follows:

27 (2) "Capital improvements of a public nature" or "capital  
28 improvements", for the purposes of Arkansas Constitution, Amendment 62, and  
29 this subchapter means whether obtained by purchase, lease, construction,  
30 reconstruction, restoration, improvement, alteration, repair, or other means:

31 (A) Any physical public betterment or improvement or any  
32 preliminary plans, studies, or surveys relative thereto;

33 (B) Land or rights in land, including, without limitation,  
34 leases, air rights, easements, rights-of-way, or licenses; and

35 (C) Any furnishings, machinery, vehicles, apparatus, or  
36 equipment for any public betterment or improvement, which shall include,



1 without limiting the generality of the foregoing definition, the following:

- 2 (i) City or town halls, courthouses, and
- 3 administrative, executive, or other public offices;
- 4 (ii) Court facilities;
- 5 (iii) Jails;
- 6 (iv) Police and sheriff stations, apparatus, and
- 7 facilities;
- 8 (v) Firefighting facilities and apparatus;
- 9 (vi) Public health facilities and apparatus;
- 10 (vii) Hospitals, nursing homes, and ~~similar~~
- 11 ~~extended-care~~ other health care facilities;
- 12 (viii) Facilities for nonprofit organizations
- 13 engaged primarily in public health, health systems support, safety, disaster
- 14 relief, and related activities;
- 15 (ix) Residential housing for low and moderate
- 16 income, elderly, or individuals with disabilities and families;
- 17 (x) Parking facilities and garages;
- 18 (xi) ~~Educational facilities~~ Animal control
- 19 facilities and apparatus;
- 20 (xii) Economic development facilities;
- 21 (xiii) Education and training facilities ~~for public~~
- 22 ~~employees~~;
- 23 (xiv) Auditoriums;
- 24 (xv) Stadiums and arenas;
- 25 (xvi) Convention, meeting, or entertainment
- 26 facilities;
- 27 (xvii) Ambulance and other emergency medical service
- 28 facilities;
- 29 (xviii) Civil defense or early warning facilities
- 30 and apparatus;
- 31 (xix) Air and water pollution control facilities;
- 32 (xx) Drainage and flood control facilities;
- 33 (xxi) Storm sewers;
- 34 (xxii) Arts and crafts centers;
- 35 (xxiii) Museums and related audiovisual facilities;
- 36 (xxiv) Libraries;

- 1 (xxv) Public parks, playgrounds, or other public
- 2 open space;
- 3 (xxvi) Marinas;
- 4 (xxvii) Swimming pools, tennis courts, golf courses,
- 5 camping facilities, gymnasiums, and other recreational facilities;
- 6 (xxviii) Tourist information and assistance centers;
- 7 (xxix) Historical, cultural, natural, or folklore
- 8 sites;
- 9 (xxx) Fair and exhibition facilities;
- 10 (xxxii) Streets and street lighting, alleys,
- 11 sidewalks, roads, bridges, and viaducts;
- 12 (xxxiii) Airports, passenger or freight terminals,
- 13 hangars, and related facilities;
- 14 (xxxiiii) Barge terminals, ports, harbors, ferries,
- 15 wharves, docks, and similar marine services;
- 16 (xxxv) Slack water harbors, water resource
- 17 facilities, waterfront development facilities, and navigational facilities;
- 18 (xxxvi) Public transportation facilities;
- 19 (xxxvii) Public water systems and related
- 20 transmission and distribution facilities, storage facilities, wells,
- 21 impounding reservoirs, treatment plants, lakes, dams, watercourses, and water
- 22 rights;
- 23 (xxxviii) Sewage collection systems and treatment
- 24 plants;
- 25 (xxxix) Maintenance and storage buildings and
- 26 facilities;
- 27 (xl) Incinerators;
- 28 (xli) Garbage and solid waste collection disposal,
- 29 compacting, and recycling facilities of every kind;
- 30 (xlii) Facilities for the generation, transmission,
- 31 and distribution of television communications;
- 32 (xliii) Gas and electric generation, transmission,
- 33 and distribution systems, including, without limiting the generality of the
- 34 foregoing, hydroelectric generating facilities, dams, powerhouses, and
- 35 related facilities; ~~and~~
- 36 (xliv) Social and rehabilitative service

1 facilities; and

2 (xliv) Communications facilities and apparatus;

3

4 SECTION 2. Arkansas Code § 14-164-303(2), pertaining to the definition  
5 of capital improvements for local bond issues and effective January 1, 2006,  
6 is amended to read as follows:

7 (2) "Capital improvements of a public nature" or "capital  
8 improvements", for the purposes of Arkansas Constitution, Amendment 62, and  
9 this subchapter means whether obtained by purchase, lease, construction,  
10 reconstruction, restoration, improvement, alteration, repair, or other means:

11 (A) Any physical public betterment or improvement or any  
12 preliminary plans, studies, or surveys relative thereto;

13 (B) Land or rights in land, including, without limitation,  
14 leases, air rights, easements, rights-of-way, or licenses; and

15 (C) Any furnishings, machinery, vehicles, apparatus, or  
16 equipment for any public betterment or improvement, which shall include,  
17 without limiting the generality of the foregoing definition, the following:

18 (i) City or town halls, courthouses, and  
19 administrative, executive, or other public offices;

20 (ii) Court facilities;

21 (iii) Jails;

22 (iv) Police and sheriff stations, apparatus, and  
23 facilities;

24 (v) Firefighting facilities and apparatus;

25 (vi) Public health facilities and apparatus;

26 (vii) Hospitals, nursing homes, and ~~similar~~  
27 ~~extended-care~~ other health care facilities;

28 (viii) Facilities for nonprofit organizations  
29 engaged primarily in public health, health systems support, safety, disaster  
30 relief, and related activities;

31 (ix) Residential housing for low and moderate  
32 income, elderly, or individuals with disabilities and families;

33 (x) Parking facilities and garages;

34 (xi) ~~Educational facilities~~ Animal control  
35 facilities and apparatus;

36 (xii) Economic development facilities;

- 1 (xiii) Education and training facilities ~~for public~~  
2 ~~employees~~;
- 3 (xiv) Auditoriums;
- 4 (xv) Stadiums and arenas;
- 5 (xvi) Convention, meeting, or entertainment  
6 facilities;
- 7 (xvii) Ambulance and other emergency medical service  
8 facilities;
- 9 (xviii) Civil defense or early warning facilities  
10 and apparatus;
- 11 (xix) Air and water pollution control facilities;
- 12 (xx) Drainage and flood control facilities;
- 13 (xxi) Storm sewers;
- 14 (xxii) Arts and crafts centers;
- 15 (xxiii) Museums and related audiovisual facilities;
- 16 (xxiv) Libraries;
- 17 (xxv) Public parks, playgrounds, or other public  
18 open space;
- 19 (xxvi) Marinas;
- 20 (xxvii) Swimming pools, tennis courts, golf courses,  
21 camping facilities, gymnasiums, and other recreational facilities;
- 22 (xxviii) Tourist information and assistance centers;
- 23 (xxix) Historical, cultural, natural, or folklore  
24 sites;
- 25 (xxx) Fair and exhibition facilities;
- 26 (xxxi) Streets and street lighting, alleys,  
27 sidewalks, roads, bridges, and viaducts;
- 28 (xxxii) Airports, passenger or freight terminals,  
29 hangars, and related facilities;
- 30 (xxxiii) Barge terminals, ports, harbors, ferries,  
31 wharves, docks, and similar marine services;
- 32 (xxxiv) Slack water harbors, water resource  
33 facilities, waterfront development facilities, and navigational facilities;
- 34 (xxxv) Public transportation facilities;
- 35 (xxxvi) Public water systems and related  
36 transmission and distribution facilities, storage facilities, wells,

1 impounding reservoirs, treatment plants, lakes, dams, watercourses, and water  
2 rights;

3 (xxxvii) Sewage collection systems and treatment  
4 plants;

5 (xxxviii) Maintenance and storage buildings and  
6 facilities;

7 (xxxix) Incinerators;

8 (xl) Garbage and solid waste collection disposal,  
9 compacting, and recycling facilities of every kind;

10 (xli) Facilities for the generation, transmission,  
11 and distribution of television communications;

12 (xlii) Gas and electric generation, transmission,  
13 and distribution systems, including, without limiting the generality of the  
14 foregoing, hydroelectric generating facilities, dams, powerhouses, and  
15 related facilities; ~~and~~

16 (xliii) Social and rehabilitative service  
17 facilities; and

18 (xliv) Communications facilities and apparatus;  
19

20 SECTION 3. Arkansas Code § 14-164-303(a)(2), pertaining to the  
21 definition of capital improvements for local bond issues and effective until  
22 January 1, 2006, and when contingency of Acts 2003, No. 1273, § 88 is met, is  
23 amended to read as follows:

24 (2) "Capital improvements of a public nature" or "capital  
25 improvements", for the purposes of Arkansas Constitution, Amendment 62, and  
26 this subchapter means whether obtained by purchase, lease, construction,  
27 reconstruction, restoration, improvement, alteration, repair, or other means:

28 (A) Any physical public betterment or improvement or any  
29 preliminary plans, studies, or surveys relative thereto;

30 (B) Land or rights in land, including, without limitation,  
31 leases, air rights, easements, rights-of-way, or licenses; and

32 (C) Any furnishings, machinery, vehicles, apparatus, or  
33 equipment for any public betterment or improvement, which shall include,  
34 without limiting the generality of the foregoing definition, the following:

35 (i) City or town halls, courthouses, and  
36 administrative, executive, or other public offices;

- 1 (ii) Court facilities;
- 2 (iii) Jails;
- 3 (iv) Police and sheriff stations, apparatus, and
- 4 facilities;
- 5 (v) Firefighting facilities and apparatus;
- 6 (vi) Public health facilities and apparatus;
- 7 (vii) Hospitals, nursing homes, and ~~similar~~
- 8 ~~extended-care~~ other health care facilities;
- 9 (viii) Facilities for nonprofit organizations
- 10 engaged primarily in public health, health systems support, safety, disaster
- 11 relief, and related activities;
- 12 (ix) Residential housing for low and moderate
- 13 income, elderly, or individuals with disabilities and families;
- 14 (x) Parking facilities and garages;
- 15 (xi) ~~Educational facilities~~ Animal control
- 16 facilities and apparatus;
- 17 (xii) Economic development facilities;
- 18 (xiii) Education and training facilities ~~for public~~
- 19 ~~employees;~~
- 20 (xiv) Auditoriums;
- 21 (xv) Stadiums and arenas;
- 22 (xvi) Convention, meeting, or entertainment
- 23 facilities;
- 24 (xvii) Ambulance and other emergency medical service
- 25 facilities;
- 26 (xviii) Civil defense or early warning facilities
- 27 and apparatus;
- 28 (xix) Air and water pollution control facilities;
- 29 (xx) Drainage and flood control facilities;
- 30 (xxi) Storm sewers;
- 31 (xxii) Arts and crafts centers;
- 32 (xxiii) Museums and related audiovisual facilities;
- 33 (xxiv) Libraries;
- 34 (xxv) Public parks, playgrounds, or other public
- 35 open space;
- 36 (xxvi) Marinas;

- 1 (xxvii) Swimming pools, tennis courts, golf courses,
- 2 camping facilities, gymnasiums, and other recreational facilities;
- 3 (xxviii) Tourist information and assistance centers;
- 4 (xxix) Historical, cultural, natural, or folklore
- 5 sites;
- 6 (xxx) Fair and exhibition facilities;
- 7 (xxxix) Streets and street lighting, alleys,
- 8 sidewalks, roads, bridges, and viaducts;
- 9 (xxxii) Airports, passenger or freight terminals,
- 10 hangars, and related facilities;
- 11 (xxxiii) Barge terminals, ports, harbors, ferries,
- 12 wharves, docks, and similar marine services;
- 13 (xxxiv) Slack water harbors, water resource
- 14 facilities, waterfront development facilities, and navigational facilities;
- 15 (xxxv) Public transportation facilities;
- 16 (xxxvi) Public water systems and related
- 17 transmission and distribution facilities, storage facilities, wells,
- 18 impounding reservoirs, treatment plants, lakes, dams, watercourses, and water
- 19 rights;
- 20 (xxxvii) Sewage collection systems and treatment
- 21 plants;
- 22 (xxxviii) Maintenance and storage buildings and
- 23 facilities;
- 24 (xxxix) Incinerators;
- 25 (xl) Garbage and solid waste collection disposal,
- 26 compacting, and recycling facilities of every kind;
- 27 (xli) Facilities for the generation, transmission,
- 28 and distribution of television communications;
- 29 (xlii) Gas and electric generation, transmission,
- 30 and distribution systems, including, without limiting the generality of the
- 31 foregoing, hydroelectric generating facilities, dams, powerhouses, and
- 32 related facilities; ~~and~~
- 33 (xliii) Social and rehabilitative service
- 34 facilities; and
- 35 (xliv) Communications facilities and apparatus;
- 36



1 SECTION 4. Arkansas Code § 14-164-303(2), pertaining to the definition  
2 of capital improvements for local bond issues and effective January 1, 2006,  
3 and when contingency of Acts 2003, No. 1273, § 88 is met, is amended to read  
4 as follows:

5 (2) "Capital improvements of a public nature" or "capital  
6 improvements", for the purposes of Arkansas Constitution, Amendment 62, and  
7 this subchapter means whether obtained by purchase, lease, construction,  
8 reconstruction, restoration, improvement, alteration, repair, or other means:

9 (A) Any physical public betterment or improvement or any  
10 preliminary plans, studies, or surveys relative thereto;

11 (B) Land or rights in land, including, without limitation,  
12 leases, air rights, easements, rights-of-way, or licenses; and

13 (C) Any furnishings, machinery, vehicles, apparatus, or  
14 equipment for any public betterment or improvement, which shall include,  
15 without limiting the generality of the foregoing definition, the following:

16 (i) City or town halls, courthouses, and  
17 administrative, executive, or other public offices;

18 (ii) Court facilities;

19 (iii) Jails;

20 (iv) Police and sheriff stations, apparatus, and  
21 facilities;

22 (v) Firefighting facilities and apparatus;

23 (vi) Public health facilities and apparatus;

24 (vii) Hospitals, nursing homes, and ~~similar~~  
25 ~~extended-care~~ other health care facilities;

26 (viii) Facilities for nonprofit organizations  
27 engaged primarily in public health, health systems support, safety, disaster  
28 relief, and related activities;

29 (ix) Residential housing for low and moderate  
30 income, elderly, or individuals with disabilities and families;

31 (x) Parking facilities and garages;

32 (xi) ~~Educational facilities~~ Animal control  
33 facilities and apparatus;

34 (xii) Economic development facilities;

35 (xiii) Education and training facilities ~~for public~~  
36 ~~employees~~;

- 1 (xiv) Auditoriums;
- 2 (xv) Stadiums and arenas;
- 3 (xvi) Convention, meeting, or entertainment
- 4 facilities;
- 5 (xvii) Ambulance and other emergency medical service
- 6 facilities;
- 7 (xviii) Civil defense or early warning facilities
- 8 and apparatus;
- 9 (xix) Air and water pollution control facilities;
- 10 (xx) Drainage and flood control facilities;
- 11 (xxi) Storm sewers;
- 12 (xxii) Arts and crafts centers;
- 13 (xxiii) Museums and related audiovisual facilities;
- 14 (xxiv) Libraries;
- 15 (xxv) Public parks, playgrounds, or other public
- 16 open space;
- 17 (xxvi) Marinas;
- 18 (xxvii) Swimming pools, tennis courts, golf courses,
- 19 camping facilities, gymnasiums, and other recreational facilities;
- 20 (xxviii) Tourist information and assistance centers;
- 21 (xxix) Historical, cultural, natural, or folklore
- 22 sites;
- 23 (xxx) Fair and exhibition facilities;
- 24 (xxxii) Streets and street lighting, alleys,
- 25 sidewalks, roads, bridges, and viaducts;
- 26 (xxxiii) Airports, passenger or freight terminals,
- 27 hangars, and related facilities;
- 28 (xxxiiii) Barge terminals, ports, harbors, ferries,
- 29 wharves, docks, and similar marine services;
- 30 (xxxv) Slack water harbors, water resource
- 31 facilities, waterfront development facilities, and navigational facilities;
- 32 (xxxvi) Public transportation facilities;
- 33 (xxxvii) Public water systems and related
- 34 transmission and distribution facilities, storage facilities, wells,
- 35 impounding reservoirs, treatment plants, lakes, dams, watercourses, and water
- 36 rights;

1 (xxxvii) Sewage collection systems and treatment  
2 plants;

3 (xxxviii) Maintenance and storage buildings and  
4 facilities;

5 (xxxix) Incinerators;

6 (xl) Garbage and solid waste collection disposal,  
7 compacting, and recycling facilities of every kind;

8 (xli) Facilities for the generation, transmission,  
9 and distribution of television communications;

10 (xlii) Gas and electric generation, transmission,  
11 and distribution systems, including, without limiting the generality of the  
12 foregoing, hydroelectric generating facilities, dams, powerhouses, and  
13 related facilities; ~~and~~

14 (xliii) Social and rehabilitative service  
15 facilities; and

16 (xliv) Communications facilities and apparatus;  
17

18 SECTION 5. Arkansas Code § 14-164-324(c), pertaining to local  
19 refunding bonds, is amended to read as follows:

20 (c) ~~Refunding bonds~~ Bonds issued to refund outstanding bonds that were  
21 issued under Arkansas Constitution, Amendment 62, shall in all respects be  
22 authorized, and issued, ~~and secured~~ in the manner provided for the bonds  
23 being refunded, ~~and shall have all the attributes of the refunded bonds.~~  
24 However, if the refunding bonds are not in a greater principal amount than  
25 the bonds being refunded the question of issuing such refunding bonds need  
26 not be submitted at an election.  
27

28 SECTION 6. Arkansas Code § 14-164-327(a), pertaining to the levy of  
29 local sales and use tax for capital improvement bonds, is amended to read as  
30 follows:

31 (a)(1) In lieu of or in addition to the levying of an ad valorem tax  
32 to retire bonds for capital improvement purposes, the legislative body of a  
33 municipality or county may adopt an ordinance levying a local sales and use  
34 tax in the amount of one-eighth of one percent (0.125%), one-fourth of one  
35 percent (0.25%), one-half of one percent (0.5%), three-fourths of one percent  
36 (0.75%), or one percent (1%) to retire the bonds in accordance with the terms

1 of this section and §§ 14-164-328 - 14-164-335.

2 (2)(A) The ordinance may levy multiple taxes.

3 (B) However, there shall not be in effect at any one (1)  
4 time taxes levied under this subchapter at an aggregate rate greater than one  
5 percent (1%).

6  
7 SECTION 7. Arkansas Code § 14-164-402(2), pertaining to the definition  
8 of capital improvement for local bond issues, is amended to read as follows:

9 (2) "Capital improvements" means any of the following:

10 (A) ~~City or town halls, courthouses, and administrative,~~  
11 ~~executive, or other public offices;~~

12 (B) ~~court~~ Court facilities;

13 (C) ~~jails~~ Jails;

14 (D) ~~police~~ Police and sheriff stations, apparatus, and  
15 facilities;

16 (E) ~~firefighting~~ Firefighting facilities and apparatus;

17 (F) ~~public~~ Public health facilities and apparatus;

18 (G) ~~hospitals~~ Hospitals, nursing homes, and ~~similar~~  
19 ~~extended-care~~ other health care facilities;

20 (H) ~~facilities~~ Facilities for nonprofit organizations  
21 engaged primarily in public health, health systems support, safety, disaster  
22 relief, and related activities;

23 (I) ~~residential~~ Residential housing for low and moderate  
24 income, elderly, or individuals with disabilities and families;

25 (J) ~~parking~~ Parking facilities and garages;

26 (K) ~~educational~~ Educational and training facilities ~~for~~  
27 ~~public employees~~;

28 (L) ~~auditoriums~~ Auditoriums;

29 (M) ~~stadiums~~ Stadiums and arenas;

30 (N) ~~convention~~ Convention, meeting, or entertainment  
31 facilities;

32 (O) ~~ambulance~~ Ambulance and other emergency medical  
33 service facilities;

34 (P) ~~civil~~ Civil defense or early warning facilities and  
35 apparatus;

36 (Q) ~~air~~ Air and water pollution control facilities;

1                    (R) ~~drainage~~ Drainage and flood control facilities;  
2                    (S) ~~storm~~ Storm sewers;  
3                    (T) ~~arts~~ Arts and crafts centers;  
4                    (U) ~~museums~~ Museums;  
5                    (V) ~~libraries~~ Libraries;  
6                    (W) ~~public~~ Public parks, playgrounds, or other public open  
7 space;  
8                    (X) ~~marinas~~ Marinas;  
9                    (Y) ~~swimming~~ Swimming pools, tennis courts, golf courses,  
10 camping facilities, gymnasiums, and other recreational facilities;  
11                    (Z) ~~tourist~~ Tourist information and assistance centers;  
12                    (AA) ~~historical~~ Historical, cultural, natural, or folklore  
13 sites;  
14                    (BB) ~~fair~~ Fair and exhibition facilities;  
15                    (CC) ~~streets~~ Streets and street lighting, alleys,  
16 sidewalks, roads, bridges, and viaducts;  
17                    (DD) ~~airports~~ Airports, passenger or freight terminals,  
18 hangars, and related facilities;  
19                    (EE) ~~barge~~ Barge terminals, ports, harbors, ferries,  
20 wharves, docks, and similar marine services;  
21                    (FF) ~~slack~~ Slack water harbors, water resource facilities,  
22 waterfront development facilities, and navigational facilities;  
23                    (GG) ~~public~~ Public transportation facilities;  
24                    (HH) ~~public~~ Public water systems and related transmission  
25 and distribution facilities, storage facilities, wells, impounding  
26 reservoirs, treatment plants, lakes, dams, watercourses, and water rights;  
27                    (II) ~~sewage~~ Sewage collection systems and treatment  
28 plants;  
29                    (JJ) ~~maintenance~~ Maintenance and storage buildings and  
30 facilities;  
31                    (KK) ~~incinerators~~ Incinerators;  
32                    (LL) ~~garbage~~ Garbage and solid waste collection disposal,  
33 compacting, and recycling facilities of every kind;  
34                    (MM) ~~gas~~ Gas and electric generation, transmission, and  
35 distribution systems, including without limiting the generality of the  
36 foregoing, hydroelectric generating facilities, dams, powerhouses, and

1 related facilities; ~~and~~

2 (NN) ~~social~~ Social and rehabilitative service facilities;

3 (OO) Animal control facilities and apparatus; and

4 (PP) Communications facilities and apparatus;

5  
6 SECTION 8. EMERGENCY CLAUSE. It is found and determined by the  
7 General Assembly of the State of Arkansas that the ability of local entities  
8 to issue bonds is an important component to the state economy; that laws  
9 concerning local capital improvement bonds are in need of immediate  
10 clarification in order to allow cities and counties to properly issue bonds  
11 for the benefit of the city, county, and state. Therefore, an emergency is  
12 declared to exist and this act being immediately necessary for the  
13 preservation of the public peace, health, and safety shall become effective  
14 on:

15 (1) The date of its approval by the Governor;

16 (2) If the bill is neither approved nor vetoed by the Governor,  
17 the expiration of the period of time during which the Governor may veto the  
18 bill; or

19 (3) If the bill is vetoed by the Governor and the veto is  
20 overridden, the date the last house overrides the veto.

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