

State of Arkansas  
86th General Assembly  
Regular Session, 2007

# A Bill

HOUSE BILL 1043

By: Representative Wills

## For An Act To Be Entitled

AN ACT TO MODIFY THE AMOUNT OF ANNUAL REVENUES A  
COUNTY CAN APPROPRIATE; AND FOR OTHER PURPOSES.

## Subtitle

AN ACT TO MODIFY THE AMOUNT OF ANNUAL  
REVENUES A COUNTY CAN APPROPRIATE.

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

SECTION 1. Arkansas Code § 14-20-103 is amended to read as follows:  
14-20-103. Appropriations to be specific - Limitation.

(a) The county quorum court shall specify the amount of appropriations for each purpose in dollars and cents, and except as authorized in subsections (c) and (d) of this section, the total amount of appropriations for all county or district purposes for any one (1) year shall not exceed ninety percent (90%) of the anticipated revenues for that year, except for federal or state grants overseen by counties which the court may appropriate up to one hundred percent (100%) of the anticipated revenues for that year.

(b) For revenues to qualify as a grant under this section, the county must demonstrate that the state or federal agency characterized the revenues as a grant.

(c)(1) In any county in which a natural disaster, including, but not limited to a flood or tornado, results in the county's being declared a disaster area by the Governor or an appropriate official of the United States Government, the quorum court of the county may appropriate in excess of ninety percent (90%) of anticipated revenues.

(2) Provided, any appropriation of funds in excess of ninety



1 percent (90%) of anticipated revenues shall be made only for street cleanup  
2 and repair, collection, transportation and disposal of debris, repair or  
3 replacement of county facilities and equipment, and other projects or costs  
4 directly related to or resulting from the natural disaster.

5 (d)(1) In any county in which sales and use tax revenues have been  
6 dedicated for a specific purpose, the quorum court of the county may  
7 appropriate up to ~~ninety-five percent (95%)~~ one hundred percent (100%) of  
8 anticipated revenues from the dedicated sales and use tax, provided that any  
9 appropriation of funds up to ~~ninety-five percent (95%)~~ one hundred percent  
10 (100%) of anticipated revenues shall be made and expended only for the  
11 dedicated specific purpose of the tax.

12 (2) Subdivision (d) (1) of this section shall not:

13 (A) Apply to dedicated revenues that have been pledged for  
14 bonds; or

15 (B) Include general sales and use tax revenues.  
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