

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 86th General Assembly
3 Regular Session, 2007

A Bill

HOUSE BILL 1254

4
5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

8
9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL
10 SERVICES AND OPERATING EXPENSES FOR THE
11 DEPARTMENT OF FINANCE AND ADMINISTRATION -
12 REVENUE SERVICES DIVISION FOR THE BIENNIAL PERIOD
13 ENDING JUNE 30, 2009; AND FOR OTHER PURPOSES.
14

Subtitle

15
16 AN ACT FOR THE DEPARTMENT OF FINANCE
17 AND ADMINISTRATION - REVENUE SERVICES
18 DIVISION APPROPRIATION FOR THE 2007-2009
19 BIENNIUM.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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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 2007-2009 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
33 Classification and Compensation Act. All persons occupying positions
34 authorized herein are hereby governed by the provisions of the Regular
35 Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its
36 successor.



					Maximum Annual	
				Maximum	Salary Rate	
	Item	Class		No. of	Fiscal Years	
	No.	Code	Title	Employees	2007-2008	2008-2009
6	(1)	7160	REV ASST CMSR - POLICY & LEGAL	1	\$100,762	\$102,777
7	(2)	7159	REV ASST CMSR - OPER & ADMIN	1	\$100,762	\$102,777
8	(3)	9942	DFA REVENUE CHIEF COUNSEL	1	\$94,188	\$96,071
9	(4)	9610	DFA STATE REVENUE OFC ADMR	1	\$94,188	\$96,071
10	(5)	9609	DFA TAX ADMINISTRATOR	2	\$94,188	\$96,071
11	(6)	9607	DFA MOTOR VEHICLE ADMR	1	\$94,188	\$96,071
12	(7)	9606	DFA TAX AUDIT ADMR	1	\$94,188	\$96,071
13	(8)	9605	DFA DRIVER LICENSE ADMR	1	\$94,188	\$96,071
14	(9)	R012	ADMINISTRATIVE LAW JUDGE	3	GRADE 26	
15	(10)	R038	ATTORNEY SUPERVISOR	2	GRADE 26	
16	(11)	R170	ATTORNEY SPECIALIST	9	GRADE 25	
17	(12)	R187	DFA ASST ADMIN/BUDGET ANALYSIS	1	GRADE 25	
18	(13)	512Z	DFA REVENUE PROBLEM RESOLUTION OFR	2	GRADE 25	
19	(14)	073Z	DFA REVENUE TAX DIVISION MANAGER	14	GRADE 25	
20	(15)	921Z	DFA DIVISION MANAGER III	3	GRADE 24	
21	(16)	138Z	DFA DIVISION MANAGER II	9	GRADE 23	
22	(17)	167Z	DFA DIVISION MANAGER I	13	GRADE 21	
23	(18)	A104	TAX AUDITOR SUPERVISOR	23	GRADE 21	
24	(19)	D036	SR PROGRAMMER/ANALYST	1	GRADE 21	
25	(20)	A036	FIELD AUDITOR SUPERVISOR	1	GRADE 20	
26	(21)	A037	DFA REVENUE DISTRICT MANAGER	6	GRADE 20	
27	(22)	A069	DFA TAX ADMIN SECTION SUPERVISOR	4	GRADE 20	
28	(23)	A102	TAX AUDITOR II	171	GRADE 20	
29	(24)	A110	ACCOUNTANT II	6	GRADE 19	
30	(25)	G026	BLDG AND GROUNDS COORDINATOR	1	GRADE 19	
31	(26)	R204	PARALEGAL/LEGAL ASSISTANT	1	GRADE 19	
32	(27)	R424	FAIR HEARING REFEREE	25	GRADE 19	
33	(28)	N199	TAXPAYER INFORMATION OFFICER	1	GRADE 19	
34	(29)	V040	PURCHASE AGENT II/PURCHASE AGENT	1	GRADE 18	
35	(30)	A111	ACCOUNTANT	9	GRADE 18	
36	(31)	A176	DFA REVENUE ASST DIST MANAGER	5	GRADE 18	

1	(32)	A192	INCOME TAX AUDITOR	1	GRADE 18
2	(33)	A194	TAX EXAMINER SUPV	10	GRADE 18
3	(34)	A071	REVENUE AGENT IV	12	GRADE 18
4	(35)	A043	DFA CASHIER SPECIALIST	3	GRADE 18
5	(36)	A029	DFA REVENUE SECTION SUPERVISOR	12	GRADE 18
6	(37)	A034	FIELD AUDITOR	4	GRADE 17
7	(38)	A172	REVENUE AGENT III	41	GRADE 17
8	(39)	V030	INVENTORY CONTROL MANAGER	1	GRADE 17
9	(40)	X349	TAX INVESTIGATOR	34	GRADE 17
10	(41)	R010	ADMINISTRATIVE ASSISTANT II	11	GRADE 17
11	(42)	G161	GENERAL MAINTENANCE REPAIRMAN	7	GRADE 17
12	(43)	K048	LEGAL SECRETARY II	9	GRADE 16
13	(44)	R156	REVENUE DEPT SUPERVISOR	31	GRADE 16
14	(45)	A134	TAXPAYER SERVICES REP	175	GRADE 16
15	(46)	A108	ACCOUNTING TECHNICIAN II	13	GRADE 15
16	(47)	A109	TAX EXAMINER II	4	GRADE 15
17	(48)	A028	REVENUE AGENT II	31	GRADE 15
18	(49)	V051	STOREROOM SUPV/STORE SUPV	1	GRADE 15
19	(50)	R009	ADMINISTRATIVE ASSISTANT I	1	GRADE 15
20	(51)	K011	ADMINISTRATIVE OFFICE SUPERVISOR	14	GRADE 15
21	(52)	K016	TRANSPORTATION SERVICES REP	183	GRADE 14
22	(53)	K079	MICRO-PHOTOGRAPHER SUPERVISOR	1	GRADE 14
23	(54)	K117	MEDICAL OR LEGAL SECRETARY	1	GRADE 14
24	(55)	K041	EXECUTIVE SECY/ADMINISTRATIVE SECY	6	GRADE 14
25	(56)	A027	REVENUE AGENT I	64	GRADE 14
26	(57)	K153	SECRETARY II	36	GRADE 13
27	(58)	K002	CASHIER III	61	GRADE 13
28	(59)	K039	DOCUMENT EXAMINER II	86	GRADE 12
29	(60)	K181	MAILROOM SUPERVISOR	1	GRADE 12
30	(61)	K145	CASHIER/CASHIER II	230	GRADE 12
31	(62)	A106	ACCOUNTING TECHNICIAN I	3	GRADE 12
32	(63)	A184	ASST REVENUE AGENT	37	GRADE 12
33	(64)	K155	SECRETARY I	8	GRADE 11
34	(65)	V043	SHIPPING & RECEIVING CLERK	1	GRADE 11
35	(66)	W023	RECORDS CENTER OPERATOR II	1	GRADE 10
36	(67)	V029	INVENTORY CONTROL CLERK	1	GRADE 10

1	(68)	K037	DOCUMENT EXAMINER I	7	GRADE 10
2	(69)	K065	MAIL OFFICER	4	GRADE 09
3	(70)	K182	MAIL PROCESSOR	1	GRADE 08
4	(71)	G169	CUSTODIAL SUPV I	1	GRADE 06
5	(72)	G035	CUSTODIAL WRKR II	<u>11</u>	GRADE 04
6			MAX. NO. OF EMPLOYEES	1,479	

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8 SECTION 2. EXTRA HELP – REVENUE SERVICES DIVISION. There is hereby
 9 authorized, for the Department of Finance and Administration - Revenue
 10 Services Division for the 2007-2009 biennium, the following maximum number of
 11 part-time or temporary employees, to be known as "Extra Help", payable from
 12 funds appropriated herein for such purposes: two hundred twenty-one (221)
 13 temporary or part-time employees, when needed, at rates of pay not to exceed
 14 those provided in the Uniform Classification and Compensation Act, or its
 15 successor, or this act for the appropriate classification.

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17 SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION - OPERATIONS. There
 18 is hereby appropriated, to the Department of Finance and Administration -
 19 Revenue Services Division, to be payable from the State Central Services
 20 Fund, for personal services and operating expenses of the Department of
 21 Finance and Administration - Revenue Services Division – Operations, for the
 22 biennial period ending June 30, 2009, the following:

24	ITEM	FISCAL YEARS	
25	<u>NO.</u>	<u>2007-2008</u>	<u>2008-2009</u>
26	(01) REGULAR SALARIES	\$ 42,764,165	\$ 43,618,732
27	(02) EXTRA HELP	664,466	664,466
28	(03) PERSONAL SERVICES MATCHING	14,906,086	15,079,134
29	(04) OVERTIME	125,000	125,000
30	(05) MAINT. & GEN. OPERATION		
31	(A) OPER. EXPENSE	22,878,072	22,785,032
32	(B) CONF. & TRAVEL	115,450	115,450
33	(C) PROF. FEES	893,207	893,207
34	(D) CAP. OUTLAY	578,000	477,000
35	(E) DATA PROC.	180,000	180,000
36	(06) REFUNDS/REIMBURSEMENTS	<u>250,000</u>	<u>250,000</u>

1 TOTAL AMOUNT APPROPRIATED \$ 83,354,446 \$ 84,188,021

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3 SECTION 4. APPROPRIATION - COMMERCIAL DRIVERS LICENSE PROGRAM. There is
 4 hereby appropriated, to the Department of Finance and Administration -
 5 Revenue Services Division, to be payable from the Commercial Driver License
 6 Fund, for personal services and operating expenses of the Department of
 7 Finance and Administration - Revenue Services Division - Commercial Driver's
 8 License Program for the biennial period ending June 30, 2009, the following:

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10 ITEM	FISCAL YEARS	
11 NO.	2007-2008	2008-2009
12 (01) REGULAR SALARIES	\$ 270,058	\$ 275,454
13 (02) PERSONAL SERVICES MATCHING	96,684	97,780
14 (03) MAINT. & GEN. OPERATION		
15 (A) OPER. EXPENSE	403,236	403,236
16 (B) CONF. & TRAVEL	0	0
17 (C) PROF. FEES	0	0
18 (D) CAP. OUTLAY	0	0
19 (E) DATA PROC.	<u>949,116</u>	<u>949,116</u>
20 TOTAL AMOUNT APPROPRIATED	<u>\$ 1,719,094</u>	<u>\$ 1,725,586</u>

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22 SECTION 5. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM PROPERTY
 23 TAX REBATES. There is hereby appropriated, to the Department of Finance and
 24 Administration - Revenue Services Division, to be payable from the Individual
 25 Income Tax Withholding Fund, for the purpose of making individual income tax
 26 refunds of taxes withheld under the provisions of Arkansas Code beginning at
 27 26-51-901 and property tax rebates under Amendment 79 of the Arkansas
 28 Constitution of the Department of Finance and Administration - Revenue
 29 Services Division for the biennial period ending June 30, 2009, the
 30 following:

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32 ITEM	FISCAL YEARS	
33 NO.	2007-2008	2008-2009
34 (01) INDIVIDUAL INCOME TAX & AD VALOREM 35 PROPERTY TAX REBATES - REFUND/REIMB	<u>\$ 580,000,000</u>	<u>\$ 580,000,000</u>

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SECTION 6. 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, 2009, the following:

ITEM NO.	FISCAL YEARS	
	2007-2008	2008-2009
(01) CORPORATE INCOME TAX - REFUND/REIMBURSEMENTS	<u>\$ 65,000,000</u>	<u>\$ 65,000,000</u>

SECTION 7. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Gasoline Tax Refund Fund, for paying the valid gasoline tax refund claims of agricultural users and bus drivers in the manner and to the extent provided by law by the Department of Finance and Administration - Revenue Services Division for the biennial period ending June 30, 2009, the following:

ITEM NO.	FISCAL YEARS	
	2007-2008	2008-2009
(01) GASOLINE TAX REFUND CLAIMS	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>

SECTION 8. APPROPRIATION - INTERSTATE MOTOR FUEL TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Interstate Motor Fuel Tax Refund Fund, for paying refunds to interstate users of motor fuels and special motor fuels as authorized by law by the Department of Finance and Administration - Revenue Services Division for the biennial period ending June 30, 2009, the following:

ITEM NO.	FISCAL YEARS	
	2007-2008	2008-2009
(01) INTERSTATE MOTOR FUEL TAX -		

1 REFUND/REIMBURSEMENTS \$ 12,000,000 \$ 12,000,000

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3 SECTION 9. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby
4 appropriated, to the Department of Finance and Administration - Revenue
5 Services Division, to be payable from the Miscellaneous Revolving Fund, for
6 making refunds of taxes erroneously paid and for refunds of the gross
7 receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code
8 26-52-511 and for other purposes as authorized by law by the Department of
9 Finance and Administration - Revenue Services Division for the biennial
10 period ending June 30, 2009, the following:

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12	ITEM	FISCAL YEARS	
13	<u>NO.</u>	2007-2008	2008-2009
14	(01) MISCELLANEOUS TAX -		
15	REFUND/REIMBURSEMENTS	\$ 40,000,000	\$ 40,000,000

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17 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
18 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
19 APPROPRIATION TRANSFERS. The Director of the Department of Finance and
20 Administration is authorized to transfer appropriation between refund line
21 item appropriations in this Act. The Director of the Department of Finance
22 and Administration shall immediately report any such transfers to the
23 Arkansas Legislative Council. Such report shall contain the amounts
24 transferred and the reasons for the same. The provisions of this section
25 shall be in effect only from July 1, ~~2005~~ 2007 through June 30, ~~2007~~ 2009.

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27 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
28 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA
29 HELP EXEMPTION. Extra Help positions authorized herein are specifically
30 exempt from limitation of hours, either by act or regulation. Provided,
31 however, when a temporary or part-time employee is employed by the Department
32 of Finance and Administration - Revenue Services for a period of time
33 exceeding seven (7) months, a report of such shall be filed with the Arkansas
34 Legislative Council.

35 The provisions of this section shall be in effect only from July 1, ~~2005~~
36 2007 through June 30, ~~2007~~ 2009.

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SECTION 12. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SPECIAL RATES OF PAY. Due to the highly competitive job market conditions for tax professionals and the necessity of recruiting and retaining qualified personnel, the Revenue Division is authorized special rates of pay for current and new employees in the classification listed under subsection (a) below.

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

CLASS	CODE	TITLE	GRADE
	A104	Tax Auditor Supervisor	21
	A102	Tax Auditor II	20
	A100	Tax Auditor I	18
	A105	Tax Auditor Trainee	17

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

(c) This provision shall be in full force and effect for the biennium beginning July 1, ~~2005~~ 2007, and ending June 30, ~~2007~~ 2009.

SECTION 13. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CONTINGENT POSITIONS. There is hereby established for the Department of Finance and Administration - Revenue Division - Contingent Positions for the ~~2005-2007~~ 2007-2009 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. 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.

CONTINGENT POSITIONS - DATA ENTRY

1			MAXIMUM ANNUAL
2			SALARY RATE
3	ITEM CLASS	NO. OF	FISCAL YEARS
4	NO. CODE TITLE	EMPLOYEES	<u>2007-08</u> <u>2008-09</u>
5	(1) R156 REVENUE DEPT SUPERVISOR	2	GRADE 16
6	(2) K039 DOCUMENT EXAMINER II	8	GRADE 12
7	(3) K006 DATA ENTRY SPECIALIST	40	GRADE 10
8	MAX CONTINGENT EMPLOYEES	50	

9 If it has been determined by the Director of the Department of Finance and
10 Administration that the Department cannot continue a contract with a private
11 provider and the Director deems it necessary to utilize Department staff to
12 provide the required services, the Department is allowed, after seeking prior
13 review by the Arkansas Legislative Council or Joint Budget Committee, to
14 utilize the contingent positions for data entry contained in this Section and
15 make the appropriate transfers from the various Maintenance and Operations,
16 Professional Fees and Services or Data Processing line items contained in
17 Section 3 of this Act to Regular Salaries and Personal Services Matching.

18
19 SECTION 14. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized
20 by this act shall be limited to the appropriation for such agency and funds
21 made available by law for the support of such appropriations; and the
22 restrictions of the State Procurement Law, the General Accounting and
23 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
24 Procedures and Restrictions Act, or their successors, and other fiscal
25 control laws of this State, where applicable, and regulations promulgated by
26 the Department of Finance and Administration, as authorized by law, shall be
27 strictly complied with in disbursement of said funds.

28
29 SECTION 15. LEGISLATIVE INTENT. It is the intent of the General Assembly
30 that any funds disbursed under the authority of the appropriations contained
31 in this act shall be in compliance with the stated reasons for which this act
32 was adopted, as evidenced by the Agency Requests, Executive Recommendations
33 and Legislative Recommendations contained in the budget manuals prepared by
34 the Department of Finance and Administration, letters, or summarized oral
35 testimony in the official minutes of the Arkansas Legislative Council or
36 Joint Budget Committee which relate to its passage and adoption.

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SECTION 16. EMERGENCY CLAUSE. It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2007 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2007 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2007.