

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
4

As Engrossed: H3/15/07

A Bill

HOUSE BILL 1254

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

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.
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 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	6	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	18	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	10	GRADE 16
13	(44)	R156	REVENUE DEPT SUPERVISOR	25	GRADE 16
14	(45)	A134	TAXPAYER SERVICES REP	176	GRADE 16
15	(46)	A108	ACCOUNTING TECHNICIAN II	12	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	190	GRADE 14
22	(53)	K079	MICRO-PHOTOGRAPHER SUPERVISOR	1	GRADE 14
23	(54)	K041	EXECUTIVE SECY/ADMINISTRATIVE SECY	6	GRADE 14
24	(55)	A027	REVENUE AGENT I	64	GRADE 14
25	(56)	K153	SECRETARY II	36	GRADE 13
26	(57)	K002	CASHIER III	61	GRADE 13
27	(58)	K039	DOCUMENT EXAMINER II	82	GRADE 12
28	(59)	K181	MAILROOM SUPERVISOR	1	GRADE 12
29	(60)	K145	CASHIER/CASHIER II	229	GRADE 12
30	(61)	A184	ASST REVENUE AGENT	37	GRADE 12
31	(62)	K155	SECRETARY I	8	GRADE 11
32	(63)	V043	SHIPPING & RECEIVING CLERK	1	GRADE 11
33	(64)	W023	RECORDS CENTER OPERATOR II	1	GRADE 10
34	(65)	V029	INVENTORY CONTROL CLERK	1	GRADE 10
35	(66)	K037	DOCUMENT EXAMINER I	7	GRADE 10
36	(67)	K065	MAIL OFFICER	4	GRADE 09

1	(68)	K182	MAIL PROCESSOR	1	GRADE 08
2	(69)	G169	CUSTODIAL SUPV I	1	GRADE 06
3	(70)	G035	CUSTODIAL WRKR II	<u>11</u>	GRADE 04
4			MAX. NO. OF EMPLOYEES	1,479	

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

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

21

22	ITEM	FISCAL YEARS	
23	<u>NO.</u>	<u>2007-2008</u>	<u>2008-2009</u>
24	(01) REGULAR SALARIES	\$ 42,764,165	\$ 43,618,732
25	(02) EXTRA HELP	664,466	664,466
26	(03) PERSONAL SERVICES MATCHING	14,906,086	15,079,134
27	(04) OVERTIME	125,000	125,000
28	(05) MAINT. & GEN. OPERATION		
29	(A) OPER. EXPENSE	22,878,072	22,785,032
30	(B) CONF. & TRAVEL	115,450	115,450
31	(C) PROF. FEES	893,207	893,207
32	(D) CAP. OUTLAY	578,000	477,000
33	(E) DATA PROC.	180,000	180,000
34	(06) REFUNDS/REIMBURSEMENTS	<u>250,000</u>	<u>250,000</u>
35	TOTAL AMOUNT APPROPRIATED	<u>\$ 83,354,446</u>	<u>\$ 84,188,021</u>

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SECTION 4. APPROPRIATION - COMMERCIAL DRIVERS LICENSE PROGRAM. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, 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 Driver's License Program for the biennial period ending June 30, 2009, the following:

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

SECTION 5. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM PROPERTY TAX REBATES. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Individual Income Tax Withholding Fund, for the purpose of making individual income tax 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 of 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) INDIVIDUAL INCOME TAX & AD VALOREM PROPERTY TAX REBATES - REFUND/REIMB	<u>\$ 580,000,000</u>	<u>\$ 580,000,000</u>

SECTION 6. APPROPRIATION - CORPORATE INCOME TAX. There is hereby appropriated, to the Department of Finance and Administration - Revenue

1 Services Division, to be payable from the Corporate Income Tax Withholding
 2 Fund, for the purpose of making corporate tax refunds of taxes withheld under
 3 the provisions of Arkansas Code 26-51-901 by the Department of Finance and
 4 Administration - Revenue Services Division for the biennial period ending
 5 June 30, 2009, the following:

ITEM	FISCAL YEARS	
	2007-2008	2008-2009
(01) CORPORATE INCOME TAX -		
REFUND/REIMBURSEMENTS	\$ 65,000,000	\$ 65,000,000

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

ITEM	FISCAL YEARS	
	2007-2008	2008-2009
(01) GASOLINE TAX REFUND CLAIMS	\$ 1,500,000	\$ 1,500,000

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

ITEM	FISCAL YEARS	
	2007-2008	2008-2009
(01) INTERSTATE MOTOR FUEL TAX -		
REFUND/REIMBURSEMENTS	\$ 12,000,000	\$ 12,000,000

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

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

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

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

33 The provisions of this section shall be in effect only from July 1, ~~2005~~
 34 2007 through June 30, ~~2007~~ 2009.

36 SECTION 12. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS

1 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SPECIAL
2 RATES OF PAY. Due to the highly competitive job market conditions for tax
3 professionals and the necessity of recruiting and retaining qualified
4 personnel, the Revenue Division is authorized special rates of pay for
5 current and new employees in the classification listed under subsection (a)
6 below.

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

10 CLASS

11	CODE	TITLE	GRADE
12	A104	Tax Auditor Supervisor	21
13	A102	Tax Auditor II	20
14	A100	Tax Auditor I	18
15	A105	Tax Auditor Trainee	17

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

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

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22 SECTION 13. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE
23 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CONTINGENT
24 POSITIONS. There is hereby established for the Department of Finance and
25 Administration - Revenue Division - Contingent Positions for the ~~2005-2007~~
26 2007-2009 biennium, the following maximum number of regular employees whose
27 salaries shall be governed by the provisions of the Uniform Classification and
28 Compensation Act (Arkansas Code 21-5-201 et seq.), or its successor, and all
29 laws amendatory thereto. All persons occupying positions authorized herein are
30 hereby governed by the provisions of the Regular Salaries Procedures and
31 Restrictions Act (Arkansas Code 21-5-101), or its successor.

32 CONTINGENT POSITIONS – DATA ENTRY

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

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

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

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

36 SECTION 16. EMERGENCY CLAUSE. It is found and determined by the General

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

11
12 */s/ Joint Budget Committee*
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