

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

A Bill

HOUSE BILL 2059

5 By: Representative Sumpter
6
7

For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION TO THE STATE
10 BOARD OF TAX PRACTITIONERS FOR PERSONAL AND
11 OPERATING EXPENSES; AND FOR OTHER PURPOSES.
12
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Subtitle

15 AN ACT FOR THE STATE BOARD OF TAX
16 PRACTITIONERS - PERSONAL AND OPERATING
17 EXPENSES GENERAL IMPROVEMENT
18 APPROPRIATION.
19
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. APPROPRIATIONS - STATE BOARD OF TAX PRACTITIONERS. There is
24 hereby appropriated, to the Department of Finance and Administration -
25 Disbursing Officer, to be payable from the General Improvement Fund or its
26 successor fund or fund accounts, the following:

27 (A) For providing personal services and operating expenses to the State
28 Board of Tax Practitioners, the sum of\$100,000.
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30 SECTION 2. DISBURSEMENT CONTROLS. (A) No contract may be awarded nor
31 obligations otherwise incurred in relation to the project or projects
32 described herein in excess of the State Treasury funds actually available
33 therefor as provided by law. Provided, however, that institutions and
34 agencies listed herein shall have the authority to accept and use grants and
35 donations including Federal funds, and to use its unobligated cash income or
36 funds, or both available to it, for the purpose of supplementing the State



1 Treasury funds for financing the entire costs of the project or projects
 2 enumerated herein. Provided further, that the appropriations and funds
 3 otherwise provided by the General Assembly for Maintenance and General
 4 Operations of the agency or institutions receiving appropriation herein shall
 5 not be used for any of the purposes as appropriated in this act.

6 (B) The restrictions of any applicable provisions of the State Purchasing
 7 Law, the General Accounting and Budgetary Procedures Law, the Revenue
 8 Stabilization Law and any other applicable fiscal control laws of this State
 9 and regulations promulgated by the Department of Finance and Administration,
 10 as authorized by law, shall be strictly complied with in disbursement of any
 11 funds provided by this act unless specifically provided otherwise by law.

12
 13 SECTION 3. LEGISLATIVE INTENT. It is the intent of the General Assembly
 14 that any funds disbursed under the authority of the appropriations contained
 15 in this act shall be in compliance with the stated reasons for which this act
 16 was adopted, as evidenced by the Agency Requests, Executive Recommendations
 17 and Legislative Recommendations contained in the budget manuals prepared by
 18 the Department of Finance and Administration, letters, or summarized oral
 19 testimony in the official minutes of the Arkansas Legislative Council or
 20 Joint Budget Committee which relate to its passage and adoption.

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 22 SECTION 4. EMERGENCY CLAUSE. It is found and determined by the General
 23 Assembly, that the Constitution of the State of Arkansas prohibits the
 24 appropriation of funds for more than a two (2) year period; that the
 25 effectiveness of this Act on July 1, 2007 is essential to the operation of
 26 the agency for which the appropriations in this Act are provided, and that in
 27 the event of an extension of the Regular Session, the delay in the effective
 28 date of this Act beyond July 1, 2007 could work irreparable harm upon the
 29 proper administration and provision of essential governmental programs.
 30 Therefore, an emergency is hereby declared to exist and this Act being
 31 necessary for the immediate preservation of the public peace, health and
 32 safety shall be in full force and effect from and after July 1, 2007.