

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

SENATE BILL 817

4  
5 By: Senator Capps  
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## For An Act To Be Entitled

8  
9 AN ACT TO ALLOW FEDERAL REIMBURSEMENTS OF  
10 EXPENSES PAID IN ADVANCE BY THE STATE ON BEHALF  
11 OF THE FEDERAL GOVERNMENT; TO ALLOW  
12 REIMBURSEMENTS BY VENDORS OR THEIR AGENTS ON  
13 WARRANTIES, PRODUCT REBATES, AND SERVICE  
14 ADJUSTMENTS TO BE PROCESSED AS REFUNDS TO  
15 EXPENDITURES; AND FOR OTHER PURPOSES.  
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## Subtitle

17  
18 AN ACT TO AMEND ARKANSAS CODE CONCERNING  
19 REIMBURSEMENTS.  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. Arkansas Code § 19-6-701(b), concerning the treatments of  
25 refunds to expenditures, is amended to read as follows:

26 (b) Refunds to expenditures shall consist of:

27 (1) Proceeds received from insurance policies for casualty  
28 losses by state agencies, departments, or institutions;

29 (2) Proceeds received from vendors on account of overpayment of  
30 obligations remitted by state agencies, departments, or institutions;

31 (3) Refunds to state agencies for cash advances or over  
32 allocations made to other state and local agencies for subgrants;

33 (4) Refunds to state agencies for the erroneous payment or  
34 overpayment of salaries to state employees;

35 (5) Proceeds derived from the maturity or redemption of  
36 investments;



1 (6) Reimbursements to institutions of higher learning for cash  
2 fund expenditures for salaries which are properly chargeable to funds in the  
3 State Treasury;

4 (7) Deposits by the counties in the State Aid Road Fund and in  
5 the County Supplement Fund Account in the State Treasury for matching funds  
6 available in the state aid road construction program;

7 (8) Reimbursements to state agencies for cost-sharing purposes;

8 (9) Federal reimbursements of expenses paid in advance by the  
9 state on behalf of the federal government; and

10 (10) Reimbursements by vendors or their agents for warranties,  
11 product rebates, and service adjustments.

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13 SECTION 2. Arkansas Code § 19-4-1801 is amended to read as follows:

14 19-4-1801. Reimbursements and refunds generally.

15 (a) The Chief Fiscal Officer of the State shall prescribe the method  
16 of handling refunds and reimbursements to the state for moneys previously  
17 paid out or due the state. If no properly classified appropriation account  
18 exists on the books of the Chief Fiscal Officer of the State and Auditor of  
19 State for which the respective refund is applicable, the director is  
20 authorized to establish such appropriation account on the books of the Chief  
21 Fiscal Officer of the State, Auditor of State, and various fiscal officers.

22 (b) No such refunds shall cause a transfer of appropriation on the  
23 books of the Chief Fiscal Officer of the State, Auditor of State, and various  
24 fiscal officers except for:

25 (1) Proceeds received from insurance policies for casualty  
26 losses by state agencies;

27 (2) Proceeds received from vendors on account of overpayment of  
28 obligations remitted by state agencies;

29 (3) Refunds to state agencies for cash advances or over-  
30 allocations made to state and local agencies for subgrants;

31 (4) Refunds to state agencies for the erroneous payment or  
32 overpayment of salaries to state employees;

33 (5) Proceeds derived from the maturity or redemption of  
34 investments; ~~and~~

35 (6) Reimbursements to institutions of higher learning for cash  
36 fund expenditures for salaries which are properly chargeable to funds in the

1 State Treasury;

2 (7) Federal reimbursements of expenses paid in advance by the  
3 state on behalf of the federal government; and

4 (8) Reimbursements by vendors or their agents for warranties,  
5 product rebates, and service adjustments.

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