

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 87th General Assembly
3 Regular Session, 2009
4

A Bill

SENATE BILL 628

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE TITLE 19, CHAPTER
10 6, SUBCHAPTERS 2, 3, 4 AND 8 - THE REVENUE
11 CLASSIFICATION LAW OF ARKANSAS; AND FOR OTHER
12 PURPOSES.
13

Subtitle

14 AN ACT TO AMEND THE REVENUE
15 CLASSIFICATION LAW OF ARKANSAS.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 19, Chapter 6, Subchapter 2 is amended
22 by adding the following new subsections to reflect current General Revenues
23 Enumerated to read as follows:

24 (57) Seventy-six and six-tenths percent (76.6%) of all taxes, interest,
25 penalties and costs on taxed levied on the gross receipts or gross proceeds
26 derived from the sale of food and food ingredients; §26-52-317(c)(1)(A);

27 (58) Seventy-six and six-tenths percent (76.6%) of the tax, interest,
28 penalties and costs received on excise taxes levied on the gross receipts or
29 gross proceeds derived from the sale of natural gas and electricity to a
30 manufacturer for use directly in the actual manufacturing process; §26-52-
31 319(a)(3)(A);

32 (59) Seventy-six and six-tenths percent (76.6%) of the taxes, interest,
33 penalties and costs received on taxes levied on the privilege of storing,
34 using, distributing or using food and food ingredients; §26-53-145(c)(1)(A);

35 (60) Seventy-six and six-tenths percent (76.6%) of the tax, interest,
36 penalties and costs received on excise taxes levied on the sales price of



1 natural gas and electricity purchased by a manufacturer for use directly in
 2 the actual manufacturing process; §26-53-148(a)(3)(A);
 3 (61) Seventy-six and six-tenths percent (76.6%) of the excise taxes levied on
 4 all dyed distillate special fuel sold, used or utilized in the state; §26-56-
 5 224(c)(1);
 6 (62) That portion of Unified Carrier Registration Act of 2005 - fines and
 7 penalties; §23-13-605;
 8 (63) Charitable bingo and raffle license fees and excise taxes levied as
 9 enacted by §§23-114-302, 23-114-307 and 23-114-601;

10
 11 SECTION 2. Arkansas Code §19-6-301(93), concerning special revenues
 12 enumerated is amended to read as follows:

13 (93) Abstracter's examining licenses and fees, as enacted by Acts 1969, No.
 14 109, as amended, known as the "Abstractor Licensing Law", §§ 17-11-101 – 17-
 15 11-103, ~~17-11-201 – 17-11-204~~, 17-11-301 – 17-11-306, 17-11-320 – 17-11-324,
 16 and 17-11-340 – 17-11-343;

17
 18 SECTION 3. Arkansas Code §19-6-301(114), concerning special revenues
 19 enumerated is repealed.
 20 ~~(114) Native wine taxes, as enacted by Acts 1935, No. 69, § 8, and all laws~~
 21 ~~amendatory thereto, § 3-5-409 and Act 906 of 1983, § 3-5-412;~~

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 23 SECTION 4. Arkansas Code Title 19, Chapter 6, Subchapter 3 is amended
 24 by adding the following new subsections to reflect current Special Revenues
 25 Enumerated to read as follows:

26 (238) Unified Carrier Registration Act of 2005 - registration fees; §23-13-
 27 604;
 28 (239) Landfill disposal fees to support a computer and electronic recycling
 29 program; §8-6-612, 8-6-614;
 30 (240) Commercial Driver Alcohol and Drug Testing Database penalties; §27-23-
 31 209;
 32 (241) School Age Children Eye and Vision Care donations, grants of money,
 33 gifts and appropriations from private sources, from municipal and county
 34 governments, from the state, and from the federal government; as created in
 35 uncodified Section 1 of Act 138 of 2007;
 36 (242) Arkansas retirement community eligibility application fees; §15-14-104;

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SECTION 5. Arkansas Code §19-6-405(2), concerning special revenues for the State Highway and Transportation Department Fund, is amended to read as follows:

(2) Those special revenues specified in §19-6-301(10), (152), ~~and (187)~~, (238) and (240);

SECTION 6. Arkansas Code §19-6-415 is amended to read as follows:
 19-6-415. ~~Abstracters' Examining~~ Arkansas Abstracters' Board Fund. The ~~Abstracters' Examining~~ Arkansas Abstracters' Board Fund shall consist of those special revenues as specified in § 19-6-301(93), there to be used for the maintenance, operation, and improvement of the Arkansas Abstracters' Board ~~of Examiners~~.

SECTION 7. Arkansas Code §19-6-444 is hereby repealed.
~~19-6-444. Arkansas Department of Environmental Quality Fee Fund. The Arkansas Department of Environmental Quality Fee Fund shall consist of those special revenues as specified in § 19-6-301(104), there to be used to defray the costs of operating the Arkansas Department of Environmental Quality as set out in §§ 8-1-101—8-1-105.~~

SECTION 8. Arkansas Code §19-6-491(b)(2), concerning special revenues for the Domestic Peace Fund, is amended to read as follows:
 (b)(2) The fund shall also consist of ~~any~~:
(A) That portion of special revenues specified in §19-6-301(172)(B); and
~~(A)(B)~~ Moneys obtained from private grants or other sources that are designated to be credited to the fund; and
~~(B)(C)~~ Other revenues as may be authorized by law.

SECTION 9. Arkansas Code §19-6-805, concerning special revenues for the Arkansas Rx Program Fund, is amended to read as follows:
 19-6-805. Arkansas Rx Program Fund.
 The Arkansas Rx Program Fund shall consist of ~~that portion of those special revenues as specified in §19-6-301(201)~~, Arkansas Rx Program fees, rebates and penalties as set out in §20-76-504, and any other revenues as may be authorized by law, there to be used by the Department of Human Services to

1 reimburse retail pharmacies for rebates, contracted services including
 2 pharmacy processing fees, administrative and associated computer costs, and
 3 other reasonable program costs, as set out in §20-76-501 et. Seq.

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 5 SECTION 10. Arkansas Code Title 19, Chapter 6, Subchapter 8 is amended
 6 by adding the following new sections concerning the establishment of special
 7 revenue funds to read as follows:

8 19-6-811. School-Age Children Eye and Vision Care Fund.

9 The School-Age Children Eye and Vision Care Fund shall consist of those
 10 special revenues as specified in subdivision (241) of §19-6-301, and any
 11 other revenues as may be authorized by law, there to be used by the Arkansas
 12 Commission on Eye and Vision Care for the purpose of carrying out its
 13 responsibilities as stated in uncodified Section 1 of Act 138 of 2007.

14
 15 19-6-812. Arkansas Retirement Community Program Fund Account.

16 The Arkansas Retirement Community Program Fund Account shall consist of those
 17 special revenues as specified in subdivision (242) of §19-6-301, and any
 18 other revenues as may be authorized by law, there to be used by the Arkansas
 19 Economic Development Commission for payment of administrative and personnel
 20 costs and other costs of the department associated with administering the
 21 Arkansas Retirement Community Program, as set out in §15-14-101 et. seq.

22
 23 19-6-813. State Drug Crime Enforcement and Prosecution Grant Fund.

24 (a) There is hereby established and created on the books of the Chief
 25 Fiscal Officer of the State, Treasurer of State, and Auditor of State a
 26 special revenue fund to be known as the State Drug Crime Enforcement and
 27 Prosecution Grant Fund.

28 (b) The fund shall consist of:

29 (1) Revenues generated under § 12-17-106; and

30 (2) Any moneys authorized by the General Assembly

31 (c) The fund shall be used by the Department of Finance and
 32 Administration for the purpose of funding state grant awards for multi-
 33 jurisdictional drug crime task forces to investigate and prosecute drug
 34 crimes within the State of Arkansas, as set out in §12-17-101 et. seq.

35
 36 SECTION 11. EMERGENCY CLAUSE. It is found and determined by the

1 General Assembly of the State of Arkansas that various laws have been enacted
2 since the passage of the Revenue Classification Law which have changed or
3 created various revenues collected by the State, and that this amendment to
4 the Revenue Classification Law is necessary in order to reflect the various
5 taxes, licenses, fees and other revenues levied and collected for the support
6 of and use by State Government as they currently exist and from which
7 appropriations which become effective July 1, 2009 have been made by the
8 Eighty-Seventh General Assembly. Therefore, an emergency is declared to exist
9 and this act being immediately necessary for the preservation of the public
10 peace, health, and safety shall become effective on July 1, 2009.

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