

1 State of Arkansas  
2 87th General Assembly  
3 Fiscal Session, 2010

# A Bill

HOUSE BILL 1003

4  
5 By: Joint Budget Committee  
6  
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## 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 FISCAL YEAR  
13 ENDING JUNE 30, 2011; AND FOR OTHER PURPOSES.  
14

## Subtitle

15  
16 AN ACT FOR THE DEPARTMENT OF FINANCE AND  
17 ADMINISTRATION - REVENUE SERVICES  
18 DIVISION APPROPRIATION FOR THE 2010-2011  
19 FISCAL YEAR.  
20  
21  
22

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 2010-2011 fiscal year, the following maximum number  
28 of regular employees whose salaries shall be governed by the provisions of  
29 the 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   | Maximum Annual |
|----|------|-------|--------------------------------------|-----------|----------------|
|    |      |       |                                      | No. of    | Salary Rate    |
|    | Item | Class |                                      |           | Fiscal Year    |
|    | No.  | Code  | Title                                | Employees | 2010-2011      |
| 6  | (1)  | N003N | DFA REV ASST COMMISSIONER OPS & ADM  | 1         | GRADE N912     |
| 7  | (2)  | N004N | DFA REV ASST CMSNR POLICY & LEGAL    | 1         | GRADE N912     |
| 8  | (3)  | N037N | DFA DRIVER LICENSE ADMINISTRATOR     | 1         | GRADE N909     |
| 9  | (4)  | N035N | DFA MOTOR VEHICLE ADMINISTRATOR      | 1         | GRADE N909     |
| 10 | (5)  | G002N | DFA REVENUE CHIEF COUNSEL            | 1         | GRADE N909     |
| 11 | (6)  | N030N | DFA STATE REVENUE OFC ADMINISTRATOR  | 1         | GRADE N909     |
| 12 | (7)  | N029N | DFA TAX ADMINISTRATOR                | 2         | GRADE N909     |
| 13 | (8)  | N028N | DFA TAX AUDIT ADMINISTRATOR          | 1         | GRADE N909     |
| 14 | (9)  | A003C | DFA REVENUE ASSISTANT ADMINISTRATOR  | 12        | GRADE C130     |
| 15 | (10) | A006C | DFA REVENUE TAX DIVISION MANAGER     | 9         | GRADE C129     |
| 16 | (11) | G025C | ATTORNEY SUPERVISOR                  | 2         | GRADE C127     |
| 17 | (12) | G024C | DEPARTMENT ADMINISTRATIVE LAW JUDGE  | 3         | GRADE C127     |
| 18 | (13) | G047C | ATTORNEY SPECIALIST                  | 12        | GRADE C126     |
| 19 | (14) | G045C | DFA DIVISION MANAGER III             | 2         | GRADE C126     |
| 20 | (15) | G044C | DFA REV PROBLEM RESOLUTION OFFICER   | 2         | GRADE C126     |
| 21 | (16) | G084C | DFA DIVISION MANAGER II              | 9         | GRADE C123     |
| 22 | (17) | A033C | TAX AUDITOR SUPERVISOR               | 27        | GRADE C123     |
| 23 | (18) | A049C | DFA REVENUE OFFICE DISTRICT MANAGER  | 5         | GRADE C121     |
| 24 | (19) | G133C | DFA DIVISION MANAGER I               | 19        | GRADE C120     |
| 25 | (20) | T032C | DFA REVENUE SECURITY COORDINATOR     | 1         | GRADE C120     |
| 26 | (21) | A054C | TAX AUDITOR II                       | 171       | GRADE C120     |
| 27 | (22) | A069C | DFA REVENUE OFFICE ASST DIST MANAGER | 5         | GRADE C119     |
| 28 | (23) | A059C | TAX AUDITOR                          | 9         | GRADE C119     |
| 29 | (24) | A077C | DFA LOCAL REVENUE OFFICE MANAGER     | 50        | GRADE C118     |
| 30 | (25) | A074C | FISCAL SUPPORT SUPERVISOR            | 5         | GRADE C118     |
| 31 | (26) | A082C | ACCOUNTANT II                        | 1         | GRADE C117     |
| 32 | (27) | G179C | LEGAL SERVICES SPECIALIST            | 1         | GRADE C117     |
| 33 | (28) | S017C | MAINTENANCE COORDINATOR              | 1         | GRADE C117     |
| 34 | (29) | A089C | ACCOUNTANT I                         | 1         | GRADE C116     |
| 35 | (30) | P027C | PUBLIC INFORMATION SPECIALIST        | 1         | GRADE C116     |
| 36 | (31) | C037C | ADMINISTRATIVE ANALYST               | 3         | GRADE C115     |

|    |      |       |                                     |           |            |
|----|------|-------|-------------------------------------|-----------|------------|
| 1  | (32) | A091C | FISCAL SUPPORT ANALYST              | 22        | GRADE C115 |
| 2  | (33) | C029C | HEARING OFFICER                     | 26        | GRADE C115 |
| 3  | (34) | R032C | HUMAN RESOURCES PROGRAM REP         | 1         | GRADE C115 |
| 4  | (35) | V015C | PURCHASING SPECIALIST               | 2         | GRADE C115 |
| 5  | (36) | A094C | DFA LOCAL REVENUE OFFICE SUPERVISOR | 90        | GRADE C114 |
| 6  | (37) | C042C | DFA REVENUE SUPERVISOR              | 29        | GRADE C114 |
| 7  | (38) | C048C | DFA SUPERVISOR                      | 90        | GRADE C113 |
| 8  | (39) | V020C | INVENTORY CONTROL MANAGER           | 1         | GRADE C113 |
| 9  | (40) | C046C | LEGAL SUPPORT SPECIALIST            | 10        | GRADE C113 |
| 10 | (41) | S046C | MAINTENANCE TECHNICIAN              | 7         | GRADE C113 |
| 11 | (42) | C056C | ADMINISTRATIVE SPECIALIST III       | 12        | GRADE C112 |
| 12 | (43) | A098C | FISCAL SUPPORT SPECIALIST           | 2         | GRADE C112 |
| 13 | (44) | X172C | TAX INVESTIGATOR                    | 34        | GRADE C112 |
| 14 | (45) | C059C | DFA SERVICE REPRESENTATIVE          | 670       | GRADE C111 |
| 15 | (46) | C073C | ADMINISTRATIVE SPECIALIST II        | 31        | GRADE C109 |
| 16 | (47) | C076C | DFA TECHNICIAN                      | 107       | GRADE C108 |
| 17 | (48) | S084C | INSTITUTIONAL SERVICES SUPERVISOR   | 1         | GRADE C104 |
| 18 | (49) | S087C | INSTITUTIONAL SERVICES ASSISTANT    | <u>11</u> | GRADE C103 |
| 19 |      |       | MAX. NO. OF EMPLOYEES               | 1,506     |            |

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21 SECTION 2. EXTRA HELP - REVENUE SERVICES DIVISION. There is hereby  
 22 authorized, for the Department of Finance and Administration - Revenue  
 23 Services Division for the 2010-2011 fiscal year, the following maximum number  
 24 of part-time or temporary employees, to be known as "Extra Help", payable  
 25 from funds appropriated herein for such purposes: two hundred twenty-one  
 26 (221) temporary or part-time employees, when needed, at rates of pay not to  
 27 exceed those provided in the Uniform Classification and Compensation Act, or  
 28 its successor, or this act for the appropriate classification.

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30 SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION. There is hereby  
 31 appropriated, to the Department of Finance and Administration - Revenue  
 32 Services Division, to be payable from the State Central Services Fund, for  
 33 personal services and operating expenses of the Department of Finance and  
 34 Administration - Revenue Services Division - Operations for the fiscal year  
 35 ending June 30, 2011, the following:

36

| 1  | ITEM                            | FISCAL YEAR          |
|----|---------------------------------|----------------------|
| 2  | <u>NO.</u>                      | <u>2010-2011</u>     |
| 3  | (01) REGULAR SALARIES           | \$ 50,328,938        |
| 4  | (02) EXTRA HELP                 | 564,466              |
| 5  | (03) PERSONAL SERVICES MATCHING | 17,174,224           |
| 6  | (04) OVERTIME                   | 125,000              |
| 7  | (05) MAINT. & GEN. OPERATION    |                      |
| 8  | (A) OPER. EXPENSE               | 25,311,452           |
| 9  | (B) CONF. & TRAVEL              | 115,450              |
| 10 | (C) PROF. FEES                  | 893,207              |
| 11 | (D) CAP. OUTLAY                 | 609,364              |
| 12 | (E) DATA PROC.                  | 0                    |
| 13 | (06) REFUNDS/REIMBURSEMENTS     | <u>250,000</u>       |
| 14 | TOTAL AMOUNT APPROPRIATED       | <u>\$ 95,372,101</u> |

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16 SECTION 4. APPROPRIATION - COMMERCIAL DRIVERS LICENSE PROGRAM. There is  
 17 hereby appropriated, to the Department of Finance and Administration -  
 18 Revenue Services Division, to be payable from the Commercial Driver License  
 19 Fund, for personal services and operating expenses of the Department of  
 20 Finance and Administration - Revenue Services Division - Commercial Driver's  
 21 License Program for the fiscal year ending June 30, 2011, the following:

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| 23 | ITEM                            | FISCAL YEAR         |
|----|---------------------------------|---------------------|
| 24 | <u>NO.</u>                      | <u>2010-2011</u>    |
| 25 | (01) REGULAR SALARIES           | \$ 266,027          |
| 26 | (02) PERSONAL SERVICES MATCHING | 96,154              |
| 27 | (03) MAINT. & GEN. OPERATION    |                     |
| 28 | (A) OPER. EXPENSE               | 1,352,352           |
| 29 | (B) CONF. & TRAVEL              | 0                   |
| 30 | (C) PROF. FEES                  | 0                   |
| 31 | (D) CAP. OUTLAY                 | 0                   |
| 32 | (E) DATA PROC.                  | <u>0</u>            |
| 33 | TOTAL AMOUNT APPROPRIATED       | <u>\$ 1,714,533</u> |

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35 SECTION 5. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM PROPERTY  
 36 TAX REBATES. There is hereby appropriated, to the Department of Finance and

1 Administration - Revenue Services Division, to be payable from the Individual  
2 Income Tax Withholding Fund, for the purpose of making individual income tax  
3 refunds of taxes withheld under the provisions of Arkansas Code beginning at  
4 26-51-901 and property tax rebates under Amendment 79 of the Arkansas  
5 Constitution for the fiscal year ending June 30, 2011, the following:

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| 7 ITEM                                    | FISCAL YEAR           |
|---|-----------------------|
| 8 <u>NO.</u>                              | <u>2010-2011</u>      |
| 9 (01) INDIVIDUAL INCOME TAX & AD VALOREM |                       |
| 10 PROPERTY TAX REBATES - REFUND/REIMB    | <u>\$ 580,000,000</u> |

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12 SECTION 6. APPROPRIATION - CORPORATE INCOME TAX. There is hereby  
13 appropriated, to the Department of Finance and Administration - Revenue  
14 Services Division, to be payable from the Corporate Income Tax Withholding  
15 Fund, for the purpose of making corporate income tax refunds of taxes  
16 withheld under the provisions of Arkansas Code 26-51-901 for the fiscal year  
17 ending June 30, 2011, the following:

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| 19 ITEM                        | FISCAL YEAR           |
|--------------------------------|-----------------------|
| 20 <u>NO.</u>                  | <u>2010-2011</u>      |
| 21 (01) CORPORATE INCOME TAX - |                       |
| 22 REFUND/REIMBURSEMENTS       | <u>\$ 100,000,000</u> |

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24 SECTION 7. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby  
25 appropriated, to the Department of Finance and Administration - Revenue  
26 Services Division, to be payable from the Gasoline Tax Refund Fund, for  
27 paying the valid gasoline tax refund claims of agricultural users and bus  
28 drivers in the manner and to the extent provided by law for the fiscal year  
29 ending June 30, 2011, the following:

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| 31 ITEM                            | FISCAL YEAR         |
|------------------------------------|---------------------|
| 32 <u>NO.</u>                      | <u>2010-2011</u>    |
| 33 (01) GASOLINE TAX REFUND CLAIMS | <u>\$ 1,500,000</u> |

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35 SECTION 8. APPROPRIATION - INTERSTATE MOTOR FUEL TAX REFUNDS. There is  
36 hereby appropriated, to the Department of Finance and Administration -

1 Revenue Services Division, to be payable from the Interstate Motor Fuel Tax  
2 Refund Fund, for paying refunds to interstate users of motor fuels and  
3 special motor fuels as authorized by law for the fiscal year ending June 30,  
4 2011, the following:

| 6 ITEM  | FISCAL YEAR          |
|---|----------------------|
| 7 <u>NO.</u>  | <u>2010-2011</u>     |
| 8 (01) INTERSTATE MOTOR FUEL TAX -<br>9 REFUND/REIMBURSEMENTS | \$ <u>20,000,000</u> |

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11 SECTION 9. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby  
12 appropriated, to the Department of Finance and Administration - Revenue  
13 Services Division, to be payable from the Miscellaneous Revolving Fund, for  
14 making refunds of taxes erroneously paid and for refunds of the gross  
15 receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code  
16 26-52-511 and for other purposes as authorized by law for the fiscal year  
17 ending June 30, 2011, the following:

| 19 ITEM   | FISCAL YEAR          |
|---|----------------------|
| 20 <u>NO.</u>   | <u>2010-2011</u>     |
| 21 (01) MISCELLANEOUS TAX -<br>22 REFUND/REIMBURSEMENTS | \$ <u>60,000,000</u> |

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24 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
25 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.  
26 APPROPRIATION TRANSFERS. The Director of the Department of Finance and  
27 Administration is authorized to transfer appropriation between refund line  
28 item appropriations in this Act. The Director of the Department of Finance  
29 and Administration shall immediately report any such transfers to the  
30 Arkansas Legislative Council. Such report shall contain the amounts  
31 transferred and the reasons for the same.

32 The provisions of this section shall be in effect only from July 1,  
33 ~~2007~~ 2010 through June 30, ~~2009~~ 2011.

34  
35 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
36 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA

1 HELP EXEMPTION. Extra Help positions authorized herein are specifically  
2 exempt from limitation of hours, either by act or regulation. Provided,  
3 however, when a temporary or part-time employee is employed by the Department  
4 of Finance and Administration - Revenue Services for a period of time  
5 exceeding seven (7) months, a report of such shall be filed with the Arkansas  
6 Legislative Council.

7 The provisions of this section shall be in effect only from July 1, ~~2007~~  
8 2010 through June 30, ~~2009~~ 2011.

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10 SECTION 12. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE  
11 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CONTINGENT  
12 POSITIONS. There is hereby established for the Department of Finance and  
13 Administration - Revenue Division - Contingent Positions for the ~~2007-2009~~  
14 2010-2011 fiscal year, the following maximum number of regular employees whose  
15 salaries shall be governed by the provisions of the Uniform Classification and  
16 Compensation Act (Arkansas Code 21-5-201 et seq.), or its successor, and all  
17 laws amendatory thereto. All persons occupying positions authorized herein are  
18 hereby governed by the provisions of the Regular Salaries Procedures and  
19 Restrictions Act (Arkansas Code 21-5-101), or its successor.

20 CONTINGENT POSITIONS - DATA ENTRY

|      |                          |                            |           | MAXIMUM SALARY RATE |  |
|------|--------------------------|----------------------------|-----------|---------------------|--|
| ITEM | CLASS                    |                            | NO. OF    | FISCAL YEARS        |  |
| NO.  | CODE                     | TITLE                      | EMPLOYEES | 2010-11             |  |
| 24   | (1) CO42C                | DFA REVENUE SUPERVISOR     | 2         | GRADE C114          |  |
| 25   | (2) C059C                | DFA SERVICE REPRESENTATIVE | 8         | GRADE C111          |  |
| 26   | (3) C076C                | DFA TECHNICIAN             | <u>40</u> | GRADE C108          |  |
| 27   | MAX CONTINGENT EMPLOYEES |                            | 50        |                     |  |

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

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SECTION 13. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. AUTHORITY TO EMPLOY CERTIFIED LAW ENFORCEMENT OFFICERS. The Director of the Department of Finance and Administration is authorized to employ not more than one (1) certified law enforcement officer as certified under § 12-9-101 et seq. The certified law enforcement officer employed under this section shall be responsible for maintaining order and providing for the security, protection, and safety of Department buildings, grounds, property, employees and customers. The certified law enforcement officer shall have the powers, duties, privileges, and immunities of a certified law enforcement officer.

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

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

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 one (1) year period; that the effectiveness of this Act on July 1, 2010 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 legislative session, the delay in the effective date of this Act beyond July 1, 2010 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, 2010.

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