

1 State of Arkansas
2 88th General Assembly
3 Fiscal Session, 2012
4

A Bill

HOUSE BILL 1144

5 By: Joint Budget Committee
6

For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR THE REFUND OF
9 LOCAL SALES AND USE TAXES BY THE OFFICE OF THE
10 TREASURER OF STATE FOR THE FISCAL YEAR ENDING
11 JUNE 30, 2013; AND FOR OTHER PURPOSES.
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Subtitle

14 AN ACT FOR THE OFFICE OF THE TREASURER OF
15 STATE - REFUND OF LOCAL TAXES APPROPRIATION
16 FOR THE 2012-2013 FISCAL YEAR.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. APPROPRIATION - CITY SHARE. There is hereby appropriated,
23 to the Office of the Treasurer of State, to be payable from the Local Sales
24 and Use Tax Trust Fund, for refunding each city's share of local sales and
25 use taxes assessed by authority of Arkansas Code 26-75-307 by the Office of
26 the Treasurer of State for the fiscal year ending June 30, 2013, the
27 following:
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29 ITEM	FISCAL YEAR
30 <u>NO.</u>	<u>2012-2013</u>
31 (01) REFUNDS - CITY SHARE	<u>\$500,000,000</u>

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33 SECTION 2. APPROPRIATION - COUNTY SHARE. There is hereby appropriated,
34 to the Office of the Treasurer of State, to be payable from the Local Sales
35 and Use Tax Trust Fund, for refunding each county's share of local sales and
36 use taxes as assessed by authority of Arkansas Code 26-74-307 by the Office



1 of the Treasurer of State for the fiscal year ending June 30, 2013, the
 2 following:

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ITEM	FISCAL YEAR
NO.	2012-2013
(01) REFUNDS - COUNTY SHARE	<u>\$600,000,000</u>

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8 SECTION 3. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
 9 authorized by this act shall be limited to the appropriation for such agency
 10 and funds made available by law for the support of such appropriations; and
 11 the restrictions of the State Procurement Law, the General Accounting and
 12 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
 13 Procedures and Restrictions Act, or their successors, and other fiscal
 14 control laws of this State, where applicable, and regulations promulgated by
 15 the Department of Finance and Administration, as authorized by law, shall be
 16 strictly complied with in disbursement of said funds.

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18 SECTION 4. LEGISLATIVE INTENT. It is the intent of the General
 19 Assembly that any funds disbursed under the authority of the appropriations
 20 contained in this act shall be in compliance with the stated reasons for
 21 which this act was adopted, as evidenced by the Agency Requests, Executive
 22 Recommendations and Legislative Recommendations contained in the budget
 23 manuals prepared by the Department of Finance and Administration, letters, or
 24 summarized oral testimony in the official minutes of the Arkansas Legislative
 25 Council or Joint Budget Committee which relate to its passage and adoption.

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27 SECTION 5. EMERGENCY CLAUSE. It is found and determined by the General
 28 Assembly, that the Constitution of the State of Arkansas prohibits the
 29 appropriation of funds for more than a one (1) year period; that the
 30 effectiveness of this Act on July 1, 2012 is essential to the operation of
 31 the agency for which the appropriations in this Act are provided, and that in
 32 the event of an extension of the legislative session, the delay in the
 33 effective date of this Act beyond July 1, 2012 could work irreparable harm
 34 upon the proper administration and provision of essential governmental
 35 programs. Therefore, an emergency is hereby declared to exist and this Act
 36 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, 2012.

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