1 State of Arkansas

2 89th General Assembly

A Bill

3 Regular Session, 2013

HOUSE BILL 1147

4

5 By: Joint Budget Committee

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7 ## 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 JUNE

11 30, 2014; AND FOR OTHER PURPOSES.

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14 ## Subtitle

15 AN ACT FOR THE OFFICE OF THE TREASURER OF

16 STATE - REFUND OF LOCAL TAXES

17 APPROPRIATION FOR THE 2013-2014 FISCAL

18 YEAR.

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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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23 SECTION 1. APPROPRIATION - CITY SHARE. There is hereby appropriated,

24 to the Office of the Treasurer of State, to be payable from the Local Sales

25 and Use Tax Trust Fund, for refunding each city's share of local sales and

26 use taxes assessed by authority of Arkansas Code 26-75-307 by the Office of

27 the Treasurer of State for the fiscal year ending June 30, 2014, the

28 following:

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ITEM	FISCAL YEAR
NO.	2013-2014
(01) REFUNDS - CITY SHARE	$600,000,000

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34 SECTION 2. APPROPRIATION - COUNTY SHARE. There is hereby appropriated,

35 to the Office of the Treasurer of State, to be payable from the Local Sales

36 and Use Tax Trust Fund, for refunding each county's share of local sales and

1 use taxes as assessed by authority of Arkansas Code 26-74-307 by the Office

2 of the Treasurer of State for the fiscal year ending June 30, 2014, the

3 following:

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5 ITEM	FISCAL YEAR
6 NO.	2013-2014
7 (01) REFUNDS - COUNTY SHARE	$600,000,000

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9   SECTION 3. COMPLIANCE WITH OTHER LAWS. Disbursement of funds

10 authorized by this act shall be limited to the appropriation for such agency

11 and funds made available by law for the support of such appropriations; and

12 the restrictions of the State Procurement Law, the General Accounting and

13 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary

14 Procedures and Restrictions Act, or their successors, and other fiscal

15 control laws of this State, where applicable, and regulations promulgated by

16 the Department of Finance and Administration, as authorized by law, shall be

17 strictly complied with in disbursement of said funds.

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19   SECTION 4. LEGISLATIVE INTENT. It is the intent of the General

20 Assembly that any funds disbursed under the authority of the appropriations

21 contained in this act shall be in compliance with the stated reasons for

22 which this act was adopted, as evidenced by the Agency Requests, Executive

23 Recommendations and Legislative Recommendations contained in the budget

24 manuals prepared by the Department of Finance and Administration, letters, or

25 summarized oral testimony in the official minutes of the Arkansas Legislative

26 Council or Joint Budget Committee which relate to its passage and adoption.

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28   SECTION 5. EMERGENCY CLAUSE. It is found and determined by the General

29 Assembly, that the Constitution of the State of Arkansas prohibits the

30 appropriation of funds for more than a one (1) year period; that the

31 effectiveness of this Act on July 1, 2013 is essential to the operation of

32 the agency for which the appropriations in this Act are provided, and that in

33 the event of an extension of the legislative session, the delay in the

34 effective date of this Act beyond July 1, 2013 could work irreparable harm

35 upon the proper administration and provision of essential governmental

36 programs. Therefore, an emergency is hereby declared to exist and this Act

1 being necessary for the immediate preservation of the public peace, health

2 and safety shall be in full force and effect from and after July 1, 2013.

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