

State of Arkansas
89th General Assembly
Regular Session, 2013

A Bill

HOUSE BILL 1725

By: Representatives Williams, Vines

For An Act To Be Entitled

AN ACT TO REPEAL OBSOLETE PROVISIONS CONCERNING
NATURAL RESOURCES AND ECONOMIC DEVELOPMENT IN TITLE
15 OF THE ARKANSAS CODE; AND FOR OTHER PURPOSES.

Subtitle

TO REPEAL OBSOLETE PROVISIONS CONCERNING
NATURAL RESOURCES AND ECONOMIC
DEVELOPMENT IN TITLE 15 OF THE ARKANSAS
CODE.

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

SECTION 1. Arkansas Code § 15-4-2206(a)(3), concerning the powers and duties of the Arkansas Workforce Investment Board, is repealed.

~~(3) — Commenting on an annual basis on the measures taken pursuant to section 113(b)(14) of the Carl D. Perkins Vocational and Applied Technology Education Act;~~

SECTION 2. Arkansas Code § 15-4-2803(e), concerning an expired tax credit for biodiesel suppliers, is repealed.

~~(e)(1) — A supplier is entitled to a refund of all or a portion of the tax imposed on the supplier under §§ 26-56-201, 26-56-502, and 26-56-601.~~

~~(2)(A) — The amount of the refund authorized in subdivision (e)(1) of this section shall be equal to fifty cents (50¢) for each gallon of biodiesel fuel used by the supplier to produce a biodiesel mixture for sale by the supplier or for use by the supplier in a trade or business.~~

~~(B) — To the extent the gallons of biodiesel fuel mixed with~~



1 undyed, clear distillate special fuel to make a biodiesel mixture exceed two
 2 percent (2%) of the total biodiesel mixture, the refund shall be limited to
 3 two percent (2%) of the total gallons of biodiesel mixture.

4 ~~(3) The refund allowed under this subsection shall first be~~
 5 ~~available to a supplier when:~~

6 ~~(A) One (1) or more biodiesel producers:~~

7 ~~(i) Sign a financial incentive agreement with the~~
 8 ~~Arkansas Economic Development Council;~~

9 ~~(ii) Are approved by the Alternative Fuels~~
 10 ~~Commission as biodiesel producers with biodiesel fuel production capacity to~~
 11 ~~produce at least one million gallons (1,000,000 gal.) of biodiesel fuel in a~~
 12 ~~twelve-month period;~~

13 ~~(iii) Certify that they will produce biodiesel fuel~~
 14 ~~meeting appropriate federal and state standards; and~~

15 ~~(iv) Begin production of biodiesel fuel; and~~

16 ~~(B) The supplier is approved as a biodiesel supplier by~~
 17 ~~the Director of the Department of Finance and Administration in accordance~~
 18 ~~with rules promulgated by the director.~~

19 ~~(4) A supplier may file a claim for refund for the sale or use~~
 20 ~~of biodiesel mixture that occurred on or after the date that all of the~~
 21 ~~requirements of subdivision (c)(3) of this section have been met.~~

22 ~~(5)(A) A claim for refund under this subsection shall be filed~~
 23 ~~quarterly, and in no event shall a claim be filed later than one (1) year~~
 24 ~~after the sale or use of the biodiesel mixture under subdivision (c)(2) of~~
 25 ~~this section.~~

26 ~~(B) The total amount of refunds paid to a supplier during~~
 27 ~~a calendar year shall not exceed the tax liability of the supplier under §§~~
 28 ~~26-56-201, 26-56-502, and 26-56-601 during the calendar year.~~

29 ~~(C) Except as otherwise provided in this subsection, a~~
 30 ~~claim for refund under this subsection shall be subject to the Arkansas Tax~~
 31 ~~Procedure Act, § 26-18-101 et seq.~~

32 ~~(6) The director shall promulgate rules for the administration~~
 33 ~~and enforcement of this subsection.~~

34 ~~(7) This subsection shall expire on June 30, 2007.~~

35
 36 SECTION 3. Arkansas Code § 15-5-411(b), concerning previous grants to

1 the Arkansas Development Finance Authority's Bond Guaranty Reserve Account,
2 is repealed.

3 ~~(b)(1) Excluding the interest income classified as special revenues as~~
4 ~~authorized by §§ 15-41-110 and 27-70-204, the first six million dollars~~
5 ~~(\$6,000,000) of interest income received by the Treasurer of State during the~~
6 ~~fiscal year commencing July 1, 1985, from the investment of state funds as~~
7 ~~authorized by the State Treasury Management Law, § 19-3-201 et seq.~~
8 ~~[repealed], are declared to be cash funds restricted in their use and~~
9 ~~dedicated and are to be used solely as authorized by this subchapter.~~

10 ~~(2)(A) Such cash funds as received by the Treasurer of State~~
11 ~~shall not be deposited or deemed to be a part of the State Treasury for~~
12 ~~purposes of Arkansas Constitution, Article 5, § 29; Arkansas Constitution,~~
13 ~~Article 16, § 12; Arkansas Constitution, Amendment 20; or any other~~
14 ~~constitutional or statutory provision.~~

15 ~~(B) The Treasurer of State shall pay such cash funds to~~
16 ~~the authority for depositing those amounts in the account for the purposes~~
17 ~~authorized by this subchapter.~~

18 ~~(3) The interest earnings transferred directly to the authority~~
19 ~~are declared to be cash funds restricted in their use and dedicated and to be~~
20 ~~used solely as authorized in this subchapter.~~

21
22 SECTION 4. Arkansas Code § 15-5-422(b), concerning previously received
23 moneys for the Correction Facilities Construction Fund, is repealed.

24 ~~(b)(1) After providing for the exclusion of the interest income~~
25 ~~classified as special revenues as authorized by §§ 15-41-110 and 27-70-204,~~
26 ~~the first two million dollars (\$2,000,000) of interest income received each~~
27 ~~fiscal year by the Treasurer of State beginning with the fiscal year~~
28 ~~commencing July 1, 1988, and ending with the fiscal year ending June 30,~~
29 ~~2008, from the investment of state funds invested as authorized by the State~~
30 ~~Treasury Management Law, § 19-3-201 et seq. [repealed], are declared to be~~
31 ~~cash funds restricted in their use and dedicated and are to be used solely as~~
32 ~~authorized in § 15-5-213.~~

33 ~~(2)(A) The cash funds when received by the Treasurer of State~~
34 ~~shall not be deposited or deemed to be a part of the State Treasury for~~
35 ~~purposes of Arkansas Constitution, Article 5, § 29; Arkansas Constitution,~~
36 ~~Article 16, § 12; Arkansas Constitution, Amendment 20; or any other~~

1 ~~constitutional or statutory provision.~~

2 ~~(B) The Treasurer of State shall pay the cash funds to the~~
3 ~~authority for deposit in the Correction Facilities Construction Fund for the~~
4 ~~purposes authorized by § 15-5-213.~~

5 ~~(3) The interest earnings transferred directly to the authority~~
6 ~~are declared to be cash funds restricted in their use and dedicated and to be~~
7 ~~used solely as authorized in § 15-5-213.~~

8
9 SECTION 5. DO NOT CODIFY. The enactment and adoption of this act
10 shall not repeal, expressly or impliedly, the acts passed at the regular
11 session of the Eighty-Ninth General Assembly. All such acts shall have full
12 force and effect, and so far as those acts intentionally vary from or
13 conflict with any provision contained in this act, those acts shall have the
14 effect of subsequent acts amending or repealing the appropriate parts of the
15 Arkansas Code of 1987.