

State of Arkansas  
90th General Assembly  
Regular Session, 2015

# A Bill

HOUSE BILL 1123

By: Joint Budget Committee

## For An Act To Be Entitled

AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES  
AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE  
AND ADMINISTRATION - REVENUE SERVICES DIVISION FOR  
THE FISCAL YEAR ENDING JUNE 30, 2016; AND FOR OTHER  
PURPOSES.

## Subtitle

AN ACT FOR THE DEPARTMENT OF FINANCE AND  
ADMINISTRATION - REVENUE SERVICES  
DIVISION APPROPRIATION FOR THE 2015-2016  
FISCAL YEAR.

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

SECTION 1. REGULAR SALARIES - REVENUE SERVICES DIVISION. There is  
hereby established for the Department of Finance and Administration - Revenue  
Services Division for the 2015-2016 fiscal year, the following maximum number  
of regular employees.

				Maximum Annual
				Salary Rate
				Fiscal Year
Item	Class		No. of	
No.	Code	Title	Employees	2015-2016
(1)	N003N	DFA REV ASST COMM OPS & ADMIN	1	GRADE N912
(2)	N004N	DFA REV ASST COMM POLICY & LEGAL	1	GRADE N912
(3)	N037N	DFA DRIVER LICENSE ADMINISTRATOR	1	GRADE N909
(4)	N035N	DFA MOTOR VEHICLE ADMINISTRATOR	1	GRADE N909



1	(5)	G002N	DFA REVENUE CHIEF COUNSEL	1	GRADE N909
2	(6)	N030N	DFA STATE REVENUE OFFICE ADMIN	1	GRADE N909
3	(7)	N029N	DFA TAX ADMINISTRATOR	2	GRADE N909
4	(8)	N028N	DFA TAX AUDIT ADMINISTRATOR	1	GRADE N909
5	(9)	A003C	DFA REVENUE ASSISTANT ADMINISTRATOR	12	GRADE C130
6	(10)	A006C	DFA REVENUE TAX DIVISION MANAGER	10	GRADE C129
7	(11)	G025C	ATTORNEY SUPERVISOR	2	GRADE C127
8	(12)	G024C	DEPARTMENT ADMINISTRATIVE LAW JUDGE	3	GRADE C127
9	(13)	G047C	ATTORNEY SPECIALIST	12	GRADE C126
10	(14)	G045C	DFA DIVISION MANAGER III	2	GRADE C126
11	(15)	G044C	DFA REVENUE PROBLEM RESOLUTION OFFIC	2	GRADE C126
12	(16)	G084C	DFA DIVISION MANAGER II	7	GRADE C123
13	(17)	A033C	TAX AUDITOR SUPERVISOR	27	GRADE C123
14	(18)	A049C	DFA REVENUE OFFICE DISTRICT MANAGER	5	GRADE C121
15	(19)	G133C	DFA DIVISION MANAGER I	17	GRADE C120
16	(20)	T032C	DFA REVENUE SECURITY COORDINATOR	1	GRADE C120
17	(21)	D056C	SYSTEMS COORDINATION ANALYST	1	GRADE C120
18	(22)	A054C	TAX AUDITOR II	179	GRADE C120
19	(23)	A069C	DFA REV OFFICE ASST DISTRICT MANAGER	5	GRADE C119
20	(24)	A059C	TAX AUDITOR	1	GRADE C119
21	(25)	A077C	DFA LOCAL REVENUE OFFICE MANAGER	54	GRADE C118
22	(26)	A074C	FISCAL SUPPORT SUPERVISOR	4	GRADE C118
23	(27)	A082C	ACCOUNTANT II	1	GRADE C117
24	(28)	G179C	LEGAL SERVICES SPECIALIST	1	GRADE C117
25	(29)	S017C	MAINTENANCE COORDINATOR	1	GRADE C117
26	(30)	A089C	ACCOUNTANT I	1	GRADE C116
27	(31)	P027C	PUBLIC INFORMATION SPECIALIST	1	GRADE C116
28	(32)	C037C	ADMINISTRATIVE ANALYST	3	GRADE C115
29	(33)	A091C	FISCAL SUPPORT ANALYST	21	GRADE C115
30	(34)	C029C	HEARING OFFICER	26	GRADE C115
31	(35)	R032C	HUMAN RESOURCES PROGRAM REP	1	GRADE C115
32	(36)	V015C	PURCHASING SPECIALIST	2	GRADE C115
33	(37)	A094C	DFA LOCAL REVENUE OFFICE SUPERVISOR	89	GRADE C114
34	(38)	C042C	DFA REVENUE SUPERVISOR	30	GRADE C114
35	(39)	C048C	DFA SUPERVISOR	93	GRADE C113
36	(40)	C046C	LEGAL SUPPORT SPECIALIST	10	GRADE C113

1	(41)	S046C	MAINTENANCE TECHNICIAN	8	GRADE C113
2	(42)	C056C	ADMINISTRATIVE SPECIALIST III	12	GRADE C112
3	(43)	A098C	FISCAL SUPPORT SPECIALIST	2	GRADE C112
4	(44)	X172C	TAX INVESTIGATOR	34	GRADE C112
5	(45)	C059C	DFA SERVICE REPRESENTATIVE	683	GRADE C111
6	(46)	C073C	ADMINISTRATIVE SPECIALIST II	29	GRADE C109
7	(47)	C076C	DFA TECHNICIAN	88	GRADE C108
8	(48)	S084C	INSTITUTIONAL SERVICES SUPERVISOR	1	GRADE C104
9	(49)	S087C	INSTITUTIONAL SERVICES ASSISTANT	<u>11</u>	GRADE C103
10			MAX. NO. OF EMPLOYEES	1,501	

11

12 SECTION 2. EXTRA HELP - REVENUE SERVICES DIVISION. There is hereby  
 13 authorized, for the Department of Finance and Administration - Revenue  
 14 Services Division for the 2015-2016 fiscal year, the following maximum number  
 15 of part-time or temporary employees, to be known as "Extra Help", payable  
 16 from funds appropriated herein for such purposes: two hundred twenty-one  
 17 (221) temporary or part-time employees, when needed, at rates of pay not to  
 18 exceed those provided in the Uniform Classification and Compensation Act, or  
 19 its successor, or this act for the appropriate classification.

20

21 SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION - OPERATIONS.  
 22 There is hereby appropriated, to the Department of Finance and Administration  
 23 - Revenue Services Division, to be payable from the State Central Services  
 24 Fund, for personal services and operating expenses of the Department of  
 25 Finance and Administration - Revenue Services Division for the fiscal year  
 26 ending June 30, 2016, the following:

27

28	ITEM	FISCAL YEAR
29	<u>NO.</u>	<u>2015-2016</u>
30	(01) REGULAR SALARIES	\$51,925,606
31	(02) EXTRA HELP	564,466
32	(03) PERSONAL SERVICES MATCHING	19,322,333
33	(04) OVERTIME	125,000
34	(05) MAINT. & GEN. OPERATION	
35	(A) OPER. EXPENSE	27,232,184
36	(B) CONF. & TRAVEL	115,450

1	(C) PROF. FEES	157,000
2	(D) CAP. OUTLAY	738,000
3	(E) DATA PROC.	0
4	(06) REFUNDS/REIMBURSEMENTS	<u>25,000</u>
5	TOTAL AMOUNT APPROPRIATED	<u>\$100,205,039</u>

6

7 SECTION 4. APPROPRIATION - COMMERCIAL DRIVERS LICENSE PROGRAM. There

8 is hereby appropriated, to the Department of Finance and Administration -

9 Revenue Services Division, to be payable from the Commercial Driver License

10 Fund, for personal services and operating expenses of the Department of

11 Finance and Administration - Revenue Services Division - Commercial Drivers

12 License Program for the fiscal year ending June 30, 2016, the following:

13

14	ITEM	FISCAL YEAR
15	<u>NO.</u>	<u>2015-2016</u>
16	(01) REGULAR SALARIES	\$304,961
17	(02) PERSONAL SERVICES MATCHING	119,321
18	(03) MAINT. & GEN. OPERATION	
19	(A) OPER. EXPENSE	2,352,352
20	(B) CONF. & TRAVEL	0
21	(C) PROF. FEES	0
22	(D) CAP. OUTLAY	0
23	(E) DATA PROC.	<u>0</u>
24	TOTAL AMOUNT APPROPRIATED	<u>\$2,776,634</u>

25

26 SECTION 5. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM

27 PROPERTY TAX REBATES. There is hereby appropriated, to the Department of

28 Finance and Administration - Revenue Services Division, to be payable from

29 the Individual Income Tax Withholding Fund, for the purpose of making

30 individual income tax refunds of taxes withheld under the provisions of

31 Arkansas Code beginning at 26-51-901 and property tax rebates under Amendment

32 79 of the Arkansas Constitution for the fiscal year ending June 30, 2016, the

33 following:

34

35	ITEM	FISCAL YEAR
36	<u>NO.</u>	<u>2015-2016</u>

(01) INDIVIDUAL INCOME TAX & AD VALOREM

PROPERTY TAX REBATES -

REFUND/REIMBURSEMENTS \$680,000,000

SECTION 6. APPROPRIATION - CORPORATE INCOME TAX. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Corporate Income Tax Withholding Fund, for the purpose of making corporate income tax refunds of taxes withheld under the provisions of Arkansas Code 26-51-901 for the fiscal year ending June 30, 2016, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2015-2016</u>

(01) CORPORATE INCOME TAX -

REFUND/REIMBURSEMENTS \$200,000,000

SECTION 7. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Gasoline Tax Refund Fund, for paying the valid gasoline tax refund claims of agricultural users and bus drivers in the manner and to the extent provided by law for the fiscal year ending June 30, 2016, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2015-2016</u>

(01) GASOLINE TAX REFUND CLAIMS \$1,500,000

SECTION 8. APPROPRIATION - INTERSTATE MOTOR FUEL TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Interstate Motor Fuel Tax Refund Fund, for paying refunds to interstate users of motor fuels and special motor fuels as authorized by law for the fiscal year ending June 30, 2016, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2015-2016</u>

(01) INTERSTATE MOTOR FUEL TAX -  
REFUND/REIMBURSEMENTS

\$20,000,000

SECTION 9. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Miscellaneous Revolving Fund, for making refunds of taxes erroneously paid and for refunds of the gross receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code 26-52-511 and for other purposes as authorized by law for the fiscal year ending June 30, 2016, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2015-2016</u>

(01) MISCELLANEOUS TAX -

REFUND/REIMBURSEMENTS

\$260,000,000

SECTION 10. APPROPRIATION - SPECIAL PLATES. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for administrative and operating expenses of disbursing the Motor Vehicle Special License Plates fees to the proper entities for the fiscal year ending June 30, 2016, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2015-2016</u>

(01) MV SPECIAL PLATES-ADMINISTRATIVE &

OPERATING EXPENSES

\$4,000,000

SECTION 11. APPROPRIATION - REVENUE MISCELLANEOUS CASH. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for distribution of fees and service charges collected on behalf of other entities and for other purposes as authorized by law for the fiscal year ending June 30, 2016, the following:

ITEM	FISCAL YEAR
NO.	2015-2016
(01) DISTRIBUTION OF FEES / SERVICE CHARGES	<u>\$5,000,000</u>

SECTION 12. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

APPROPRIATION TRANSFERS. The Director of the Department of Finance and Administration is authorized to transfer appropriation between refund line item appropriations in this Act. The Director of the Department of Finance and Administration shall immediately report any such transfers to the Arkansas Legislative Council. Such report shall contain the amounts transferred and the reasons for the same.

The provisions of this section shall be in effect only from July 1, ~~2014~~ 2015 through June 30, ~~2015~~ 2016.

SECTION 13. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA HELP EXEMPTION. Extra Help positions authorized herein are specifically exempt from limitation of hours, either by act or regulation. Provided, however, when a temporary or part-time employee is employed by the Department of Finance and Administration - Revenue Services for a period of time exceeding seven (7) months, a report of such shall be filed with the Arkansas Legislative Council.

The provisions of this section shall be in effect only from July 1, ~~2014~~ 2015 through June 30, ~~2015~~ 2016.

SECTION 14. 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.

The provisions of this section shall be in effect only from July 1, 2015 through June 30, 2016.

SECTION 15. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

CONTINGENT POSITIONS. There is hereby established for the Department of Finance and Administration - Revenue Division - Contingent Positions for the ~~2014-2015~~ 2015-2016 fiscal year, the following maximum number of regular employees whose salaries shall be governed by the provisions of the Uniform Classification and Compensation Act (Arkansas Code 21-5-201 et seq.), or its successor, and all laws amendatory thereto. All persons occupying positions authorized herein are hereby governed by the provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas Code 21-5-101), or its successor.

#### CONTINGENT POSITIONS - DATA ENTRY

		MAXIMUM	SALARY RATE
ITEM CLASS		NO. OF	FISCAL YEARS
<u>NO. CODE TITLE</u>	<u>EMPLOYEES</u>	<u>2014-15</u>	<u>2015-2016</u>
(1) CO42C DFA REVENUE SUPERVISOR	2		GRADE C114
(2) CO59C DFA SERVICE REPRESENTATIVE	8		GRADE C111
(3) CO76C DFA TECHNICIAN	<u>40</u>		GRADE C108
MAX CONTINGENT EMPLOYEES	50		

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

The provisions of this section shall be in effect only from July 1, 2015 through June 30, 2016.

SECTION 16. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS



1 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. COMMERCIAL  
2 DRIVER LICENSE FUND TRANSFER. The Chief Fiscal Officer of the State shall at  
3 each end of the fiscal year cause to be transferred into the State Central  
4 Services Fund the excess of the Commercial Driver License Fund funds over an  
5 amount equal to the three (3) most recent fiscal year budgets of the  
6 Commercial Driver License Fund to defray state support for related purposes,  
7 including but not limited to personal services and operating expenses, as  
8 required to carry out the functions, powers and duties of the Revenue  
9 Division of the Department of Finance and Administration pursuant to A.C.A.  
10 19-6-459 and 27-23-124.

11 The provisions of this section shall be in effect only from July 1,  
12 2015 through June 30, 2016.

13  
14 SECTION 17. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
15 authorized by this act shall be limited to the appropriation for such agency  
16 and funds made available by law for the support of such appropriations; and  
17 the restrictions of the State Procurement Law, the General Accounting and  
18 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
19 Procedures and Restrictions Act, or their successors, and other fiscal  
20 control laws of this State, where applicable, and regulations promulgated by  
21 the Department of Finance and Administration, as authorized by law, shall be  
22 strictly complied with in disbursement of said funds.

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

32  
33 SECTION 19. EMERGENCY CLAUSE. It is found and determined by the  
34 General Assembly, that the Constitution of the State of Arkansas prohibits  
35 the appropriation of funds for more than a one (1) year period; that the  
36 effectiveness of this Act on July 1, 2015 is essential to the operation of

1 the agency for which the appropriations in this Act are provided, and that in  
2 the event of an extension of the legislative session, the delay in the  
3 effective date of this Act beyond July 1, 2015 could work irreparable harm  
4 upon the proper administration and provision of essential governmental  
5 programs. Therefore, an emergency is hereby declared to exist and this Act  
6 being necessary for the immediate preservation of the public peace, health  
7 and safety shall be in full force and effect from and after July 1, 2015.