1	State of Arkansas
2	As Engrossed: H2/6/19 H2/27/19
3	92nd General Assembly A B1II
4	Regular Session, 2019 HOUSE BILL 1341
5	
6	By: Representatives Cavenaugh, Bentley, Bragg, Payton, Brown, Christiansen, Della Rosa, Gates, M.
7	Gray, Ladyman, Lundstrum, Lynch, McCollum, Penzo, Petty, Rushing, S. Smith, Speaks, Vaught
8	By: Senator B. Ballinger
9	
10	For An Act To Be Entitled
11	AN ACT CONCERNING STATE ACCOUNTING AND BUDGETARY
12	PROCEDURES; TO CREATE THE GOVERNMENT FINANCIAL
13	DISCLOSURE AND ACCOUNTABILITY ACT OF 2019; TO AMEND
14	THE LAW CONCERNING THE BUDGET REQUESTS OF CERTAIN
15	STATE OFFICES AND DEPARTMENTS; TO AMEND THE LAW
16	CONCERNING THE EXPENDITURE OF CASH FUNDS; AND FOR
17	OTHER PURPOSES.
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19	
20	Subtitle
21	TO CREATE THE GOVERNMENT FINANCIAL
22	DISCLOSURE AND ACCOUNTABILITY ACT OF
23	2019.
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26	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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28	SECTION 1. DO NOT CODIFY. <u>Title.</u>
29	This act shall be known and may be cited as the "Government Financial
30	Disclosure and Accountability Act of 2019".
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32	SECTION 2. DO NOT CODIFY. Legislative intent.
33	(a) It is the intent of the General Assembly:
34	(1) To provide for additional transparency in the budgeting and
35	expenditure procedures used by constitutional officers and agencies;
36	(2) To require additional financial disclosures to better enable

1	the General Assembly to responsibly appropriate state funds;
2	(3) To ensure that the state and the public have the necessary
3	information to determine whether state funds are being used in an appropriate
4	and fiscally responsible manner; and
5	(4) That, to the extent this section conflicts with any
6	provision of the Arkansas Constitution, the Arkansas Constitution applies.
7	(b) It is not the intent of the General Assembly to:
8	(1) Make the constitutional officers and agencies state agencies
9	for purposes of state accounting and budgetary procedures;
10	(2) Require the constitutional officers and agencies to submit
11	annual operations plans that are the same as the annual operations plans
12	required for state agencies; or
13	(3) Apply the procurement laws in Arkansas Code, Title 19,
14	Chapter 11, to the constitutional officers and agencies to the extent that
15	the procurement laws do not already apply.
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17	SECTION 3. Arkansas Code § 19-4-201(b)(2), concerning the authority of
18	the Governor with respect to the execution of the state budget, is amended to
19	read as follows:
20	(2) $\underline{(A)}$ Budget requests for administration and operation of the
21	legislative branch, the judicial branch, the elective constitutional offices,
22	the Arkansas Department of Transportation, the Office of the Arkansas
23	Lottery, and the Arkansas State Game and Fish Commission shall be submitted
24	directly to the Legislative Council without any recommendation by the
25	Governor.
26	(B) Each budget request submitted under subdivision
27	(b)(2)(A) of this section shall:
28	(i) Include all of the information required for
29	other public entities under this chapter;
30	(ii) Be in substantially the same format as budget
31	requests for other public entities under this chapter; and
32	(iii) Include a detailed listing of any
33	unappropriated funds, including without limitation the sources of the funds,
34	the fund balances, and the expenditures of the funds for the previous fiscal
35	<u>year.</u>

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1	SECTION 4. Arkansas Code Title 19, Chapter 4, Subchapter 8, is amended
2	to add an additional section to read as follows:
3	19-4-817. Constitutional officers and agencies.
4	(a) Beginning with fiscal year 2021, cash funds of the following
5	constitutional officers and departments shall be budgeted and proposed
6	expenditures approved by enactments of the General Assembly:
7	(1) The Governor;
8	(2) The Secretary of State;
9	(3) The Attorney General;
10	(4) The Treasurer of State;
11	(5) The Auditor of State;
12	(6) The Commissioner of State Lands;
13	(7) The Supreme Court and its justices;
14	(8) The Arkansas State Game and Fish Commission;
15	(9) The Arkansas Department of Transportation;
16	(10) The General Assembly; and
17	(11) The respective staffs of the officers listed in this
18	subsection.
19	(b) The General Assembly shall budget, approve, and appropriate
20	expenditures of cash funds by the enactment of separate appropriation bills
21	setting forth the purpose for which the moneys are to be expended and the
22	dollar amount to be expended for that purpose.
23	(c) The constitutional officers and agencies listed in subsection (a)
24	of this section shall submit any budgetary information requested by the
25	Legislative Council and shall undertake whatever budgetary procedures the
26	Legislative Council may establish for the appropriation of cash funds.
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28	/s/Cavenaugh
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