

1 State of Arkansas  
2 94th General Assembly  
3 Fiscal Session, 2024  
4

# A Bill

HOUSE BILL 1096

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 WHICH SHALL BE SUPPLEMENTAL AND IN  
11 ADDITION TO THOSE FUNDS APPROPRIATED BY ACT 65 OF  
12 2023; AND FOR OTHER PURPOSES.  
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## Subtitle

15 AN ACT FOR THE OFFICE OF THE TREASURER OF  
16 STATE - REFUND OF LOCAL TAXES  
17 SUPPLEMENTAL APPROPRIATION.  
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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 which shall be supplemental and in addition to those  
28 funds appropriated in Section 1 of Act 65 of 2023, the following:  
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ITEM	FISCAL YEAR
NO.	2023-2024
(01) REFUNDS - CITY SHARE	<u>\$100,000,000</u>

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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 which shall be supplemental and in addition to  
 3 those funds appropriated in Section 2 of Act 65 of 2023, the following:

5 ITEM	FISCAL YEAR
6 <u>NO.</u>	2023-2024
7 (01) REFUNDS - COUNTY SHARE	<u>\$90,000,000</u>

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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 funds provided by the General Assembly for the operations of  
 30 the Office of the Treasurer of State are, due to unforeseen circumstances,  
 31 insufficient for the Office of the Treasurer of State to continue to provide  
 32 essential governmental services; that the provisions of this act will provide  
 33 the necessary monies for the Office of the Treasurer of State to continue  
 34 such services; and that a delay in the effective date of this Act could work  
 35 irreparable harm upon the proper administration and provision of essential  
 36 governmental programs. Therefore, an emergency is hereby declared to exist

1 and this Act being necessary for the immediate preservation of the public  
2 peace, health and safety shall be in full force and effect from and after the  
3 date of its passage and approval.

4 If the bill is neither approved nor vetoed by the Governor, it shall  
5 become effective on the expiration of the period of time during which the  
6 Governor may veto the bill. If the bill is vetoed by the Governor and the  
7 veto is overridden, it shall become effective on the date the last house  
8 overrides the veto.

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