

1 State of Arkansas
2 92nd General Assembly
3 Fiscal Session, 2020
4

A Bill

HOUSE BILL 1055

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 FOR THE FISCAL YEAR ENDING JUNE
11 30, 2021; AND FOR OTHER PURPOSES.
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Subtitle

14 AN ACT FOR THE OFFICE OF THE TREASURER OF
15 STATE - REFUND OF LOCAL TAXES
16 APPROPRIATION FOR THE 2020-2021 FISCAL
17 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, 2021, the
28 following:
29

ITEM	FISCAL YEAR
NO.	2020-2021
(01) REFUNDS - CITY SHARE	<u>\$750,000,000</u>

33
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, 2021, the
 3 following:

5 ITEM	FISCAL YEAR
6 <u>NO.</u>	<u>2020-2021</u>
7 (01) REFUNDS - COUNTY SHARE	<u>\$750,000,000</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.

27
 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, 2020 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, 2020 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

being necessary for the immediate preservation of the public peace, health
and safety shall be in full force and effect from and after July 1, 2020.

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