

State of Arkansas  
89th General Assembly  
Regular Session, 2013

# A Bill

SENATE BILL 21

By: Joint Budget Committee

## For An Act To Be Entitled

AN ACT TO AMEND ARKANSAS CODE TITLE 19, CHAPTER 6,  
SUBCHAPTERS 2, 3, 4 AND 8 - THE REVENUE  
CLASSIFICATION LAW OF ARKANSAS; AND FOR OTHER  
PURPOSES.

## Subtitle

AN ACT TO AMEND THE REVENUE  
CLASSIFICATION LAW OF ARKANSAS; AND FOR  
OTHER PURPOSES.

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

SECTION 1. Arkansas Code § 19-4-906(a)(104) concerning motor vehicle restrictions and authorizations, is amended to read as follows:

(104) ~~Ouachita Technical College~~ College of The Ouachitas 10

SECTION 2. Arkansas Code Title 19, Chapter 6, Subchapter 2 is amended by adding the following new subsections to reflect current General Revenues Enumerated to read as follows:

(67) International student exchange visitor placement organization registration fees, as enacted by Acts 2009, No. 966, and all laws amendatory thereto, the International Student Exchange Visitor Placement Organization Registration Act § 6-18-1701 et seq.; ~~and~~

(68) [Effective July 1, 2012.] The first four million dollars (\$4,000,000) of the eight and one-half cent (8½¢) tax on distillate special fuels levied each fiscal year under § 26-56-201(a)(1)(A)(i); ~~and~~

(69) Certification of tobacco product manufacturers civil penalties, § 26-



57-1303(a)(10)(B); and  
(70) Sale, distribution and stamping of tobacco products civil penalties,  
§ 26-57-1306(f)(1).

SECTION 3. Arkansas Code Title 19, Chapter 6, Subchapter 3 is amended by adding the following new subsections to reflect current Special Revenues Enumerated to read as follows:

- (244) Annual fleet management fees, § 27-14-610(e)(2); ~~and~~  
 (245) Securities agents branch office registration filing fees, § 23-42-304(a)(5);  
(246) Registration for nonprofit motor vehicle fleets management fees, § 27-14-611(d)(1); and  
(247) Suspended registration reinstatement fees, § 27-22-103(b)(4)(B)(i).

SECTION 4. Arkansas Code §19-6-484 concerning the Conservation Tax Fund, is amended to read as follows:

19-6-484. Conservation Tax Fund.

The Conservation Tax Fund shall consist of those general revenues as specified in § 26-56-201(g)(1)(D) and those special revenues as specified in § 19-6-301(193) there to be distributed to the fund accounts as set out below, which are created by this section unless specifically created in other provisions of the Arkansas Code, and under the following procedures:

(1) The Revenue Division of the Department of Finance and Administration shall deposit the funds collected under § 26-52-101 et seq. for gross receipts taxes and § 26-53-101 et seq. for compensating taxes into the State Treasury, there to be credited to the Revenue Holding Fund Account of the State Apportionment Fund;

(2)(A) On the last day of each month, the Chief Fiscal Officer of the State shall certify to the State Treasurer the estimated amount of gross receipts and compensating tax collections in the Revenue Holding Fund Account that are a result of the changes by the passage of Arkansas Constitution, Amendment 75.

(B) The State Treasurer shall then transfer the amount so certified to the Special Revenue Fund Account of the State Apportionment Fund as part of the gross special revenues.

(C) After the deductions as set out in § 19-5-203 have

been made, the remaining amount shall be credited to the Conservation Tax Fund.

(D) The remaining gross receipts and compensating tax collections remaining in the Revenue Holding Fund Account shall be credited to the General Revenue Fund Account of the State Apportionment Fund, there to be distributed with the other gross general revenue collections for that month in accordance with the provisions of § 19-5-201 et seq.; and

(3) The State Treasurer shall then make the following transfers from the Conservation Tax Fund to the fund accounts set out below at the end of each month:

(A) Forty-five percent (45%) to the Game Protection Fund to be used exclusively by the Arkansas State Game and Fish Commission as appropriated by the General Assembly;

(B) Forty-five percent (45%) to the Department of Parks and Tourism Fund Account to be used by the Department of Parks and Tourism for state park purposes as appropriated by the General Assembly;

(C) Nine percent (9%) to the Arkansas Department of Heritage Fund Account to be used exclusively by the Department of Arkansas Heritage as appropriated by the General Assembly; and

(D)(i) One percent (1%) to the Keep Arkansas Beautiful Fund Account to be used exclusively by Keep Arkansas Beautiful as appropriated by the General Assembly.

(ii) The Keep Arkansas Beautiful Fund Account shall also consist of the special revenues as specified in § 19-6-301(203).

SECTION 5. Arkansas Code § 19-6-802, concerning the Arkansas Citizens First Responder Safety Enhancement Fund, is amended to read as follows:  
19-6-802. Arkansas Citizens First Responder Safety Enhancement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Citizens First Responder Safety Enhancement Fund".

(b) The fund shall consist of eighty percent (80%) of the fines collected under § 27-22-111(a).

~~(b)~~ (c) The fund is to be used as appropriated by the General Assembly as follows:

(1) Fifty percent (50%) of the fund shall be used for emergency

medical services; and

(2) Fifty percent (50%) of the fund shall be used for local law enforcement.

SECTION 6. Arkansas Code § 19-6-816, concerning special revenues for the Arkansas Retirement Community Program Fund Account, is amended to read as follows:

19-6-816. Arkansas Retirement Community Program Fund Account.

The Arkansas Retirement Community Program Fund Account shall consist of those special revenues as specified in § 19-6-301(243), and any other revenues as may be authorized by law, there to be used by the ~~Arkansas Economic Development Commission~~ Arkansas Institute for Economic Advancement at the University of Arkansas at Little Rock for payment of administrative and personnel costs and other costs of the ~~department-associated~~ Arkansas Association of Development Organizations associated with administering the Arkansas Retirement Community Program, as set out in the Arkansas Retirement Community Program Act, § 15-14-101 et seq.

SECTION 7. Arkansas Code Title 19, Chapter 6, Subchapter 8 is amended by adding the following new section concerning the State Aid Street Fund to read as follows:

19-6-819. State Aid Street Fund.

The State Aid Street Fund shall consist of one cent (1¢) per gallon tax from revenue distributed under the Arkansas Highway Revenue Distribution Law from the proceeds derived from existing motor fuel taxes and distillate fuel taxes, there to be used for construction, reconstruction, and improvements of the state aid street system and apportioned to municipalities as prescribed in § 27-72-413.

SECTION 8. Arkansas Code § 19-11-220(a)(26) concerning agency procurement officials, is amended to read as follows:

(26) ~~Ouachita Technical College~~ College of The Ouachitas;

SECTION 9. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that various laws have been enacted since the passage of the Revenue Classification Law which have changed or created

various revenues collected by the State, and that this amendment to the Revenue Classification Law is necessary in order to reflect the various taxes, licenses, fees and other revenues levied and collected for the support of and use by State Government as they currently exist and from which appropriations which become effective July 1, 2013 have been made by the Eighty-Ninth General Assembly. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013.

**APPROVED: 04/22/2013**