

State of Arkansas  
89th General Assembly  
Regular Session, 2013

# A Bill

SENATE BILL 342

By: Senator Teague

## For An Act To Be Entitled

AN ACT TO AUTHORIZE FUND TRANSFERS TO PAY STATE AND LOCAL SALES AND USE TAXES FOR THE PURCHASE OF STATE VEHICLES; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

## Subtitle

TO AUTHORIZE FUND TRANSFERS TO PAY STATE AND LOCAL SALES AND USE TAXES FOR THE PURCHASE OF STATE VEHICLES; AND TO DECLARE AN EMERGENCY.

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

SECTION 1. Arkansas Code § 22-8-206(d), concerning the purchase of state vehicles, is amended to read as follows:

(d)(1) ~~In the event that~~ If the director determines that ~~any a~~ a state agency, ~~as defined by § 22-8-203(4),~~ has sufficient funding from sources other than general revenues that may be used to purchase vehicles requested by the state agency, he or she shall transfer on his or her books and on the books of the Auditor of State and the Treasurer of State an amount that is equal to the price of the vehicles and that includes applicable state and local sales and use taxes from the fund from which the funding is available to the Motor Vehicle Acquisition Revolving Fund.

(2) Upon approval by the Chief Fiscal Officer of the State, an amount appropriated to the Motor Vehicle Acquisition Revolving Fund ~~appropriation under subdivision (d)(1) of this section~~ shall be transferred from the Motor Vehicle Acquisition Revolving Fund to the designated appropriation of the state agency.



(3) ~~In the event that~~ If the funds are held in depositories other than the State Treasury, the administrative head of the affected state agency shall issue a check drawn against the funds, which shall be deposited into the Motor Vehicle Acquisition Revolving Fund as a nonrevenue receipt.

SECTION 2. Arkansas Code § 22-8-206(e), concerning the purchase of state vehicles, is amended to read as follows:

(e) After seeking the advice of the Legislative Council, in order to effectuate the intent and purposes of this subchapter, the Chief Fiscal Officer of the State shall have the authority to transfer:

(1) Appropriations from the Property Sales Holding Fund to the Motor Vehicle Acquisition Revolving Fund; and

(2) Appropriations or funds from the Motor Vehicle Acquisition Revolving Fund to the designated state agency appropriation and fund from which the payment for the purchase of vehicles including state and local sales and use taxes is to be made.

SECTION 3. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that the failure to include provisions for the payment of state and local sales and use taxes in the conditions for appropriation transfers under the Automobile and Pickup Truck Acquisition Act for the State of Arkansas may cause funding shortages and work irreparable harm upon the proper administration and provision of essential government services or programs. 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:

(1) The date of its approval by the Governor;

(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.

APPROVED: 04/23/2013