

Stricken language will be deleted and underlined language will be added.
Act 680 of the Regular Session

State of Arkansas
91st General Assembly
Regular Session, 2017

As Engrossed: H2/24/17 H3/15/17

A Bill

HOUSE BILL 1243

By: Joint Budget Committee

For An Act To Be Entitled

AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE SERVICES DIVISION FOR THE FISCAL YEAR ENDING JUNE 30, 2018; AND FOR OTHER PURPOSES.

Subtitle

AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE SERVICES DIVISION APPROPRIATION FOR THE 2017-2018 FISCAL YEAR.

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

SECTION 1. REGULAR SALARIES - REVENUE SERVICES DIVISION. There is hereby established for the Department of Finance and Administration - Revenue Services Division for the 2017-2018 fiscal year, the following maximum number of regular employees.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual
				Salary Rate Fiscal Year
				2017-2018
(1)	N003N	DFA REV ASST COMMR OPS & ADMIN	1	GRADE N912
(2)	N004N	DFA REV ASST COMMR POLICY & LEGAL	1	GRADE N912
(3)	N037N	DFA DRIVER LICENSE ADMINISTRATOR	1	GRADE N909
(4)	N035N	DFA MOTOR VEHICLE ADMINISTRATOR	1	GRADE N909



(5)	G002N	DFA REVENUE CHIEF COUNSEL	1	GRADE N909
(6)	N030N	DFA STATE REVENUE OFFICE ADMIN	1	GRADE N909
(7)	N029N	DFA TAX ADMINISTRATOR	2	GRADE N909
(8)	N028N	DFA TAX AUDIT ADMINISTRATOR	1	GRADE N909
(9)	A003C	DFA REVENUE ASSISTANT ADMINISTRATOR	12	GRADE C130
(10)	A006C	DFA REVENUE TAX DIVISION MANAGER	10	GRADE C129
(11)	G025C	ATTORNEY SUPERVISOR	2	GRADE C127
(12)	G024C	DEPARTMENT ADMINISTRATIVE LAW JUDGE	3	GRADE C127
(13)	G047C	ATTORNEY SPECIALIST	13	GRADE C126
(14)	G045C	DFA DIVISION MANAGER III	2	GRADE C126
(15)	G044C	DFA REV PROBLEM RESOLUTION OFFICER	2	GRADE C126
(16)	G084C	DFA DIVISION MANAGER II	6	GRADE C123
(17)	T106C	DFA REVENUE SECURITY SUPERVISOR	1	GRADE C123
(18)	A033C	TAX AUDITOR SUPERVISOR	28	GRADE C123
(19)	A049C	DFA REVENUE OFFICE DISTRICT MANAGER	5	GRADE C121
(20)	G133C	DFA DIVISION MANAGER I	17	GRADE C120
(21)	T032C	DFA REVENUE SECURITY COORDINATOR	4	GRADE C120
(22)	A054C	TAX AUDITOR II	181	GRADE C120
(23)	A069C	DFA REVENUE OFFICE ASST DIST MANAGER	5	GRADE C119
(24)	A059C	TAX AUDITOR	1	GRADE C119
(25)	A077C	DFA LOCAL REVENUE OFFICE MANAGER	54	GRADE C118
(26)	A074C	FISCAL SUPPORT SUPERVISOR	5	GRADE C118
(27)	A082C	ACCOUNTANT II	1	GRADE C117
(28)	G179C	LEGAL SERVICES SPECIALIST	1	GRADE C117
(29)	S017C	MAINTENANCE COORDINATOR	1	GRADE C117
(30)	A089C	ACCOUNTANT I	1	GRADE C116
(31)	P027C	PUBLIC INFORMATION SPECIALIST	1	GRADE C116
(32)	C037C	ADMINISTRATIVE ANALYST	3	GRADE C115
(33)	A091C	FISCAL SUPPORT ANALYST	23	GRADE C115
(34)	C029C	HEARING OFFICER	26	GRADE C115
(35)	R032C	HUMAN RESOURCES PROGRAM REP	1	GRADE C115
(36)	V015C	PURCHASING SPECIALIST	2	GRADE C115
(37)	A094C	DFA LOCAL REVENUE OFFICE SUPERVISOR	88	GRADE C114
(38)	C042C	DFA REVENUE SUPERVISOR	30	GRADE C114
(39)	C048C	DFA SUPERVISOR	94	GRADE C113
(40)	C046C	LEGAL SUPPORT SPECIALIST	9	GRADE C113

(41)	S046C	MAINTENANCE TECHNICIAN	7	GRADE C113
(42)	C056C	ADMINISTRATIVE SPECIALIST III	12	GRADE C112
(43)	A098C	FISCAL SUPPORT SPECIALIST	2	GRADE C112
(44)	X172C	TAX INVESTIGATOR	34	GRADE C112
(45)	C059C	DFA SERVICE REPRESENTATIVE	673	GRADE C111
(46)	C073C	ADMINISTRATIVE SPECIALIST II	28	GRADE C109
(47)	C076C	DFA TECHNICIAN	69	GRADE C108
(48)	S084C	INSTITUTIONAL SERVICES SUPERVISOR	1	GRADE C104
(49)	S087C	INSTITUTIONAL SERVICES ASSISTANT	<u>10</u>	GRADE C103
		MAX. NO. OF EMPLOYEES	1,477	

SECTION 2. EXTRA HELP - REVENUE SERVICES DIVISION. There is hereby authorized, for the Department of Finance and Administration - Revenue Services Division for the 2017-2018 fiscal year, the following maximum number of part-time or temporary employees, to be known as "Extra Help", payable from funds appropriated herein for such purposes: two hundred twenty-one (221) temporary or part-time employees, when needed, at rates of pay not to exceed those provided in the Uniform Classification and Compensation Act, or its successor, or this act for the appropriate classification.

SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION - OPERATIONS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the State Central Services Fund, for personal services and operating expenses of the Department of Finance and Administration - Revenue Services Division for the fiscal year ending June 30, 2018, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2017-2018</u>
(01) REGULAR SALARIES	\$50,852,532
(02) EXTRA HELP	564,466
(03) PERSONAL SERVICES MATCHING	19,137,187
(04) OVERTIME	125,000
(05) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	27,250,000
(B) CONF. & TRAVEL	115,450

(C) PROF. FEES	157,000
(D) CAP. OUTLAY	550,000
(E) DATA PROC.	0
(06) REFUNDS/REIMBURSEMENTS	<u>25,000</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$98,776,635</u></u>

SECTION 4. APPROPRIATION - COMMERCIAL DRIVERS LICENSE PROGRAM. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Commercial Driver License Fund, for personal services and operating expenses of the Department of Finance and Administration - Revenue Services Division - Commercial Drivers License Program for the fiscal year ending June 30, 2018, the following:

ITEM NO.	FISCAL YEAR 2017-2018
(01) REGULAR SALARIES	\$280,809
(02) PERSONAL SERVICES MATCHING	115,042
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	4,352,352
(B) CONF. & TRAVEL	0
(C) PROF. FEES	0
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$4,748,203</u></u>

SECTION 5. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM PROPERTY TAX REBATES. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Individual Income Tax Withholding Fund, for the purpose of making individual income tax refunds of taxes withheld under the provisions of Arkansas Code beginning at 26-51-901 and property tax rebates under Amendment 79 of the Arkansas Constitution for the fiscal year ending June 30, 2018, the following:

ITEM NO.	FISCAL YEAR 2017-2018
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(01) INDIVIDUAL INCOME TAX & AD VALOREM PROPERTY TAX REBATES - REFUND/REIMBURSEMENTS	<u>\$680,000,000</u>
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SECTION 6. APPROPRIATION - CORPORATE INCOME TAX. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Corporate Income Tax Withholding Fund, for the purpose of making corporate income tax refunds of taxes withheld under the provisions of Arkansas Code 26-51-901 for the fiscal year ending June 30, 2018, the following:

ITEM NO.	FISCAL YEAR 2017-2018
(01) CORPORATE INCOME TAX - REFUND/REIMBURSEMENTS	<u>\$200,000,000</u>

SECTION 7. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Gasoline Tax Refund Fund, for paying the valid gasoline tax refund claims of agricultural users and bus drivers in the manner and to the extent provided by law for the fiscal year ending June 30, 2018, the following:

ITEM NO.	FISCAL YEAR 2017-2018
(01) GASOLINE TAX REFUND CLAIMS	<u>\$1,500,000</u>

SECTION 8. APPROPRIATION - INTERSTATE MOTOR FUEL TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Interstate Motor Fuel Tax Refund Fund, for paying refunds to interstate users of motor fuels and special motor fuels as authorized by law for the fiscal year ending June 30, 2018, the following:

ITEM NO.	FISCAL YEAR 2017-2018
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(01) INTERSTATE MOTOR FUEL TAX - REFUND/REIMBURSEMENTS	<u>\$20,000,000</u>
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SECTION 9. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the Miscellaneous Revolving Fund, for making refunds of taxes erroneously paid and for refunds of the gross receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code 26-52-412 and for other purposes as authorized by law for the fiscal year ending June 30, 2018, the following:

ITEM NO.	FISCAL YEAR 2017-2018
(01) MISCELLANEOUS TAX - REFUND/REIMBURSEMENTS	<u>\$260,000,000</u>

SECTION 10. APPROPRIATION - SPECIAL PLATES. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for administrative and operating expenses of disbursing the Motor Vehicle Special License Plates fees to the proper entities for the fiscal year ending June 30, 2018, the following:

ITEM NO.	FISCAL YEAR 2017-2018
(01) MV SPECIAL PLATES-ADMINISTRATIVE & OPERATING EXPENSES	<u>\$4,000,000</u>

SECTION 11. APPROPRIATION - REVENUE MISCELLANEOUS CASH. There is hereby appropriated, to the Department of Finance and Administration - Revenue Services Division, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for distribution of fees and service charges collected on behalf of other entities and for other purposes as authorized by law for the fiscal year ending June 30, 2018, the following:

ITEM NO.	FISCAL YEAR 2017-2018
<i>(01) DISTRIBUTION OF FEES / SERVICE CHARGES</i>	<i>S <u>\$12,000,000</u></i>

SECTION 12. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

APPROPRIATION TRANSFERS. The Director of the Department of Finance and Administration is authorized to transfer appropriation between refund line item appropriations in this Act. The Director of the Department of Finance and Administration shall immediately report any such transfers to the Arkansas Legislative Council. Such report shall contain the amounts transferred and the reasons for the same.

The provisions of this section shall be in effect only from July 1, ~~2016~~ 2017 through June 30, ~~2017~~ 2018.

SECTION 13. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA HELP EXEMPTION. Extra Help positions authorized herein are specifically exempt from limitation of hours, either by act or regulation. Provided, however, when a temporary or part-time employee is employed by the Department of Finance and Administration - Revenue Services for a period of time exceeding seven (7) months, a report of such shall be filed with the Arkansas Legislative Council.

The provisions of this section shall be in effect only from July 1, ~~2016~~ 2017 through June 30, ~~2017~~ 2018.

SECTION 14. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. AUTHORITY TO EMPLOY CERTIFIED LAW ENFORCEMENT OFFICERS. The Director of the Department of Finance and Administration is authorized to employ ~~not more than one (1)~~ certified law enforcement officers and specialized police personnel as certified under § 12-9-101 et seq. The certified law enforcement ~~offieer~~ officers and specialized police personnel employed under this section shall be responsible for maintaining order and providing for the security, protection, and

safety of the Department of Finance and Administration buildings, grounds, property, employees and customers. The certified law enforcement officer shall have the powers, duties, privileges, and immunities of a *certified law enforcement officer*.

The following two classifications shall be used by the agency for security, protection, and safety personnel:

<u>ITEM CLASS</u>			<u>MAXIMUM</u>	<u>SALARY RATE</u>
<u>NO.</u>	<u>CODE</u>	<u>TITLE</u>	<u>NO. OF</u>	<u>FISCAL YEARS</u>
			<u>EMPLOYEES</u>	<u>2017-2018</u>
<u>(1)</u>	<u>T106C</u>	<u>DFA REVENUE SECURITY SUPERVISOR</u>	<u>1</u>	<u>GRADE C123</u>
<u>(2)</u>	<u>T032C</u>	<u>DFA REVENUE SECURITY COORDINATOR</u>	<u>4</u>	<u>GRADE C120</u>
	<u>MAX. NO. OF</u>	<u>EMPLOYEES</u>	<u>5</u>	

Department of Finance and Administration Alcoholic Beverage Control Enforcement Division will manage training and certification of the certified law enforcement officers and specialized police personnel and maintain all required documentation.

The provisions of this section shall be in effect only from July 1, ~~2016~~ 2017 through June 30, ~~2017~~ 2018.

SECTION 15. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

CONTINGENT POSITIONS. There is hereby established for the Department of Finance and Administration - Revenue Division - Contingent Positions for the ~~2016-2017~~ 2017-2018 fiscal year, the following maximum number of regular employees whose salaries shall be governed by the provisions of the Uniform Classification and Compensation Act (Arkansas Code 21-5-201 et seq.), or its successor, and all laws amendatory thereto. All persons occupying positions authorized herein are hereby governed by the provisions of the Regular Salaries Procedures and Restrictions Act (Arkansas Code 21-5-101), or its successor.

CONTINGENT POSITIONS – DATA ENTRY

			<u>MAXIMUM</u>	<u>SALARY RATE</u>
<u>ITEM CLASS</u>			<u>NO. OF</u>	<u>FISCAL YEARS</u>
<u>NO.</u>	<u>CODE</u>	<u>TITLE</u>	<u>EMPLOYEES</u>	<u>2016-17 2017-2018</u>
<u>(1)</u>	<u>CO42C</u>	<u>DFA REVENUE SUPERVISOR</u>	<u>2</u>	<u>GRADE C114</u>

(2) C059C DFA SERVICE REPRESENTATIVE	8	GRADE C111
(3) C076C DFA TECHNICIAN	<u>40</u>	GRADE C108
MAX CONTINGENT EMPLOYEES	50	

If it has been determined by the Director of the Department of Finance and Administration that the Department cannot continue a contract with a private provider and the Director deems it necessary to utilize Department staff to provide the required services, the Department is allowed, after seeking prior review by the Arkansas Legislative Council or Joint Budget Committee, to utilize the contingent positions for data entry contained in this Section and make the appropriate transfers from the various Maintenance and Operations, Professional Fees and Services or Data Processing line items contained in the Revenue Services Division - Operations Appropriation Section of this Act to Regular Salaries and Personal Services Matching.

The provisions of this section shall be in effect only from July 1, ~~2016~~ 2017 through June 30, ~~2017~~ 2018.

SECTION 16. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized by this act shall be limited to the appropriation for such agency and funds made available by law for the support of such appropriations; and the restrictions of the State Procurement Law, the General Accounting and Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary Procedures and Restrictions Act, or their successors, and other fiscal control laws of this State, where applicable, and regulations promulgated by the Department of Finance and Administration, as authorized by law, shall be strictly complied with in disbursement of said funds.

SECTION 17. LEGISLATIVE INTENT. It is the intent of the General Assembly that any funds disbursed under the authority of the appropriations contained in this act shall be in compliance with the stated reasons for which this act was adopted, as evidenced by the Agency Requests, Executive Recommendations and Legislative Recommendations contained in the budget manuals prepared by the Department of Finance and Administration, letters, or summarized oral testimony in the official minutes of the Arkansas Legislative Council or Joint Budget Committee which relate to its passage and adoption.

SECTION 18. EMERGENCY CLAUSE. It is found and determined by the

General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2017 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2017 could work irreparable harm upon the proper administration and provision of essential governmental 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, 2017.

/s/Joint Budget Committee

APPROVED: 03/27/2017