

Stricken language would be deleted from and underlined language would be added to present law.  
Act 143 of the Fiscal Session

State of Arkansas  
95th General Assembly  
Fiscal Session, 2026

As Engrossed: H4/27/26

**A Bill**

HOUSE BILL 1100

By: Representative Jean

**For An Act To Be Entitled**

AN ACT TO AMEND THE REVENUE STABILIZATION LAW; TO  
CREATE FUNDS; TO MAKE TRANSFERS TO AND FROM FUNDS AND  
FUND ACCOUNTS; TO DECLARE AN EMERGENCY; AND FOR OTHER  
PURPOSES.

**Subtitle**

TO AMEND THE REVENUE STABILIZATION LAW;  
TO CREATE FUNDS; TO MAKE TRANSFERS TO  
AND FROM FUNDS AND FUND ACCOUNTS; AND TO  
DECLARE AN EMERGENCY.

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

SECTION 1. The purpose of this act is to amend the Revenue Stabilization Law and to create funds, and to make transfers to and from funds and fund accounts.

*SECTION 2. Arkansas Code 19-23-101 is amended to read as follows:*

*19-23-101. Allocations for fiscal year 2026-2027 and thereafter. Commencing with the fiscal year beginning July 1, 2026, and each fiscal year thereafter, the Treasurer of State shall transfer all remaining general revenues available for distribution on the last day of business in July 2026, and on the last day of business in each calendar month thereafter during the fiscal year to the various funds and fund accounts participating in general revenues in the proportions of the maximum allocation as the individual allocation to the fund or fund account bears to the total of the maximum*



allocation as provided in § 19-23-101 (a) and (b).

SECTION 3. Arkansas Code 19-23-102 is amended to read as follows:

19-23-102. Maximum allocations of revenues for fiscal year 2026-2027 and thereafter.

(a) ALLOCATION A. The Treasurer of State shall first make monthly allocations in the proportions set out in this subsection to the funds and fund accounts listed below until there has been transferred a total of six billion six hundred forty four million four hundred twenty three thousand three hundred forty-eight dollars (\$6,644,423,348) or so much thereof as may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
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*PUBLIC SCHOOL FUND*

(1) Division of Elementary and Secondary Education	
Public School Fund Account	\$2,443,582,431
(2) State Library Public School Fund Account	\$ 5,246,985
(3) Division of Career and Technical Education Public	
School Fund Account	\$ 25,002,001
(4) Division of Career and Technical Education Public	
School Fund Account - Adult Education	\$ 7,894,934

*GENERAL EDUCATION FUND*

(1) Division of Elementary and Secondary Education	
Fund Account	\$ 18,282,199
(2) Educational Facilities Partnership Fund Account	\$ -
(3) Division of Public School Academic Facilities	
and Transportation Fund Account	\$ 3,052,280
(4) Educational Television Fund Account	\$ 5,986,636
(5) Arkansas School for the Deaf and Blind Fund Account	\$ 20,490,948
(6) State Library Fund Account	\$ 3,648,472
(7) Rehabilitation Services Fund Account	\$ 11,106,154
(8) Child Care Grant Fund Account	\$ 7,056,193
(9) Child Care and Early Childhood Education	
Fund Account	\$ 2,589,553

*Technical Institutes:*

(10) Northwest Technical Institute Fund Account \$ 3,151,617

*DEPARTMENT OF HUMAN SERVICES FUND*

(1) Department of Human Services Administration  
Fund Account \$ 23,284,453

(2) Children and Family Services Fund Account 129,952,055

(3) Youth Services Fund Account 49,691,072

(4) Developmental Disabilities Services Fund Account 61,010,843

(5) Medical Services Fund Account 2,385,066

(6) Department of Human Services Grants Fund Account 1,402,725,705

(7) Behavioral Health Services Fund Account 97,632,754

(8) Provider Services and Quality Assurance Fund  
Account 5,578,156

(9) County Operations Fund Account 57,705,676

*STATE GENERAL GOVERNMENT FUND*

(1) Division of Arkansas Heritage Fund Account \$ 7,212,929

(2) Department of Agriculture Fund Account 21,528,662

(3) Department of Labor and Licensing Fund Account 3,738,115

(4) Division of Higher Education Fund Account 12,066,588

(5) Higher Education Grants Fund Account 43,619,625

(6) Arkansas Economic Development Commission  
Fund Account 19,213,976

(7) Division of Correction Inmate Care  
and Custody Fund Account 431,457,721

(8) Division of Correction Inmate Care  
and Custody Fund Account - Medical Contract 144,398,915

(9) Division of Community Correction Fund Account 60,957,735

(10) Department of the Military Fund Account 8,306,150

(11) Parks and Tourism Fund Account 22,082,257

(12) Division of Environmental Quality  
Fund Account 3,996,546

(13) Miscellaneous Agencies Fund Account 102,041,390

*COUNTY AID FUND* \$ 19,928,613

COUNTY JAIL REIMBURSEMENT FUND	\$ 34,800,000
CRIME INFORMATION SYSTEM FUND	\$ 2,204,581
CHILD SUPPORT ENFORCEMENT FUND	\$ 12,358,585
PUBLIC HEALTH FUND	\$ 77,059,639
PERFORMANCE FUND	\$ -
MUNICIPAL AID FUND	\$ 27,316,052
DIVISION OF ARKANSAS STATE POLICE FUND	\$ 103,150,337
DIVISION OF WORKFORCE SERVICES FUND-NEW HIRE REGISTRY	\$ 139,500
DIVISION OF WORKFORCE SERVICES FUND-ADULT EDUCATION	\$ 983,374
DIVISION OF WORKFORCE SERVICES FUND-MANUFACTURING EXTENSION NETWORK	\$ 631,977
STATE SERVICES FOR THE BLIND FUND	\$ 1,834,384
SKILLS DEVELOPMENT FUND	\$ 3,355,764
ARKANSAS CHILDREN'S EDUCATIONAL FREEDOM ACCOUNT FUND	\$ 309,487,318
SUSTAINABLE BUILDING MAINTENANCE PROGRAM FOR STATE- SUPPORTED INSTITUTIONS OF HIGHER EDUCATION REVOLVING LOAN FUND	\$ -
 INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$ 64,866,267
(2) ARKANSAS TECH UNIVERSITY FUND	\$ 36,461,729
(3) HENDERSON STATE UNIVERSITY FUND	\$ 17,971,602
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ 19,015,278
(5) UNIVERSITY OF ARKANSAS FUND	\$ 140,385,133
(6) UNIVERSITY OF ARKANSAS FUND-UA SYSTEM	\$ 3,479,474
(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ 2,369,274
(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF AGRICULTURE	\$ 65,800,138
(9) UNIVERSITY OF ARKANSAS FUND-CLINTON SCHOOL	\$ 2,336,896
(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE INSTITUTE	\$ 2,458,634
(11) SCHOOL FOR MATH, SCIENCES, AND ARTS FUND	\$ 1,133,048
(12) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$ 21,146,708
(13) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$ 57,476,668
(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$ 93,012,881
(15) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND -	

<i>CHILD ABUSE/RAPE/DOMESTIC VIOLENCE</i>	\$	350,000
(16) <i>UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - PEDIATRICS/PSYCHIATRIC RESEARCH</i>	\$	1,985,100
(17) <i>UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - INDIGENT CARE</i>	\$	5,438,340
(18) <i>UNIVERSITY OF ARKANSAS AT MONTICELLO FUND</i>	\$	16,362,815
(19) <i>UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND</i>	\$	21,233,745
(20) <i>UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND - 1890 LAND GRANT STATE MATCH</i>	\$	5,800,000
(21) <i>UNIVERSITY OF CENTRAL ARKANSAS FUND</i>	\$	53,564,626
(22) <i>ARKANSAS NORTHEASTERN COLLEGE FUND</i>	\$	8,612,168
(23) <i>ARKANSAS STATE UNIVERSITY - BEEBE FUND</i>	\$	11,333,296
(24) <i>ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME FUND</i>	\$	3,630,147
(25) <i>ARKANSAS STATE UNIVERSITY - NEWPORT FUND</i>	\$	6,872,106
(26) <i>COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND</i>	\$	3,859,461
(27) <i>UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY COLLEGE FUND</i>	\$	8,809,839
(28) <i>ARKANSAS STATE UNIVERSITY MID-SOUTH FUND</i>	\$	3,950,780
(29) <i>ARKANSAS STATE UNIVERSITY MID-SOUTH FUND - ADTEC</i>	\$	1,527,000
(30) <i>NATIONAL PARK COLLEGE FUND</i>	\$	9,098,158
(31) <i>NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND</i>	\$	7,787,709
(32) <i>NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND</i>	\$	11,701,713
(33) <i>PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND</i>	\$	8,756,826
(34) <i>UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN FUND</i>	\$	3,549,348
(35) <i>SAU-TECH FUND</i>	\$	5,528,091
(36) <i>SAU-TECH FUND-ENVIRONMENTAL TRAINING ACADEMY</i>	\$	375,036
(37) <i>SAU-TECH FUND-FIRE TRAINING ACADEMY</i>	\$	1,780,943
(38) <i>SOUTH ARKANSAS COLLEGE FUND</i>	\$	5,962,675
(39) <i>UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND</i>	\$	4,393,950
(40) <i>UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA FUND</i>	\$	4,440,099

(41) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$ 5,330,150
(42) BLACK RIVER TECHNICAL COLLEGE FUND	\$ 6,659,119
(43) ARKANSAS STATE UNIVERSITY THREE RIVERS FUND	\$ 3,547,197
(44) OZARKA COLLEGE FUND	\$ 3,099,194
(45) UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE FUND	\$ 14,854,668
(46) SOUTHEAST ARKANSAS COLLEGE FUND	\$ 5,388,403

(b) ALLOCATION B. Then after making the maximum annual allocations provided for in subsection (a) of this section, the Treasurer of State shall then make allocations from the remaining general revenues available for distribution, as set forth in this subsection, to the funds and fund accounts listed below until there has been transferred a total of sixty million seven hundred forty seven thousand two hundred nine dollars (\$60,747,209) or so much thereof that may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
<i>PUBLIC SCHOOL FUND</i>	
(1) Division of Elementary and Secondary Education Public School Fund Account	\$ -
(2) State Library Public School Fund Account	\$ 394,934
(3) Division of Career and Technical Education Public School Fund Account	\$ 1,881,871
(4) Division of Career and Technical Education Public School Fund Account - Adult Education	\$ 594,242
<i>GENERAL EDUCATION FUND</i>	
(1) Division of Elementary and Secondary Education Fund Account	\$ -
(2) Educational Facilities Partnership Fund Account	\$ -
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$ -
(4) Educational Television Fund Account	\$ -

(5) Arkansas School for the Deaf and Blind Fund Account	\$	-
(6) State Library Fund Account	\$	274,616
(7) Rehabilitation Services Fund Account	\$	835,947
(8) Child Care Grant Fund Account	\$	-
(9) Child Care and Early Childhood Education Fund Account	\$	-
Technical Institutes:		
(10) Northwest Technical Institute Fund Account	\$	237,219

## DEPARTMENT OF HUMAN SERVICES FUND

(1) Department of Human Services Administration Fund Account	\$	1,752,593
(2) Children and Family Services Fund Account		9,781,338
(3) Youth Services Fund Account		3,740,188
(4) Developmental Disabilities Services Fund Account		4,592,214
(5) Medical Services Fund Account		179,521
(6) Department of Human Services Grants Fund Account		-
(7) Behavioral Health Services Fund Account		7,348,702
(8) Provider Services and Quality Assurance Fund Account		419,861
(9) County Operations Fund Account		-

## STATE GENERAL GOVERNMENT FUND

(1) Division of Arkansas Heritage Fund Account	\$	542,909
(2) Department of Agriculture Fund Account		1,620,437
(3) Department of Labor and Licensing Fund Account		281,364
(4) Division of Higher Education Fund Account		-
(5) Higher Education Grants Fund Account		-
(6) Arkansas Economic Development Commission Fund Account		1,446,213
(7) Division of Correction Inmate Care and Custody Fund Account		-
(8) Division of Correction Inmate Care and Custody Fund Account - Medical Contract		-
(9) Division of Community Correction Fund Account		-
(10) Department of the Military Fund Account		625,194

(11) Parks and Tourism Fund Account	-
(12) Division of Environmental Quality Fund Account	300,815
(13) Miscellaneous Agencies Fund Account	5,776,643
COUNTY AID FUND	\$ 1,500,003
COUNTY JAIL REIMBURSEMENT FUND	\$ -
CRIME INFORMATION SYSTEM FUND	\$ -
CHILD SUPPORT ENFORCEMENT FUND	\$ 930,216
PUBLIC HEALTH FUND	\$ 5,792,661
PERFORMANCE FUND	\$ -
MUNICIPAL AID FUND	\$ 2,056,047
DIVISION OF ARKANSAS STATE POLICE FUND	\$ 7,318,720
DIVISION OF WORKFORCE SERVICES FUND-NEW HIRE REGISTRY	\$ 10,500
DIVISION OF WORKFORCE SERVICES FUND-ADULT EDUCATION	\$ 74,017
DIVISION OF WORKFORCE SERVICES FUND-MANUFACTURING EXTENSION NETWORK	\$ 47,568
STATE SERVICES FOR THE BLIND FUND	\$ 138,072
SKILLS DEVELOPMENT FUND	\$ 252,584
ARKANSAS CHILDREN'S EDUCATIONAL FREEDOM ACCOUNT FUND	\$ -
SUSTAINABLE BUILDING MAINTENANCE PROGRAM FOR STATE- SUPPORTED INSTITUTIONS OF HIGHER EDUCATION REVOLVING LOAN FUND	\$ -
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$ -
(2) ARKANSAS TECH UNIVERSITY FUND	\$ -
(3) HENDERSON STATE UNIVERSITY FUND	\$ -
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ -
(5) UNIVERSITY OF ARKANSAS FUND	\$ -
(6) UNIVERSITY OF ARKANSAS FUND-UA SYSTEM	\$ -
(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ -
(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF AGRICULTURE	\$ -
(9) UNIVERSITY OF ARKANSAS FUND-CLINTON SCHOOL	\$ -
(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE	\$ -

<i>INSTITUTE</i>	\$	-
(11) <i>SCHOOL FOR MATH, SCIENCES, AND ARTS FUND</i>	\$	-
(12) <i>UNIVERSITY OF ARKANSAS AT FORT SMITH FUND</i>	\$	-
(13) <i>UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND</i>	\$	-
(14) <i>UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND</i>	\$	-
(15) <i>UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - CHILD ABUSE/RAPE/DOMESTIC VIOLENCE</i>	\$	-
(16) <i>UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - PEDIATRICS/PSYCHIATRIC RESEARCH</i>	\$	-
(17) <i>UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - INDIGENT CARE</i>	\$	-
(18) <i>UNIVERSITY OF ARKANSAS AT MONTICELLO FUND</i>	\$	-
(19) <i>UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND</i>	\$	-
(20) <i>UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND - 1890 LAND GRANT STATE MATCH</i>	\$	-
(21) <i>UNIVERSITY OF CENTRAL ARKANSAS FUND</i>	\$	-
(22) <i>ARKANSAS NORTHEASTERN COLLEGE FUND</i>	\$	-
(23) <i>ARKANSAS STATE UNIVERSITY - BEEBE FUND</i>	\$	-
(24) <i>ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME FUND</i>	\$	-
(25) <i>ARKANSAS STATE UNIVERSITY - NEWPORT FUND</i>	\$	-
(26) <i>COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND</i>	\$	-
(27) <i>UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY COLLEGE FUND</i>	\$	-
(28) <i>ARKANSAS STATE UNIVERSITY MID-SOUTH FUND</i>	\$	-
(29) <i>ARKANSAS STATE UNIVERSITY MID-SOUTH FUND - ADTEC</i>	\$	-
(30) <i>NATIONAL PARK COLLEGE FUND</i>	\$	-
(31) <i>NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND</i>	\$	-
(32) <i>NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND</i>	\$	-
(33) <i>PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND</i>	\$	-
(34) <i>UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN FUND</i>	\$	-
(35) <i>SAU-TECH FUND</i>	\$	-
(36) <i>SAU-TECH FUND-ENVIRONMENTAL TRAINING ACADEMY</i>	\$	-

(37) SAU-TECH FUND-FIRE TRAINING ACADEMY	\$	-
(38) SOUTH ARKANSAS COLLEGE FUND	\$	-
(39) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND	\$	-
(40) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA FUND	\$	-
(41) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$	-
(42) BLACK RIVER TECHNICAL COLLEGE FUND	\$	-
(43) ARKANSAS STATE UNIVERSITY THREE RIVERS FUND	\$	-
(44) OZARKA COLLEGE FUND	\$	-
(45) UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE FUND	\$	-
(46) SOUTHEAST ARKANSAS COLLEGE FUND	\$	-

SECTION 4. TEMPORARY LANGUAGE. DO NOT CODIFY. FUNDING TRANSFER - MEDICAID SUSTAINABILITY SET-ASIDE.

(a) Immediately upon the effective date of this act or as soon as is practical after all transfers from the General Revenue Allotment Reserve Fund enacted by the 95th General Assembly meeting in the 2026 Fiscal Session are transferred, the Chief Fiscal Officer of the State shall transfer on his or her books and those of the Treasurer of State and the Auditor of the State the sum of one hundred million dollars (\$100,000,000) from the General Revenue Allotment Reserve Fund to the Medicaid Sustainability Set-Aside in the Restricted Reserve Fund.

(b) Funds transferred in subsection (a) of this section shall be in addition to those remaining balances currently available in the Medicaid Sustainability Set-Aside established in Section 3 (a)(2) of Act 1017 of 2025 and any other funds made available by the General Assembly.

(c) On July 1, 2027 all unobligated funds remaining in the Medicaid Sustainability Set-Aside in the Restricted Reserve Fund shall be transferred to the General Revenue Allotment Reserve Fund.

SECTION 5. TEMPORARY LANGUAGE. DO NOT CODIFY. FUNDING TRANSFER - CHILDREN'S EDUCATIONAL FREEDOM ACCOUNT SET-ASIDE.

(a) Immediately upon the effective date of this act or as soon as is

practical after all transfers from the General Revenue Allotment Reserve Fund enacted by the 95<sup>th</sup> General Assembly meeting in the 2026 Fiscal Session are transferred, the Chief Fiscal Officer of the State shall transfer on his or her books and those of the Treasurer of State and the Auditor of the State the sum of seventy million dollars (\$70,000,000) from the General Revenue Allotment Reserve Fund to the Children's Educational Freedom Account Set-Aside in the Restricted Reserve Fund.

(b) Funds transferred in subsection (a) of this section shall be in addition to those remaining balances currently available in the Children's Educational Freedom Account Set-Aside established in Section 3 (a)(3) of Act 1017 of 2025 and any other funds made available by the General Assembly.

(c) On July 1, 2027 all unobligated funds remaining in the Children's Educational Freedom Account Set-Aside in the Restricted Reserve Fund shall be transferred to the General Revenue Allotment Reserve Fund.

SECTION 6. TEMPORARY LANGUAGE. DO NOT CODIFY. FUNDING TRANSFER - VARIOUS GENERAL DISCRETIONARY MAJORITY VOTE SET-ASIDE.

(a) Immediately upon the effective date of this act or as soon as is practical after all transfers from the General Revenue Allotment Reserve Fund enacted by the 95<sup>th</sup> General Assembly meeting in the 2026 Fiscal Session are transferred, the Chief Fiscal Officer of the State shall transfer on his or her books and those of the Treasurer of State and the Auditor of the State the sum of forty three million seven hundred thousand dollars (\$43,700,000) from the General Revenue Allotment Reserve Fund to the Various General Discretionary Majority Vote Set-Aside in the Restricted Reserve Fund.

(b) Funds transferred in subsection (a) of this section shall be in addition to those remaining balances currently available in the Various General Discretionary Majority Vote Set-Aside established in Section 3 (a)(4) of Act 1017 of 2025 and any other funds made available by the General Assembly.

(c) On July 1, 2027 all unobligated funds remaining in the Various General Discretionary Majority Vote Set-Aside in the Restricted Reserve Fund shall be transferred to the General Revenue Allotment Reserve Fund.

SECTION 7. TEMPORARY LANGUAGE. DO NOT CODIFY. FUNDING TRANSFER - MOTOR VEHICLE SET-ASIDE.

(a) Immediately upon the effective date of this act or as soon as is practical after all transfers from the General Revenue Allotment Reserve Fund enacted by the 95<sup>th</sup> General Assembly meeting in the 2026 Fiscal Session are transferred, the Chief Fiscal Officer of the State shall transfer on his or her books and those of the Treasurer of State and the Auditor of the State the sum of five million dollars (\$5,000,000) from the General Revenue Allotment Reserve Fund to the Motor Vehicle Set-Aside in the Restricted Reserve Fund.

(b) Funds transferred in subsection (a) of this section shall be in addition to those remaining balances currently available in the Motor Vehicle Set-Aside established in Section 3 (a)(7) of Act 1017 of 2025 and any other funds made available by the General Assembly.

(c) On July 1, 2027 all unobligated funds remaining in the Motor Vehicle Set-Aside in the Restricted Reserve Fund shall be transferred to the General Revenue Allotment Reserve Fund.

SECTION 8. TEMPORARY LANGUAGE. DO NOT CODIFY. ECONOMIC DEVELOPMENT FUNDING TRANSFER. Immediately upon the effective date of this section and notwithstanding any other provisions of law, the Chief Fiscal Officer of the State may transfer from time to time as funds are determined to be available by the Chief Fiscal Officer of the State, on his or her books and those of the Treasurer of State and the Auditor of the State, a sum not to exceed one hundred fifty million dollars (\$150,000,000) from the General Revenue Allotment Reserve Fund to the Economic Development Incentive Quick Action Closing Fund, for the Department of Commerce - Arkansas Economic Development Commission, for economic incentives applicable to an advanced manufacturing, non-data center, facility to be located in West Memphis, Arkansas. Prior to the Chief Fiscal Officer of the State transferring any funds under this section, the Secretary of the Arkansas Department of Commerce shall certify to the Chief Fiscal Officer of the State that the Arkansas Economic Development Commission has entered into a definitive incentive agreement with the Manufacturer that has a positive cost benefit calculation and obligations should the Manufacturer fail to satisfy requirements set forth in the incentive agreement.

SECTION 9. TEMPORARY LANGUAGE. DO NOT CODIFY. ECONOMIC DEVELOPMENT

FUNDING TRANSFER - PUBLIC HIGHWAY IMPROVEMENTS. Immediately upon the effective date of this section and notwithstanding any other provisions of law, the Chief Fiscal Officer of the State may transfer from time to time as funds are determined to be available by the Chief Fiscal Officer of the State, on his or her books and those of the Treasurer of State and the Auditor of the State, a sum not to exceed one hundred fifty million dollars (\$150,000,000) from the General Revenue Allotment Reserve Fund to the Economic Development Incentive Quick Action Closing Fund, for the Department of Commerce - Arkansas Economic Development Commission, for public highway and other public road improvements necessary for the construction and operation of the advanced manufacturing facility referenced in Section 8 of this Act. Prior to the Chief Fiscal Officer of the State transferring any funds under this section, the Director of the Arkansas Department of Transportation shall provide the Chief Fiscal Officer of the State an estimate of the funding necessary to complete the public highway and public road improvements after taking into account other funding available for the cost of the improvements, including any federal funding.

SECTION 10. DO NOT CODIFY. DUPLICATE ACTS. If HB1100 and SB75 of the 2026 Fiscal Session of the 95th General Assembly are both enacted and adopted by the 95th General Assembly in identical form, then the last act passed or latest expression shall supersede the other.

SECTION 11. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year; and that it is necessary for this act to become effective on July 1, 2026 to avoid a lapse in critical and essential services that the state government provides to the citizens of this state at the beginning of the next fiscal year; with the exception sections 8 and 9 of this act shall be in full force and effect from and after the date of its passage and approval. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2026; with the exception sections 8 and 9 of this act shall be in full force and effect from and after the date of its passage and approval.

*/s/Jean*

**APPROVED: 4/29/26**