

Stricken language would be deleted from and underlined language would be added to present law.
Act 165 of the Fiscal Session

State of Arkansas
95th General Assembly
Fiscal Session, 2026

As Engrossed: H4/15/26

A Bill

HOUSE BILL 1051

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
& ADMINISTRATION - REGULATORY DIVISION FOR THE FISCAL
YEAR ENDING JUNE 30, 2027; AND FOR OTHER PURPOSES.

Subtitle

AN ACT FOR THE DEPARTMENT OF FINANCE &
ADMINISTRATION - REGULATORY DIVISION
APPROPRIATION FOR THE 2026-2027 FISCAL
YEAR.

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

SECTION 1. REGULAR SALARIES - REGULATORY DIVISION. There is hereby established for the Department of Finance & Administration - Regulatory Division for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual
				Salary Rate Fiscal Year
				2026-2027
(1)	EEX35A	REGULATORY ENFORCEMENT DIRECTOR	1	GRADE EXE01
(2)	SRL04C	REGULATORY ENFORCEMENT ADMIN	1	GRADE SPC10
(3)	PRP03C	DFA ASSISTANT DIVISION ADMIN	1	GRADE SPC08
(4)	LAT05P	ATTORNEY III	1	GRADE SPC08



(5)	FAU01C AUDIT MANAGER	1	GRADE SPC06
(6)	LATO4P ATTORNEY II	4	GRADE SPC05
(7)	FAU04P AUDITOR II	4	GRADE SPC02
(8)	CTRO2P TRAINER	1	GRADE SGS07
(9)	ILS03I LEGAL SUPPORT SPECIALIST	4	GRADE SGS06
(10)	SIA10P CRIMINAL INTELLIGENCE ANALYST	2	GRADE SGS06
(11)	FFS02P FISCAL SUPPORT COORDINATOR	3	GRADE SGS06
(12)	PAS01P ADMINISTRATIVE ANALYST	4	GRADE SGS05
(13)	PAS02P ADMINISTRATIVE COORDINATOR	1	GRADE SGS04
(14)	FFS04P FISCAL SUPPORT SPECIALIST	1	GRADE SGS04
(15)	HDH07P HR SPECIALIST	1	GRADE SGS04
(16)	PAS03P ADMINISTRATIVE SPECIALIST	1	GRADE SGS02
(17)	SRL05C REGULATORY ENFORCEMENT MANAGER	1	GRADE LES10
(18)	SRL03P ENFORCEMENT AGENT III	8	GRADE LES05
(19)	SRL02P ENFORCEMENT AGENT II	3	GRADE LES04
(20)	SRL01P ENFORCEMENT AGENT I	<u>28</u>	GRADE LES03
	MAX. NO. OF EMPLOYEES	71	

SECTION 2. EXTRA HELP - REGULATORY DIVISION. There is hereby authorized, for the Department of Finance & Administration - Regulatory Division for the 2026-2027 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 (2) 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 - REGULATORY DIVISION. There is hereby appropriated, to the Department of Finance & Administration, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Department of Finance & Administration - Regulatory Division for the fiscal year ending June 30, 2027, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2026-2027</u>
(01) REGULAR SALARIES	\$2,872,863

(02)	EXTRA HELP	7,000
(03)	PERSONAL SERVICES MATCHING	1,034,438
(04)	OVERTIME	10,000
(05)	MAINT. & GEN. OPERATION	
	(A) OPER. EXPENSE	416,927
	(B) CONF. & TRAVEL	34,986
	(C) PROF. FEES	5,000
	(D) CAP. OUTLAY	0
	(E) DATA PROC.	0
	TOTAL AMOUNT APPROPRIATED	<u>\$4,381,214</u>

SECTION 4. APPROPRIATION - REGULATORY DIVISION - SALES TO MINORS ENFORCEMENT - CASH. There is hereby appropriated, to the Department of Finance & Administration, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for personal services, operating expenses, and the purchase of promotional items of the Department of Finance & Administration - Regulatory Division - Sales to Minors Enforcement - Cash for the fiscal year ending June 30, 2027, the following:

ITEM NO.		FISCAL YEAR 2026-2027
(01)	REGULAR SALARIES	\$537,933
(02)	PERSONAL SERVICES MATCHING	256,030
(03)	OVERTIME	5,000
(04)	MAINT. & GEN. OPERATION	
	(A) OPER. EXPENSE	332,072
	(B) CONF. & TRAVEL	0
	(C) PROF. FEES	1,700
	(D) CAP. OUTLAY	0
	(E) DATA PROC.	0
(05)	PROMOTIONAL ITEMS	<u>5,000</u>
	TOTAL AMOUNT APPROPRIATED	<u>\$1,137,735</u>

SECTION 5. APPROPRIATION - REGULATORY DIVISION - TOBACCO INSPECTION PROGRAM - FEDERAL. There is hereby appropriated, to the Department of

Finance & Administration, to be payable from the federal funds as designated by the Chief Fiscal Officer of the State, for personal services and operating expenses of the Department of Finance & Administration - Regulatory Division - Tobacco Inspection Program - Federal for the fiscal year ending June 30, 2027, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2026-2027</u>
(01) REGULAR SALARIES	\$310,705
(02) PERSONAL SERVICES MATCHING	128,293
(03) OVERTIME	17,041
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	480,000
(B) CONF. & TRAVEL	5,000
(C) PROF. FEES	31,242
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$972,281</u></u>

SECTION 6. APPROPRIATION - REGULATORY DIVISION - CIGARETTE FIRE SAFETY. There is hereby appropriated, to the Department of Finance & Administration, to be payable from the Cigarette Fire Safety Standard Fund, for personal services and operating expenses to support fire safety and prevention programs of the Department of Finance & Administration - Regulatory Division - Cigarette Fire Safety for the fiscal year ending June 30, 2027, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2026-2027</u>
(01) FIRE SAFETY & PREVENTION	<u><u>\$50,000</u></u>

SECTION 7. APPROPRIATION - REGULATORY DIVISION - SPIRITUOUS AND VINOUS BEVERAGES. There is hereby appropriated, to the Department of Finance & Administration, to be payable from the Alcoholic Beverage Control Fund, for promotion, education, training, alcohol safety awareness, enforcement activities, equipment and vehicle purchases of the Department of Finance &

Administration - Regulatory Division for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) PROMOTION, EDUCATION, TRAINING, SAFETY AWARENESS ENROLLMENT	<u>\$300,000</u>

SECTION 8. APPROPRIATION - REGULATORY DIVISION - REVENUE ENFORCEMENT. There is hereby appropriated, to the Department of Finance & Administration - Regulatory Division, to be payable from the Arkansas Tobacco Control Revenue Fund, for personal services and operating expenses related to carrying out the purposes authorized in ACA 19-43-303 of the Department of Finance & Administration - Regulatory Division for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) REGULAR SALARIES	\$657,295
(02) PERSONAL SERVICES MATCHING	247,846
(03) OVERTIME	5,000
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	127,817
(B) CONF. & TRAVEL	10,000
(C) PROF. FEES	500
(D) CAP. OUTLAY	50,000
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$1,098,458</u>

SECTION 9. APPROPRIATION - REGULATORY DIVISION - UNTAXED TOBACCO FORFEITURE. There is hereby appropriated, to the Department of Finance & Administration - Regulatory Division, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for operational expenses and expense associated with untaxed tobacco forfeiture authorized in ACA 26-57-247 for the fiscal year ending June 30, 2027, the following:

ITEM		FISCAL YEAR
<u>NO.</u>		<u>2026-2027</u>
(01) UNTAXED TOBACCO FORFEITURE		<u>\$100,000</u>

SECTION 10. APPROPRIATION - MEDICAL MARIJUANA COMMISSION. There is hereby appropriated, to the Department of Finance & Administration, to be payable from the Medical Marijuana Commission Fund, for refunds and reimbursements related to agency medical marijuana expenses of the Department of Finance & Administration - Alcoholic Beverage Control Administration for the fiscal year ending June 30, 2027, the following:

ITEM		FISCAL YEAR
<u>NO.</u>		<u>2026-2027</u>
(01) REFUNDS/REIMBURSEMENTS		<u>\$500,000</u>

SECTION 11. REGULAR SALARIES - RACING COMMISSION. There is hereby established for the Department of Finance and Administration - Racing Commission for the 2026-2027 fiscal year, the following maximum number of regular employees.

		Maximum	Maximum Annual
Item	Class	No. of	Salary Rate
<u>No.</u>	<u>Code Title</u>	<u>Employees</u>	<u>Fiscal Year</u>
			<u>2026-2027</u>
(1)	PRP03C DFA ASSISTANT DIVISION ADMIN	1	GRADE SPC08
(2)	LAT04P ATTORNEY II	1	GRADE SPC05
(3)	PAS01P ADMINISTRATIVE ANALYST	8	GRADE SGS05
(4)	TGT03I VETERINARY AIDE	<u>4</u>	GRADE SGS01
	MAX. NO. OF EMPLOYEES	14	

SECTION 12. EXTRA HELP - RACING COMMISSION. There is hereby authorized, for the Department of Finance and Administration - Racing Commission for the 2026-2027 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: thirty-one (31) 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 13. APPROPRIATION - RACING COMMISSION - STATE OPERATIONS.

There is hereby appropriated, to the Department of Finance & Administration, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Department of Finance & Administration - Racing Commission for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) REGULAR SALARIES	\$726,390
(02) EXTRA HELP	460,000
(03) PERSONAL SERVICES MATCHING	313,686
(04) OVERTIME	10,000
(05) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	290,914
(B) CONF. & TRAVEL	7,500
(C) PROF. FEES	50,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$1,858,490</u>

SECTION 14. APPROPRIATION - RACING COMMISSION - CASH OPERATIONS. There is hereby appropriated, to the Department of Finance & Administration, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for personal services and operating expenses of the Department of Finance & Administration - Racing Commission for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) EXTRA HELP	\$200,000
(02) PERSONAL SERVICES MATCHING	120,409
(03) MAINT. & GEN. OPERATION	

(A) OPER. EXPENSE	600,000
(B) CONF. & TRAVEL	5,000
(C) PROF. FEES	50,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	0
(04) REFUND/REIMBURSEMENTS	<u>5,000</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$980,409</u></u>

SECTION 15. APPROPRIATION - RACING COMMISSION - PURSES AND AWARDS FUND.
 There is hereby appropriated, to the Department of Finance and Administration, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for transfers to the Department of Finance and Administration - Racing Commission - Purses and Awards Fund for the fiscal year ending June 30, 2027, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2026-2027</u>
(01) REFUNDS/INVESTMENTS/TRANSFERS	<u><u>\$25,000,000</u></u>

SECTION 16. APPROPRIATION - RACING COMMISSION - COMPULSIVE GAMBLING ADDICTION. There is hereby appropriated, to the Department of Finance & Administration, to be payable from the Miscellaneous Agencies Fund Account, for compulsive gambling disorder treatment and educational programs as defined by Amendment 100 to the Arkansas Constitution by the Department of Finance & Administration - Racing Commission for the fiscal year ending June 30, 2027, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2026-2027</u>
(01) GAMBLING ADDICTION TREATMENT & EDUCATION PROGRAMS	<u><u>\$200,000</u></u>

SECTION 17. REGULAR SALARIES - RACING COMMISSION - CASINO GAMING SECTION. There is hereby established for the Department of Finance and Administration - Racing Commission - Casino Gaming Section for the 2026-2027

fiscal year, the following maximum number of regular employees.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2026-2027
(1)	PRP07P	REVENUE DIVISION SUPERVISOR/EXPERT	1	GRADE SPC07
(2)	PTA01P	TAX AUDIT SUPERVISOR/EXPERT	3	GRADE SPC06
(3)	PTA03P	TAX AUDITOR II	4	GRADE SPC04
(4)	PTA02P	TAX AUDITOR I	2	GRADE SPC01
(5)	PRP06P	REVENUE COORDINATOR	3	GRADE SGS05
(6)	PRP02P	CUSTOMER SERVICE SPECIALIST	<u>27</u>	GRADE SGS03
		MAX. NO. OF EMPLOYEES	40	

SECTION 18. APPROPRIATION - RACING COMMISSION - CASINO GAMING SECTION. There is hereby appropriated, to the Department of Finance and Administration, to be payable from the State Central Services Fund, for personal services and operating expenses of the Department of Finance and Administration - Racing Commission for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) REGULAR SALARIES	\$1,816,026
(01.1) OVERTIME	\$5,000
(02) PERSONAL SERVICES MATCHING	739,222
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	20,000
(B) CONF. & TRAVEL	4,000
(C) PROF. FEES	0
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$2,584,248</u>

SECTION 19. 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 20. 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 21. 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, 2026 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, 2026 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, 2026.

/s/ Joint Budget Committee

APPROVED: 5/1/26