

State of Arkansas
95th General Assembly
Fiscal Session, 2026

A Bill

SENATE BILL 71

By: Joint Budget Committee

For An Act To Be Entitled

AN ACT TO REAPPROPRIATE THE BALANCES OF CAPITAL
IMPROVEMENT APPROPRIATIONS FOR THE DEPARTMENT OF
COMMERCE - STATE INSURANCE DEPARTMENT; AND FOR OTHER
PURPOSES.

Subtitle

AN ACT FOR THE DEPARTMENT OF COMMERCE -
STATE INSURANCE DEPARTMENT
REAPPROPRIATION.

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

SECTION 1. REAPPROPRIATION - STATE BOARD OF EMBALMERS, FUNERAL DIRECTORS, CEMETERIES AND BURIAL SERVICES. There is hereby appropriated, to the Department of Commerce - State Insurance Department, to be payable from the Development and Enhancement Fund, for the Department of Commerce - State Insurance Department the following:

(A) Effective July 1, 2026, the balance of the appropriation provided in Item (A) of Section 1 of Act 77 of 2025, for cemetery maintenance and operations costs for insolvent, licensed perpetual care cemeteries that have been in court ordered receivership or conservatorship for five (5) years or more and acquisition costs of such cemetery not to exceed one thousand dollars plus any necessary costs associated with the purchase or for grants to be made to non-profit/government entity owners of perpetual care cemeteries of historic nature or grants to be made to non-profit entities for the care and improvement of perpetual care cemeteries of historic nature, in



a sum not to exceed\$101,000.

SECTION 2. DISBURSEMENT CONTROLS. (A) No contract may be awarded nor obligations otherwise incurred in relation to the project or projects described herein in excess of the State Treasury funds actually available therefor as provided by law. Provided, however, that institutions and agencies listed herein shall have the authority to accept and use grants and donations including Federal funds, and to use its unobligated cash income or funds, or both available to it, for the purpose of supplementing the State Treasury funds for financing the entire costs of the project or projects enumerated herein. Provided further, that the appropriations and funds otherwise provided by the General Assembly for Maintenance and General Operations of the agency or institutions receiving appropriation herein shall not be used for any of the purposes as appropriated in this act.

(B) The restrictions of any applicable provisions of the State Purchasing Law, the General Accounting and Budgetary Procedures Law, the Revenue Stabilization Law and any other applicable fiscal control laws of this State and regulations promulgated by the Department of Finance and Administration, as authorized by law, shall be strictly complied with in disbursement of any funds provided by this act unless specifically provided otherwise by law.

SECTION 3. 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 4. 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.

APPROVED: 4/27/26