

SENATE AMENDMENT 2 TO sb605.

by inserting on line 13 of page 1 immediately following the word "DEPARTMENT" the following: ", FOR PERSONAL SERVICES AND OPERATING EXPENSES OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION - MISCELLANEOUS TAX DIVISION - TOBACCO FRAUD INVESTIGATION, TO AMEND ARKANSAS CODE 26-57-219 TO CHANGE THE ANNUAL PRIVILEGE TAX ON TOBACCO PRODUCT PERMITS AND LICENSES";

and

by inserting on line 20 of page 1 immediately following the word "APPROPRIATION" the following: "AND FOR THE REVENUE SERVICES DIVISION - TOBACCO FRAUD INVESTIGATION APPROPRIATION";

AND

by inserting the following new Sections immediately following Section 1:

" SECTION 2. Arkansas Code 26-57-219 is amended to read as follows:

"26-57-219. Permits and licenses - Annual privilege tax.

(a) The annual privilege tax or fee for each permit or license authorized by 26-57-215 is established as follows:

- (1) Wholesale Cigarette Permit \$ ~~50.00~~250.00
- (2) Wholesale Tobacco Permit ~~25.00~~250.00
- (3) General Tobacco Products Vending Permit (vendor)..... 100.00
- ~~(4) Restricted Tobacco Products Vending Permit (1-2 machines) . 50.00~~
- (4) Manufacturer s Permit 50.00
- (5) Tobacco Products Vending Machine License, per machine 10.00

(6) (i) Retail Cigarette/Permit/Tobacco Permit for retailers whose monthly gross sales are

less than \$5,000.....~~10.00~~ 20.00 (ii)

Retail Cigarette/Tobacco Permit for

retailers whose monthly gross sales are

between \$5,000 and \$15,000.....30.00

(iii) Retail Cigarette/Tobacco Permit for

retailers whose monthly gross sales are in

excess of \$15,000.....50.00

~~(7) Retail Tobacco Permit..... 1.00~~

(8) Salesman_s License ~~10.00~~25.00

(9) Dealer_s License 25.00

(9) Manufacturer s Representative License 25.00

(b) All permits and licenses issued hereunder shall expire on June 30 of the year following the effective date of issuance."

SECTION 3. REGULAR SALARIES. There is hereby established for the Department of Finance and Administration - Revenue Miscellaneous Tax for the 1997-99 biennium, 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. Provided, however, that any position to which a specific maximum annual salary is set out herein in dollars, shall be exempt from the provisions of said Uniform Classification and Compensation Act. 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.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate	
				Fiscal Years 1997-98	1998-99
(1)		INVESTIGATOR/FRAUD AUDITOR	4	GRADE 20	

SECTION 4. APPROPRIATION. There is hereby appropriated, to be payable from the State Central Services Fund, to the Department of Finance and Administration - Revenue Services Division, for personal services and operating expenses for the Miscellaneous Tax Division-Tobacco Fraud Investigation, for the biennial period ending June 30, 1999, the following:

	Fiscal Years	
	<u>1997-98</u>	<u>1998-99</u>
(01) REGULAR SALARIES	\$ 88,952	\$ 91,985
(02) EXTRA HELP		
(03) PERSONAL SERVICES MATCHING	22,238	22,950
(04) MAINTENANCE & GENERAL OPERATIONS		
(A) OPER. EXPENSES	178,810	175,065
(B) CONF. & TRAVEL		
(C) PROF. FEES		
(D) CAPITAL OUTLAY		
(E) DATA PROCESSING		
TOTAL AMOUNTS APPROPRIATED	<u>\$ 290,000</u>	<u>\$ 290,000</u>

and

by renumbering subsequent sections accordingly.