



**STATE OF ARKANSAS  
SARAH HUCKABEE SANDERS  
GOVERNOR**

April 3, 2024

Senator Jonathan Dismang, Co-Chair  
Representative Lane Jean, Co-Chair  
Joint Budget Committee  
Arkansas General Assembly  
State Capitol Building  
Little Rock, AR 72201

Dear Co-Chairs:

I respectfully request the following amendments to the 2024-2025 Operations Appropriation Bill for the Department of Inspector General.

Please amend SECTION 1. REGULAR SALARIES - SHARED SERVICES and SECTION 16. REGULAR SALARIES - INDEPENDENT TAX APPEALS COMMISSION as follows:

**SECTION 1. REGULAR SALARIES - SHARED SERVICES**

Item Class		Maximum	Maximum Annual
No.	Code	No. of	Salary Rate
		Employees	Fiscal Year
			2024-2025
(6)	G249C	DIG PROGRAM ADMINISTRATOR	<del>2</del> <u>1</u> GRADE GS12
(X)	A143C	TAX APPEALS ACCOUNTANT	<u>1</u> GRADE GS13

**SECTION 16. REGULAR SALARIES - INDEPENDENT TAX APPEALS COMMISSION**

Item Class		Maximum	Maximum Annual
No.	Code	No. of	Salary Rate
		Employees	Fiscal Year
			2024-2025

Senator Jonathan Dismang, Co-Chair  
 Representative Lane Jean, Co-Chair  
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<del>(3) A143C</del>	<del>TAX APPEALS ACCOUNTANT</del>	<del>1</del>	<del>GRADE GS13</del>
(X) G249C	<u>DIG PROGRAM ADMINISTRATOR</u>	<u>1</u>	<u>GRADE GS12</u>

This request will allow the agency to utilize the Grade GS13 Tax Appeals Accountant as the Shared Services Chief Fiscal Officer and the Grade GS12 DIG Program Administrator as needed by the agency.

Please amend SECTION 2. APPROPRIATION - SHARED SERVICES PAYING ACCOUNT and SECTION 17. APPROPRIATION - INDEPENDENT TAX APPEALS COMMISSION as follows:

SECTION 2. APPROPRIATION - SHARED SERVICES PAYING ACCOUNT

Item	FISCAL YEAR	
<u>No.</u>	<u>2024-2025</u>	
(03) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	8,350	<u>58,350</u>
TOTAL AMOUNT APPROPRIATED	\$1,440,997	<u>\$1,490,997</u>

SECTION 17. APPROPRIATION - INDEPENDENT TAX APPEALS COMMISSION

Item	FISCAL YEAR	
<u>No.</u>	<u>2024-2025</u>	
(03) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	500,000	<u>450,000</u>
TOTAL AMOUNT APPROPRIATED	\$2,296,207	<u>\$2,246,207</u>

This request will reallocate \$50,000 in Operating Expenses from Independent Tax Appeals Commission appropriation to the Shared Services appropriation.

Please amend SECTION 15. APPROPRIATION - OFFICE OF INTERNAL AUDIT - OPERATIONS as follows:

Senator Jonathan Dismang, Co-Chair  
Representative Lane Jean, Co-Chair  
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Item	FISCAL YEAR	
No.	2024-2025	
(03) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	105,659	<u>175,659</u>
<del>(04) DATA PROCESSING SERVICES</del>		<del>70,000</del>

This request will reallocate appropriation from Data Processing Services to Operation Expenses to align with agency needs.

I appreciate your consideration of this matter.

Sincerely,



Sarah Huckabee Sanders

**ARKANSAS SENATE**  
94th General Assembly - Fiscal Session, 2024  
**Amendment Form**

**DRAFT**

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**Subtitle of Senate Bill No. 47**

AN ACT FOR THE DEPARTMENT OF INSPECTOR GENERAL APPROPRIATION FOR THE 2024-2025  
FISCAL YEAR.

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**Amendment No. \_\_\_ to Senate Bill No. 47**

Amend Senate Bill No. 47 as originally introduced:

On page 1, immediately following line 33, insert the following item:

"(4.1) A143C TAX APPEALS ACCOUNTANT 1 GRADE GS13"

AND

On page 1, line 35, delete "2" and substitute "1"

AND

On page 2, line 20, delete "8,350" and substitute "58,350"

AND

On page 2, line 25, delete "\$1,440,997" and substitute "\$1,490,997"

AND

On page 8, line 21, delete "105,659" and substitute "175,659"

AND

On page 8, line 25, delete "0" and substitute "0"

AND

On page 8, delete line 26 in its entirety

AND

On page 9, delete line 4 and substitute the following:

~~"(3) A143C TAX APPEALS ACCOUNTANT 1 GRADE GS13"~~

AND

On page 9, immediately following line 5, insert the following item:

"(4.1) G249C DIG PROGRAM ADMINISTRATOR 1 GRADE GS12"

AND

On page 9, line 22, delete "500,000" and substitute "450,000"

AND

On page 9, line 27, delete "\$2,296,207" and substitute "\$2,246,207".

The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Joint Budget Committee

LCW/WLC - 04-09-2024 10:25:47

LCW055

\_\_\_\_\_  
Secretary

1 State of Arkansas  
2 94th General Assembly  
3 Fiscal Session, 2024

# A Bill

SENATE BILL 47

4  
5 By: Joint Budget Committee  
6

## For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES  
9 AND OPERATING EXPENSES FOR THE DEPARTMENT OF  
10 INSPECTOR GENERAL FOR THE FISCAL YEAR ENDING JUNE 30,  
11 2025; AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

14 AN ACT FOR THE DEPARTMENT OF INSPECTOR  
15 GENERAL APPROPRIATION FOR THE 2024-2025  
16 FISCAL YEAR.  
17  
18  
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
21

22 SECTION 1. REGULAR SALARIES - SHARED SERVICES. There is hereby  
23 established for the Department of Inspector General for the 2024-2025 fiscal  
24 year, the following maximum number of regular employees.

25 *Insert*

Item No.	Class Code	Title	No. of Employees	Maximum Annual Salary Rate Fiscal Year 2024-2025
(4.1)	A143C	TAX APPEALS ACCOUNTANT	1	6513
(1)	SC009	SECRETARY OF INSPECTOR GENERAL	1	GRADE SE05
(2)	U125U	INSPECTOR GENERAL CHIEF COUNSEL	1	GRADE SE01
(3)	D056C	SYSTEMS COORDINATION ANALYST	1	GRADE IT05
(4)	N199N	DIG DEPUTY ADMINISTRATOR	1	GRADE GS14
(5)	A115C	DIG CHIEF FINANCIAL OFFICER	1	GRADE GS12
(6)	G249C	DIG PROGRAM ADMINISTRATOR	<del>2</del> 1	GRADE GS12
(7)	G076C	ADMINISTRATIVE SERVICES MANAGER	1	GRADE GS10



No.	Code	Title	Employees	2024-2025
(1)	N219N	DFA ADMINISTRATOR-INTERNAL AUDIT	1	GRADE SE02
(2)	A144C	INTERNAL AUDIT DEPUTY DIRECTOR	1	GRADE GS15
(3)	A010C	AGENCY CONTROLLER II	1	GRADE GS13
(4)	A044C	AUDIT COORDINATOR	5	GRADE GS10
(5)	A081C	AUDITOR	<u>1</u>	GRADE GS07
		MAX. NO. OF EMPLOYEES	9	

8

9 SECTION 15. APPROPRIATION - OFFICE OF INTERNAL AUDIT - OPERATIONS.

10 There is hereby appropriated, to the Department of Inspector General, to be  
 11 payable from the State Central Services Fund, for personal services and  
 12 operating expenses of the Department of Inspector General - Office of  
 13 Internal Audit - Operations for the fiscal year ending June 30, 2025, the  
 14 following:

15

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2024-2025</u>
(01) REGULAR SALARIES	\$772,222
(02) PERSONAL SERVICES MATCHING	245,689
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	105,659
(B) CONF. & TRAVEL	3,500
(C) PROF. FEES	20,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	0
(04) DATA PROCESSING SERVICES	<u>70,000</u>
TOTAL AMOUNT APPROPRIATED	<u>\$1,217,070</u>

28

29 SECTION 16. REGULAR SALARIES - INDEPENDENT TAX APPEALS COMMISSION.

30 There is hereby established for the Department of Inspector General -  
 31 Independent Tax Appeals Commission for the 2024-2025 fiscal year, the  
 32 following maximum number of regular employees.

33

Item	Class	Maximum No. of	Maximum Annual Salary Rate Fiscal Year
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35

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Insert

(4.1) G249C DIG PROGRAM ADMINISTRATOR 1 GRADE GS12 SB47

No.	Code	Title	Employees	2024-2025
(1)	N247N	TAX APPEALS COMMISSIONER	3	GRADE SE04
(2)	D057C	INFORMATION TECHNOLOGY MANAGER	1	GRADE IT05
<del>(3)</del>	<del>A143C</del>	<del>TAX APPEALS ACCOUNTANT</del>	<del>1</del>	<del>GRADE CS13</del>
(4)	G310C	TAX APPEALS STAFF ATTORNEY	1	GRADE GS13
(5)	C118C	COMMISSIONER ASSISTANT	1	GRADE GS10
(6)	A054C	TAX AUDITOR II	1	GRADE GS09
(7)	G311C	TAX APPEALS COMMISSION LAW CLERK	1	GRADE GS07
MAX. NO. OF EMPLOYEES			9	

SECTION 17. APPROPRIATION - INDEPENDENT TAX APPEALS COMMISSION. There is hereby appropriated, to the Department of Inspector General, to be payable from the State Central Services Fund, for personal services and operating expenses of the Department of Inspector General - Independent Tax Appeals Commission for the fiscal year ending June 30, 2025, the following:

ITEM NO.	FISCAL YEAR
	2024-2025
(01) REGULAR SALARIES	\$897,417
(02) PERSONAL SERVICES MATCHING	273,790
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	500,000
(B) CONF. & TRAVEL	125,000
(C) PROF. FEES	500,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	0
TOTAL AMOUNT APPROPRIATED	<u>\$2,296,207</u>

SECTION 18. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SHARED SERVICES. (a)(1) The Chief Fiscal Officer of the State may create a Shared Services paying accounts on his or her books and on the books of the Treasurer of State and the Auditor of State for the payment of personal services and operating expenses in the Shared Services Paying Account Appropriation by the Department of Inspector General.

(2) The Chief Fiscal Officer of the State shall direct the transfer