

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1860

By: Representative L. Fite
By: Senator G. Stubblefield

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING COUNTY
APPROPRIATIONS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING COUNTY
APPROPRIATIONS.

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

SECTION 1. Arkansas Code § 14-20-103 is amended to read as follows:

14-20-103. Appropriations to be specific – Limitation – Definitions.

(a) The quorum court shall specify the amount of appropriations for each purpose in dollars and cents, and except as authorized in this section, the total amount of appropriations for all county or district purposes for any one (1) year shall not exceed ninety percent (90%) of the anticipated revenues for that year.

(b)(1) The quorum court may appropriate for any one (1) year up to one hundred percent (100%) of the anticipated revenues for that year for federal ~~or~~, state, or private benefactor grants overseen by the county.

(2) For revenues to qualify as a grant under this section, the county shall demonstrate that the state or federal agency or private benefactor characterized the revenues as a grant.

(c)(1) In any county in which a natural disaster, including without limitation a flood or tornado, results in the county's being declared a disaster area by the Governor or an appropriate official of the United States Government, the quorum court may appropriate in excess of ninety percent



(90%) of anticipated revenues.

(2) However, appropriation of funds in excess of ninety percent (90%) of anticipated revenues shall be made only for street cleanup and repair, collection, transportation and disposal of debris, repair or replacement of county facilities and equipment, and other projects or costs directly related to or resulting from the natural disaster.

(d)(1) In any county in which sales and use tax revenues have been dedicated for a specific purpose, the quorum court may appropriate up to one hundred percent (100%) of anticipated revenues from the dedicated sales and use tax, provided that any appropriation of funds up to one hundred percent (100%) of anticipated revenues shall be made and expended only for the dedicated specific purpose of the tax.

(2) Subdivision (d)(1) of this section shall not:

(A) Apply to dedicated revenues that have been pledged for bonds; or

(B) Include general sales and use tax revenues.

(e) In any county in which the quorum court deems it financially necessary, the quorum court may appropriate for any one (1) year in excess of ninety percent (90%) of the commissions and tax revenues anticipated for that year for the county general fund operation of the offices of assessor, collector, and treasurer.

(f)(1) The quorum court may appropriate for any one (1) year up to one hundred percent (100%) of the anticipated revenues for that year for federal financial assistance.

(2) As used in subdivision (f)(1) of this section, "federal financial assistance" means a transfer from a federal agency to a nonfederal entity as a tool of the United States Government to serve public purposes as defined by the United States Congress.

(3) Federal financial assistance may be a direct appropriation and deposit to a county or pass-through assistance from the State of Arkansas.

(g)(1) The quorum court may appropriate up to one hundred percent (100%) of any reimbursement made to the county.

(2) As used in subdivision (g)(1) of this section, "reimbursement" means a refund to the county of all or part of a payment made by the county.