

Stricken language will be deleted and underlined language will be added.

State of Arkansas
94th General Assembly
Fiscal Session, 2024

As Engrossed: S4/23/24 S4/30/24

A Bill

SENATE BILL 47

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 INSPECTOR GENERAL FOR THE FISCAL YEAR ENDING JUNE 30, 2025; AND FOR OTHER PURPOSES.

Subtitle

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

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

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

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2024-2025
(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
(4.1)	A143C	TAX APPEALS ACCOUNTANT	1	GRADE GS13
(5)	A115C	DIG CHIEF FINANCIAL OFFICER	1	GRADE GS12
(6)	G249C	DIG PROGRAM ADMINISTRATOR	1	GRADE GS12



(7)	G076C ADMINISTRATIVE SERVICES MANAGER	1	GRADE GS10
(8)	G073C ATTORNEY	1	GRADE GS10
(9)	C010C EXECUTIVE ASSISTANT TO THE DIRECTOR	1	GRADE GS07
(10)	C037C ADMINISTRATIVE ANALYST	1	GRADE GS06
(11)	G179C LEGAL SERVICES SPECIALIST	1	GRADE GS06
(12)	C046C LEGAL SUPPORT SPECIALIST	<u>1</u>	GRADE GS04
	MAX. NO. OF EMPLOYEES	13	

SECTION 2. APPROPRIATION - SHARED SERVICES PAYING ACCOUNT. There is hereby appropriated, to the Department of Inspector General, to be payable from the paying account as determined by the Chief Fiscal Officer of the State with transfers from the State Central Services Fund, for personal services and operating expenses of the Department of Inspector General - Shared Services for the fiscal year ending June 30, 2025, the following:

ITEM NO.	FISCAL YEAR 2024-2025
(01) REGULAR SALARIES	\$1,086,799
(02) PERSONAL SERVICES MATCHING	345,848
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	58,350
(B) CONF. & TRAVEL	0
(C) PROF. FEES	0
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$1,490,997</u></u>

SECTION 3. REGULAR SALARIES - OPERATIONS - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby established for the Department of Inspector General - Office of Medicaid Inspector General for the 2024-2025 fiscal year, the following maximum number of regular employees.

Item Class	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2024-2025
<u>No. Code Title</u>		

(1)	U124U MEDICAID INSPECTOR GENERAL	1	GRADE SE03
(2)	L009C NURSE MANAGER	1	GRADE MP03
(3)	L027C REGISTERED NURSE SUPERVISOR	3	GRADE MP02
(4)	L038C REGISTERED NURSE	3	GRADE MP01
(5)	G250C DIG OPERATIONS MANAGER	2	GRADE GS11
(6)	M009C LICENSED CERTIFIED SOCIAL WORKER	1	GRADE GS09
(7)	G251C DIG PROGRAM MANAGER	1	GRADE GS08
(8)	A113C DIG SR. AUDITOR	10	GRADE GS08
(9)	X200C MEDICAID FRAUD INVESTIGATOR	1	GRADE GS07
(10)	A114C DIG AUDITOR	1	GRADE GS06
(11)	B076C RESEARCH PROJECT ANALYST	<u>2</u>	GRADE GS06
	MAX. NO. OF EMPLOYEES	26	

SECTION 4. EXTRA HELP - OPERATIONS - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby authorized, for the Department of Inspector General - Office of Medicaid Inspector General for the 2024-2025 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 5. APPROPRIATION - STATE OPERATIONS - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the Department of Inspector General, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Department of Inspector General - Office of Medicaid Inspector General - State Operations for the fiscal year ending June 30, 2025, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2024-2025</u>
(01) REGULAR SALARIES	\$634,945
(02) EXTRA HELP	4,999
(03) PERSONAL SERVICES MATCHING	226,458
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	187,962

(B) CONF. & TRAVEL	3,400
(C) PROF. FEES	2,800
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$1,060,564</u></u>

SECTION 6. APPROPRIATION - FEDERAL OPERATIONS - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the Department of Inspector General, 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 Inspector General - Office of Medicaid Inspector General - Federal Operations for the fiscal year ending June 30, 2025, the following:

ITEM NO.	FISCAL YEAR 2024-2025
(01) REGULAR SALARIES	\$1,009,874
(02) EXTRA HELP	5,001
(03) PERSONAL SERVICES MATCHING	348,059
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	209,489
(B) CONF. & TRAVEL	3,800
(C) PROF. FEES	2,800
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$1,579,023</u></u>

SECTION 7. APPROPRIATION - ENTERPRISE FRAUD PROGRAM - STATE - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the Department of Inspector General, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Enterprise Fraud Program of the Department of Inspector General - Office of Medicaid Inspector General - Enterprise Fraud Program - State for the fiscal year ending June 30, 2025, the following:

ITEM	FISCAL YEAR
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NO.	2024-2025
(01) ENTERPRISE FRAUD PROGRAM	<u>\$900,000</u>

SECTION 8. APPROPRIATION - ENTERPRISE FRAUD PROGRAM - FEDERAL - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the Department of Inspector General, 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 Enterprise Fraud Program of the Department of Inspector General - Office of Medicaid Inspector General - Enterprise Fraud Program - Federal for the fiscal year ending June 30, 2025, the following:

ITEM NO.	FISCAL YEAR 2024-2025
(01) ENTERPRISE FRAUD PROGRAM	<u>\$3,600,000</u>

SECTION 9. APPROPRIATION - CASH OPERATIONS - OFFICE OF MEDICAID INSPECTOR GENERAL. There is hereby appropriated, to the Department of Inspector General, 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 Inspector General - Office of Medicaid Inspector General - Cash Operations for the fiscal year ending June 30, 2025, the following:

ITEM NO.	FISCAL YEAR 2024-2025
(01) REGULAR SALARIES	\$136,406
(02) PERSONAL SERVICES MATCHING	41,829
(03) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	15,645
(B) CONF. & TRAVEL	6,710
(C) PROF. FEES	1,200
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$201,790</u>

SECTION 10. REGULAR SALARIES - ARKANSAS FAIR HOUSING COMMISSION. There

is hereby established for the Department of Inspector General - Arkansas Fair Housing Commission for the 2024-2025 fiscal year, the following maximum number of regular employees.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2024-2025
(1)	N226N	ARKANSAS FAIR HOUSING EXECUTIVE DIR	1	GRADE GS15
(2)	G073C	ATTORNEY	1	GRADE GS10
(3)	X112C	AFHC CHIEF INVESTIGATOR	1	GRADE GS07
(4)	C010C	EXECUTIVE ASSISTANT TO THE DIRECTOR	1	GRADE GS07
(5)	X150C	AFHC INVESTIGATOR	5	GRADE GS06
(6)	A074C	FISCAL SUPPORT SUPERVISOR	1	GRADE GS06
(7)	G180C	GRANTS ANALYST	1	GRADE GS06
(8)	P027C	PUBLIC INFORMATION SPECIALIST	<u>1</u>	GRADE GS06
		MAX. NO. OF EMPLOYEES	12	

SECTION 11. EXTRA HELP - ARKANSAS FAIR HOUSING COMMISSION. There is hereby authorized, for the Department of Inspector General - Arkansas Fair Housing Commission for the 2024-2025 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 12. APPROPRIATION - OPERATIONS - ARKANSAS FAIR HOUSING COMMISSION. There is hereby appropriated, to the Department of Inspector General, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Department of Inspector General - Arkansas Fair Housing Commission - Operations for the fiscal year ending June 30, 2025, the following:

ITEM NO.	FISCAL YEAR
	<u>2024-2025</u>

(01) REGULAR SALARIES	\$637,197
(02) EXTRA HELP	40,000
(03) PERSONAL SERVICES MATCHING	240,503
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	191,573
(B) CONF. & TRAVEL	58,000
(C) PROF. FEES	57,007
(D) CAP. OUTLAY	0
(E) DATA PROC.	0
(05) PUBLIC EDUCATION	<u>899</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$1,225,179</u></u>

SECTION 13. APPROPRIATION - EDUCATION - TRUST - ARKANSAS FAIR HOUSING COMMISSION. There is hereby appropriated, to the Department of Inspector General, to be payable from the Arkansas Fair Housing Commission Trust Fund, for operating expenses of the Department of Inspector General - Arkansas Fair Housing Commission - Education - Trust for the fiscal year ending June 30, 2025, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2024-2025</u>
(01) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	\$81,569
(B) CONF. & TRAVEL	55,000
(C) PROF. FEES	0
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$136,569</u></u>

SECTION 14. REGULAR SALARIES - OFFICE OF INTERNAL AUDIT. There is hereby established for the Department of Inspector General - Office of Internal Audit for the 2024-2025 fiscal year, the following maximum number of regular employees.

Maximum Annual
Maximum Salary Rate

Item No.	Class Code Title	No. of Employees	Fiscal Year 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	

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

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 - Office of Internal Audit - Operations for the fiscal year ending June 30, 2025, the following:

ITEM NO.		FISCAL YEAR 2024-2025
(01)	REGULAR SALARIES	\$772,222
(02)	PERSONAL SERVICES MATCHING	245,689
(03)	MAINT. & GEN. OPERATION	
	(A) OPER. EXPENSE	175,659
	(B) CONF. & TRAVEL	3,500
	(C) PROF. FEES	20,000
	(D) CAP. OUTLAY	0
	(E) DATA PROC.	<u>0</u>
	TOTAL AMOUNT APPROPRIATED	<u>\$1,217,070</u>

SECTION 16. REGULAR SALARIES - INDEPENDENT TAX APPEALS COMMISSION.

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

Item Class	Maximum No. of	Maximum Annual Salary Rate Fiscal Year
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No.	Code	Title	Employees	2024-2025
(1)	N247N	TAX APPEALS COMMISSIONER	3	GRADE SE04
(2)	D057C	INFORMATION TECHNOLOGY MANAGER	1	GRADE IT05
(3)	A143C	TAX APPEALS ACCOUNTANT	1	GRADE GS13
(4)	G310C	TAX APPEALS STAFF ATTORNEY	1	GRADE GS13
(4.1)	G249C	DIG PROGRAM ADMINISTRATOR	1	GRADE GS12
(5)	C118C	COMMISSIONER ASSISTANT	1	GRADE GS10
(6)	A054C	TAX AUDITOR II	1	GRADE GS09
(7)	G311C	TAX APPEALS COMMISSION LAW CLERK	<u>1</u>	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	450,000
(B) CONF. & TRAVEL	125,000
(C) PROF. FEES	500,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$2,246,207</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 of funds and appropriations to the Shared Services Paying Account appropriation section of this act on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

(3) The transfer authority provided to the department in subdivision (a)(2) of this section may be used to make transfers only within the department's appropriation act or between other appropriation acts authorized for the department.

(4) The provisions of this section shall be in effect from the date of passage through June 30, ~~2024~~ 2025.

SECTION 19. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. ARKANSAS FAIR HOUSING COMMISSION PROMOTIONAL ITEMS. Upon approval of the Chief Fiscal Officer of the State, the Arkansas Fair Housing Commission is hereby authorized to transfer appropriation from Operating Expenses to Promotional Items in the Education Trust Appropriation provided by this Act in an amount not to exceed eight thousand dollars (\$8,000) each fiscal year to meet the Commission's educational needs.

The provisions of this section shall be in effect only from July 1, ~~2023~~ 2024 through June 30, ~~2024~~ 2025.

SECTION 20. SPECIAL LANGUAGE – CODE AMENDMENT. *Arkansas Code § 26-18-1117(b)(1), concerning judicial relief from decisions of the Tax Appeals Commission, is amended to read as follows:*

(b)(1) ~~The~~ Except as provided in subdivision (b)(4) of this section, the Department of Finance and Administration may seek judicial relief from a decision of the commission by filing suit against the taxpayer in Pulaski County Circuit Court or in the circuit court of the county in which the taxpayer resides or has its principal place of business in the state.

SECTION 21. SPECIAL LANGUAGE – CODE AMENDMENT. *Arkansas Code § 26-18-1117(b), concerning judicial relief from decisions of the Tax Appeals Commission, is amended to add an additional subdivision to read as follows:*

(4)(A) The department may seek judicial relief from a decision of the commission regarding sales and use tax only if:

(i) The total aggregate amount of sales and use tax shown on the proposed tax assessments under § 26-18-403(a) that are the subject of the petition before the commission on which a decision was rendered exceeds ten thousand dollars (\$10,000), exclusive of interest and penalties; or

(ii) The total aggregate amount of money shown as denied on the refund denials issued under § 26-18-507(e) that are the subject of the petition before the commission on which a decision was rendered exceeds ten thousand dollars (\$10,000), exclusive of interest and penalties.

(B) Subdivision (b)(4)(A) of this section applies to actions commenced under § 26-18-1113 on or after the effective date of this act.

SECTION 22. 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 23. 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 24. 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, 2024 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, 2024 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, 2024.

/s/Joint Budget Committee