

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

HOUSE BILL 1108

5 By: Joint Budget Committee
6
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For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR THE REFUND OF
10 LOCAL SALES AND USE TAXES BY THE OFFICE OF THE
11 TREASURER OF STATE FOR THE FISCAL YEAR ENDING JUNE
12 30, 2026; AND FOR OTHER PURPOSES.
13
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Subtitle

15 AN ACT FOR THE OFFICE OF THE TREASURER OF
16 STATE - REFUND OF LOCAL TAXES
17 APPROPRIATION FOR THE 2025-2026 FISCAL
18 YEAR.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. APPROPRIATION - CITY SHARE. There is hereby appropriated,
25 to the Office of the Treasurer of State, to be payable from the Local Sales
26 and Use Tax Trust Fund, for refunding each city's share of local sales and
27 use taxes assessed by authority of Arkansas Code 26-75-307 by the Office of
28 the Treasurer of State for the fiscal year ending June 30, 2026, the
29 following:
30

ITEM	FISCAL YEAR
NO.	2025-2026
(01) REFUNDS - CITY SHARE	<u>\$1,100,000,000</u>

35 SECTION 2. APPROPRIATION - COUNTY SHARE. There is hereby appropriated,
36 to the Office of the Treasurer of State, to be payable from the Local Sales



1 and Use Tax Trust Fund, for refunding each county’s share of local sales and
 2 use taxes as assessed by authority of Arkansas Code 26-74-307 by the Office
 3 of the Treasurer of State for the fiscal year ending June 30, 2026, the
 4 following:

6 ITEM	FISCAL YEAR
7 <u>NO.</u>	<u>2025-2026</u>
8 (01) REFUNDS - COUNTY SHARE	<u>\$990,000,000</u>

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 10 SECTION 3. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
 11 authorized by this act shall be limited to the appropriation for such agency
 12 and funds made available by law for the support of such appropriations; and
 13 the restrictions of the State Procurement Law, the General Accounting and
 14 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
 15 Procedures and Restrictions Act, or their successors, and other fiscal
 16 control laws of this State, where applicable, and regulations promulgated by
 17 the Department of Finance and Administration, as authorized by law, shall be
 18 strictly complied with in disbursement of said funds.

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 20 SECTION 4. LEGISLATIVE INTENT. It is the intent of the General
 21 Assembly that any funds disbursed under the authority of the appropriations
 22 contained in this act shall be in compliance with the stated reasons for
 23 which this act was adopted, as evidenced by the Agency Requests, Executive
 24 Recommendations and Legislative Recommendations contained in the budget
 25 manuals prepared by the Department of Finance and Administration, letters, or
 26 summarized oral testimony in the official minutes of the Arkansas Legislative
 27 Council or Joint Budget Committee which relate to its passage and adoption.

28
 29 SECTION 5. EMERGENCY CLAUSE. It is found and determined by the General
 30 Assembly, that the Constitution of the State of Arkansas prohibits the
 31 appropriation of funds for more than a one (1) year period; that the
 32 effectiveness of this Act on July 1, 2025 is essential to the operation of
 33 the agency for which the appropriations in this Act are provided, and that in
 34 the event of an extension of the legislative session, the delay in the
 35 effective date of this Act beyond July 1, 2025 could work irreparable harm
 36 upon the proper administration and provision of essential governmental

1 programs. Therefore, an emergency is hereby declared to exist and this Act
2 being necessary for the immediate preservation of the public peace, health
3 and safety shall be in full force and effect from and after July 1, 2025.

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6 **APPROVED: 1/27/25**
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