

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

# A Bill

HOUSE BILL 1589

5 By: Representative Schulz  
6 By: Senator Crowell  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE LAW CONCERNING THE FINANCIAL  
10 OPERATIONS OF A COUNTY; TO AMEND THE LAW CONCERNING  
11 THE ANNUAL COUNTY FINANCIAL REPORT; AND FOR OTHER  
12 PURPOSES.  
13  
14

## Subtitle

15  
16 TO AMEND THE LAW CONCERNING THE  
17 FINANCIAL OPERATIONS OF A COUNTY; AND TO  
18 AMEND THE LAW CONCERNING THE ANNUAL  
19 COUNTY FINANCIAL REPORT.  
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
22

23 SECTION 1. Arkansas Code § 14-15-805(1)(A), concerning the duties of a  
24 county treasurer, is amended to read as follows:

25 (1)(A) Receive and give receipt for all ~~moneys~~ revenues payable  
26 into the county treasury and to pay and disburse the ~~moneys~~ revenues on  
27 ~~warrants or~~ checks drawn by order of the county court.  
28

29 SECTION 2. Arkansas Code § 14-15-805(2)(A), concerning the duties of a  
30 county treasurer, is amended to read as follows:

31 (2)(A) Refuse payment of any ~~warrant or~~ check that would cause a  
32 deficit balance in any special revenue account ~~without an appropriated~~  
33 ~~transfer of general funds to cover the deficit~~, except as provided in this  
34 section.  
35

36 SECTION 3. Arkansas Code § 14-15-805(2)(B)(ii), concerning the duties



1 of a county treasurer, is amended to read as follows:

2 (ii) When the grant ~~moneys~~ revenues are received by  
3 the county, the ~~moneys~~ revenues shall be receipted to the proper grant fund  
4 by the county treasurer.

5  
6 SECTION 4. Arkansas Code § 14-15-805(3)(C), concerning the duties of a  
7 county treasurer, is amended to read as follows:

8 (C) The treasurer shall refuse payment of any ~~warrant or~~  
9 check that would cause a deficit balance of the general fund in aggregate.

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11 SECTION 5. Arkansas Code § 14-15-806 is amended to read as follows:

12 14-15-806. Neglect or refusal to pay ~~warrant~~ check.

13 (a) If any county treasurer shall neglect or refuse to pay any ~~warrant~~  
14 ~~or~~ check drawn on him or her by order of the county court of his or her  
15 county, having cash available in the fund on which the ~~warrant or~~ check is  
16 drawn, he or she shall forfeit and pay to the ~~holder of the warrant~~ claimant  
17 four (4) times the amount thereof.

18 (b) The forfeiture may be recovered by a civil action in the name of  
19 the party aggrieved against the treasurer and his or her securities, and the  
20 treasurer shall be deemed guilty of a misdemeanor in office and upon  
21 conviction shall be removed from office.

22

23 SECTION 6. Arkansas Code § 14-15-809 is amended to read as follows:

24 14-15-809. Resignation, removal, or death.

25 If he or she resigns, is removed from office, or dies, a county  
26 treasurer, or his or her executor or administrator, shall immediately make  
27 his or her settlement and deliver to his or her successor in office all  
28 things pertaining to the office, together with all the ~~moneys~~ monetary funds  
29 belonging to the county.

30

31 SECTION 7. Arkansas Code § 14-21-102 is amended to read as follows:

32 14-21-102. Annual financial report of the county.

33 (a)(1) The ~~clerk of the county court~~ county clerk or county  
34 comptroller and the county treasurer shall ~~make out or~~ cause to be made out a  
35 full and complete annual financial report of the county, in the form of a  
36 statement of revenues, expenditures, and changes in fund balances, using the

1 financial records of the county clerk and county treasurer, ~~giving~~.

2 (2) As a minimum for each reportable fund, the annual financial  
3 report of the county shall provide:

4 (A) The treasurer's report of the beginning January 1 cash  
5 balance of each fund;

6 (B) The treasurer's report as to the amount of revenue for  
7 each fund from each source classification;

8 (C) The treasurer's report as to the ending December 31  
9 cash balance of each fund;

10 (D) ~~The county clerk's report as to the amount expended~~  
11 ~~during the fiscal year for all purposes~~ expenditures for all purposes for  
12 each fund for the fiscal year from the county clerk's summary of expenditures  
13 report or the county comptroller's summary expenditure report; and

14 (E) A detailed statement of the bonded indebtedness and  
15 short-term indebtedness of the county.

16 ~~(2)~~ (3)(A) The annual ~~county~~ financial report of the county  
17 shall include all operating accounts of the county for which the quorum court  
18 has appropriating control.

19 (B) The requirement under subdivision (a)(3)(A) of this  
20 section may be satisfied by presenting the annual financial report of the  
21 county with:

22 (i) Revenues and expenditures for the general fund,  
23 the road fund, and the other funds of the county in the aggregate; and

24 (ii) Changes in fund balances between January 1 and  
25 December 31.

26 ~~(3)~~ (4)(A) ~~If the county clerk or county comptroller is~~  
27 compiling the annual financial report of the county, the county treasurer  
28 shall submit all revenue reports required under this section to the ~~clerk of~~  
29 ~~the county court~~ county clerk or county comptroller by March 1.

30 (B) If the county treasurer is compiling the annual  
31 financial report of the county, the county clerk or county comptroller shall  
32 submit all expenditure reports required under this section to the county  
33 treasurer by March 1.

34 ~~(b)(1)(A)~~ (b)(1)(A) ~~The clerk of the county court~~ county clerk or county  
35 treasurer shall publish the annual financial report of the county:

36 (i) One (1) time in one (1) newspaper published in

1 the county; and

2 (ii) On a website owned or maintained by the county,  
3 the state, or the Association of Arkansas Counties.

4 (B) If a newspaper is not published in the county, the  
5 ~~clerk of the county court~~ county clerk or county treasurer shall publish the  
6 annual financial report of the county one (1) time in the newspaper having  
7 the largest circulation in the county.

8 (2)(A) The annual financial report shall be published by March  
9 15 of each year for the previous fiscal year of the county in accordance with  
10 § 14-71-101.

11 (B) A report published under subdivision (b)(2)(A) of this  
12 section is not required to include any revenue or expenditure accruals for  
13 the months of January and February following the calendar fiscal year.

14 (c) All costs associated with the publication of the annual financial  
15 report of the county shall be charged to the budget of the county treasurer.

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17 SECTION 8. Arkansas Code § 14-24-121(a), concerning the electronic  
18 transfer of county funds, is amended to read as follows:

19 (a) A disbursement of county funds used for a payment to a federal or  
20 state governmental entity or to a creditor by order of a court of competent  
21 jurisdiction may be made by electronic funds transfer if the:

22 (1) Claim has been submitted and approved through the county  
23 claim process; and

24 (2) Disbursement includes adequate supporting documentation.

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27 **APPROVED: 4/16/25**

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