

1 State of Arkansas
2 95th General Assembly
3 Fiscal Session, 2026

A Bill

HOUSE BILL 1088

4
5 By: Joint Budget Committee
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For An Act To Be Entitled

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9 AN ACT TO MAKE AN APPROPRIATION FOR MISCELLANEOUS
10 TRANSFERS FOR THE DEPARTMENT OF FINANCE AND
11 ADMINISTRATION - DISBURSING OFFICER WHICH SHALL BE
12 SUPPLEMENTAL AND IN ADDITION TO THOSE FUNDS
13 APPROPRIATED BY ACT 1006 OF 2025; AND FOR OTHER
14 PURPOSES.
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Subtitle

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18 AN ACT FOR THE DEPARTMENT OF FINANCE AND
19 ADMINISTRATION - DISBURSING OFFICER
20 SUPPLEMENTAL APPROPRIATION.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. APPROPRIATION - FIREMEN'S AND POLICE OFFICERS' PENSION AND
26 RELIEF FUND. There is hereby appropriated, to the Department of Finance and
27 Administration, to be payable from the Firemen's and Police Officers' Pension
28 and Relief Fund, for payment of Firemen's and Police Officers' Pension and
29 Relief Fund taxes for municipal fire and police relief and pension funds by
30 the Department of Finance and Administration - Disbursing Officer which shall
31 be supplemental and in addition to those funds appropriated in Section 4 of
32 Act 1006 of 2025, the following:
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ITEM	FISCAL YEAR
NO.	2025-2026
(01) PENSION AND RELIEF FUNDS	<u>\$8,000,000</u>



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SECTION 2. APPROPRIATION - FIRE PROTECTION SERVICES - ADDITIONAL FUNDING. There is hereby appropriated, to the Department of Finance and Administration, to be payable from the Fire Protection Premium Tax Fund, for additional funding of Arkansas fire departments as provided in Arkansas Code beginning at 26-57-611 and including 26-57-614 and 14-284-101 et seq. by the Department of Finance and Administration - Disbursing Officer which shall be supplemental and in addition to those funds appropriated in Section 21 of Act 1006 of 2025, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2025-2026</u>
(01) PAYMENTS TO FIRE DEPARTMENTS	<u>\$5,000,000</u>

SECTION 3. 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 4. 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 5. EMERGENCY CLAUSE. It is found and determined by the General Assembly, that funds provided by the General Assembly for the operations of the Department Of Finance And Administration - Disbursing Officer are, due to

1 unforeseen circumstances, insufficient for the Department Of Finance And
 2 Administration - Disbursing Officer to continue to provide essential
 3 governmental services; that the provisions of this act will provide the
 4 necessary monies for the Department Of Finance And Administration -
 5 Disbursing Officer to continue such services; and that a delay in the
 6 effective date of this Act could work irreparable harm upon the proper
 7 administration and provision of essential governmental programs. Therefore,
 8 an emergency is hereby declared to exist and this Act being necessary for the
 9 immediate preservation of the public peace, health and safety shall be in
 10 full force and effect from and after the date of its passage and approval.

11 If the bill is neither approved nor vetoed by the Governor, it shall
 12 become effective on the expiration of the period of time during which the
 13 Governor may veto the bill. If the bill is vetoed by the Governor and the
 14 veto is overridden, it shall become effective on the date the last house
 15 overrides the veto.

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 18 **APPROVED: 4/27/26**
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