

1 State of Arkansas
2 95th General Assembly
3 Fiscal Session, 2026
4

As Engrossed: H4/27/26

A Bill

HOUSE BILL 1100

5 By: Representative Jean
6
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE REVENUE STABILIZATION LAW; TO
10 CREATE FUNDS; TO MAKE TRANSFERS TO AND FROM FUNDS AND
11 FUND ACCOUNTS; TO DECLARE AN EMERGENCY; AND FOR OTHER
12 PURPOSES.
13
14

Subtitle

16 TO AMEND THE REVENUE STABILIZATION LAW;
17 TO CREATE FUNDS; TO MAKE TRANSFERS TO
18 AND FROM FUNDS AND FUND ACCOUNTS; AND TO
19 DECLARE AN EMERGENCY.
20
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. The purpose of this act is to amend the Revenue
25 Stabilization Law and to create funds, and to make transfers to and from
26 funds and fund accounts.
27

28 SECTION 2. *Arkansas Code 19-23-101 is amended to read as follows:*
29 *19-23-101. Allocations for fiscal year 2026-2027 and thereafter.*
30 *Commencing with the fiscal year beginning July 1, 2026, and each fiscal year*
31 *thereafter, the Treasurer of State shall transfer all remaining general*
32 *revenues available for distribution on the last day of business in July 2026,*
33 *and on the last day of business in each calendar month thereafter during the*
34 *fiscal year to the various funds and fund accounts participating in general*
35 *revenues in the proportions of the maximum allocation as the individual*
36 *allocation to the fund or fund account bears to the total of the maximum*



1 allocation as provided in § 19-23-101 (a) and (b).

2

3 SECTION 3. Arkansas Code 19-23-102 is amended to read as follows:

4 19-23-102. Maximum allocations of revenues for fiscal year 2026-2027 and
5 thereafter.

6 (a) ALLOCATION A. The Treasurer of State shall first make monthly allocations
7 in the proportions set out in this subsection to the funds and fund accounts
8 listed below until there has been transferred a total of six billion six
9 hundred forty four million four hundred twenty three thousand three hundred
10 forty-eight dollars (\$6,644,423,348) or so much thereof as may become
11 available; provided, that the Treasurer of State shall make such monthly
12 allocations in accordance with each fund or fund account's proportionate part
13 of the total of all such allocations set forth in this subsection:

14 Name of Fund or Fund Account Maximum Allocation

15 PUBLIC SCHOOL FUND

16	(1) Division of Elementary and Secondary Education	
17	Public School Fund Account	\$2,443,582,431
18	(2) State Library Public School Fund Account	\$ 5,246,985
19	(3) Division of Career and Technical Education Public	
20	School Fund Account	\$ 25,002,001
21	(4) Division of Career and Technical Education Public	
22	School Fund Account - Adult Education	\$ 7,894,934

23

24 GENERAL EDUCATION FUND

25	(1) Division of Elementary and Secondary Education	
26	Fund Account	\$ 18,282,199
27	(2) Educational Facilities Partnership Fund Account	\$ -
28	(3) Division of Public School Academic Facilities	
29	and Transportation Fund Account	\$ 3,052,280
30	(4) Educational Television Fund Account	\$ 5,986,636
31	(5) Arkansas School for the Deaf and Blind Fund Account	\$ 20,490,948
32	(6) State Library Fund Account	\$ 3,648,472
33	(7) Rehabilitation Services Fund Account	\$ 11,106,154
34	(8) Child Care Grant Fund Account	\$ 7,056,193
35	(9) Child Care and Early Childhood Education	
36	Fund Account	\$ 2,589,553

1	<i>Technical Institutes:</i>	
2	(10) Northwest Technical Institute Fund Account	\$ 3,151,617
3		
4	<i>DEPARTMENT OF HUMAN SERVICES FUND</i>	
5	(1) Department of Human Services Administration	
6	Fund Account	\$ 23,284,453
7	(2) Children and Family Services Fund Account	129,952,055
8	(3) Youth Services Fund Account	49,691,072
9	(4) Developmental Disabilities Services Fund Account	61,010,843
10	(5) Medical Services Fund Account	2,385,066
11	(6) Department of Human Services Grants Fund Account	1,402,725,705
12	(7) Behavioral Health Services Fund Account	97,632,754
13	(8) Provider Services and Quality Assurance Fund	
14	Account	5,578,156
15	(9) County Operations Fund Account	57,705,676
16		
17	<i>STATE GENERAL GOVERNMENT FUND</i>	
18	(1) Division of Arkansas Heritage Fund Account	\$ 7,212,929
19	(2) Department of Agriculture Fund Account	21,528,662
20	(3) Department of Labor and Licensing Fund Account	3,738,115
21	(4) Division of Higher Education Fund Account	12,066,588
22	(5) Higher Education Grants Fund Account	43,619,625
23	(6) Arkansas Economic Development Commission	
24	Fund Account	19,213,976
25	(7) Division of Correction Inmate Care	
26	and Custody Fund Account	431,457,721
27	(8) Division of Correction Inmate Care	
28	and Custody Fund Account - Medical Contract	144,398,915
29	(9) Division of Community Correction Fund Account	60,957,735
30	(10) Department of the Military Fund Account	8,306,150
31	(11) Parks and Tourism Fund Account	22,082,257
32	(12) Division of Environmental Quality	
33	Fund Account	3,996,546
34	(13) Miscellaneous Agencies Fund Account	102,041,390
35		
36	<i>COUNTY AID FUND</i>	\$ 19,928,613

1	COUNTY JAIL REIMBURSEMENT FUND	\$ 34,800,000
2	CRIME INFORMATION SYSTEM FUND	\$ 2,204,581
3	CHILD SUPPORT ENFORCEMENT FUND	\$ 12,358,585
4	PUBLIC HEALTH FUND	\$ 77,059,639
5	PERFORMANCE FUND	\$ -
6	MUNICIPAL AID FUND	\$ 27,316,052
7	DIVISION OF ARKANSAS STATE POLICE FUND	\$ 103,150,337
8	DIVISION OF WORKFORCE SERVICES FUND-NEW HIRE REGISTRY	\$ 139,500
9	DIVISION OF WORKFORCE SERVICES FUND-ADULT EDUCATION	\$ 983,374
10	DIVISION OF WORKFORCE SERVICES FUND-MANUFACTURING	
11	EXTENSION NETWORK	\$ 631,977
12	STATE SERVICES FOR THE BLIND FUND	\$ 1,834,384
13	SKILLS DEVELOPMENT FUND	\$ 3,355,764
14	ARKANSAS CHILDREN'S EDUCATIONAL FREEDOM ACCOUNT FUND	\$ 309,487,318
15	SUSTAINABLE BUILDING MAINTENANCE PROGRAM FOR STATE-	
16	SUPPORTED INSTITUTIONS OF HIGHER EDUCATION REVOLVING LOAN	
17	FUND	\$ -
18		
19	INSTITUTIONS OF HIGHER EDUCATION	
20	(1) ARKANSAS STATE UNIVERSITY FUND	\$ 64,866,267
21	(2) ARKANSAS TECH UNIVERSITY FUND	\$ 36,461,729
22	(3) HENDERSON STATE UNIVERSITY FUND	\$ 17,971,602
23	(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ 19,015,278
24	(5) UNIVERSITY OF ARKANSAS FUND	\$ 140,385,133
25	(6) UNIVERSITY OF ARKANSAS FUND-UA SYSTEM	\$ 3,479,474
26	(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ 2,369,274
27	(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF	
28	AGRICULTURE	\$ 65,800,138
29	(9) UNIVERSITY OF ARKANSAS FUND-CLINTON SCHOOL	\$ 2,336,896
30	(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE	
31	INSTITUTE	\$ 2,458,634
32	(11) SCHOOL FOR MATH, SCIENCES, AND ARTS FUND	\$ 1,133,048
33	(12) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$ 21,146,708
34	(13) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$ 57,476,668
35	(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$ 93,012,881
36	(15) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND -	

1	CHILD ABUSE/RAPE/DOMESTIC VIOLENCE	\$	350,000
2	(16) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND -		
3	PEDIATRICS/PSYCHIATRIC RESEARCH	\$	1,985,100
4	(17) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND -		
5	INDIGENT CARE	\$	5,438,340
6	(18) UNIVERSITY OF ARKANSAS AT MONTICELLO FUND	\$	16,362,815
7	(19) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$	21,233,745
8	(20) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND - 1890		
9	LAND GRANT STATE MATCH	\$	5,800,000
10	(21) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$	53,564,626
11	(22) ARKANSAS NORTHEASTERN COLLEGE FUND	\$	8,612,168
12	(23) ARKANSAS STATE UNIVERSITY - BEEBE FUND	\$	11,333,296
13	(24) ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME FUND	\$	3,630,147
14	(25) ARKANSAS STATE UNIVERSITY - NEWPORT FUND	\$	6,872,106
15	(26) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY		
16	OF ARKANSAS FUND	\$	3,859,461
17	(27) UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY		
18	COLLEGE FUND	\$	8,809,839
19	(28) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND	\$	3,950,780
20	(29) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND - ADTEC	\$	1,527,000
21	(30) NATIONAL PARK COLLEGE FUND	\$	9,098,158
22	(31) NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF		
23	ARKANSAS FUND	\$	7,787,709
24	(32) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND	\$	11,701,713
25	(33) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY		
26	OF ARKANSAS FUND	\$	8,756,826
27	(34) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH		
28	MOUNTAIN FUND	\$	3,549,348
29	(35) SAU-TECH FUND	\$	5,528,091
30	(36) SAU-TECH FUND-ENVIRONMENTAL TRAINING ACADEMY	\$	375,036
31	(37) SAU-TECH FUND-FIRE TRAINING ACADEMY	\$	1,780,943
32	(38) SOUTH ARKANSAS COLLEGE FUND	\$	5,962,675
33	(39) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT		
34	BATESVILLE FUND	\$	4,393,950
35	(40) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT		
36	HOPE-TEXARKANA FUND	\$	4,440,099

1	(41) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT	
2	MORRILTON FUND	\$ 5,330,150
3	(42) BLACK RIVER TECHNICAL COLLEGE FUND	\$ 6,659,119
4	(43) ARKANSAS STATE UNIVERSITY THREE RIVERS FUND	\$ 3,547,197
5	(44) OZARKA COLLEGE FUND	\$ 3,099,194
6	(45) UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE	
7	FUND	\$ 14,854,668
8	(46) SOUTHEAST ARKANSAS COLLEGE FUND	\$ 5,388,403

9

10 (b) ALLOCATION B. Then after making the maximum annual allocations provided
 11 for in subsection (a) of this section, the Treasurer of State shall then make
 12 allocations from the remaining general revenues available for distribution,
 13 as set forth in this subsection, to the funds and fund accounts listed below
 14 until there has been transferred a total of sixty million seven hundred forty
 15 seven thousand two hundred nine dollars (\$60,747,209) or so much thereof that
 16 may become available; provided, that the Treasurer of State shall make such
 17 monthly allocations in accordance with each fund or fund account's
 18 proportionate part of the total of all such allocations set forth in this
 19 subsection:

20	Name of Fund or Fund Account	Maximum Allocation
21	<i>PUBLIC SCHOOL FUND</i>	
22	(1) Division of Elementary and Secondary Education	
23	Public School Fund Account	\$ -
24	(2) State Library Public School Fund Account	\$ 394,934
25	(3) Division of Career and Technical Education Public	
26	School Fund Account	\$ 1,881,871
27	(4) Division of Career and Technical Education Public	
28	School Fund Account - Adult Education	\$ 594,242
29		
30	<i>GENERAL EDUCATION FUND</i>	
31	(1) Division of Elementary and Secondary Education	
32	Fund Account	\$ -
33	(2) Educational Facilities Partnership Fund Account	\$ -
34	(3) Division of Public School Academic Facilities	
35	and Transportation Fund Account	\$ -
36	(4) Educational Television Fund Account	\$ -

1	(5) Arkansas School for the Deaf and Blind Fund Account	\$	-
2	(6) State Library Fund Account	\$	274,616
3	(7) Rehabilitation Services Fund Account	\$	835,947
4	(8) Child Care Grant Fund Account	\$	-
5	(9) Child Care and Early Childhood Education		
6	Fund Account	\$	-
7	Technical Institutes:		
8	(10) Northwest Technical Institute Fund Account	\$	237,219
9			
10	<i>DEPARTMENT OF HUMAN SERVICES FUND</i>		
11	(1) Department of Human Services Administration		
12	Fund Account	\$	1,752,593
13	(2) Children and Family Services Fund Account		9,781,338
14	(3) Youth Services Fund Account		3,740,188
15	(4) Developmental Disabilities Services Fund Account		4,592,214
16	(5) Medical Services Fund Account		179,521
17	(6) Department of Human Services Grants Fund Account		-
18	(7) Behavioral Health Services Fund Account		7,348,702
19	(8) Provider Services and Quality Assurance Fund		
20	Account		419,861
21	(9) County Operations Fund Account		-
22			
23	<i>STATE GENERAL GOVERNMENT FUND</i>		
24	(1) Division of Arkansas Heritage Fund Account	\$	542,909
25	(2) Department of Agriculture Fund Account		1,620,437
26	(3) Department of Labor and Licensing Fund Account		281,364
27	(4) Division of Higher Education Fund Account		-
28	(5) Higher Education Grants Fund Account		-
29	(6) Arkansas Economic Development Commission		
30	Fund Account		1,446,213
31	(7) Division of Correction Inmate Care		
32	and Custody Fund Account		-
33	(8) Division of Correction Inmate Care		
34	and Custody Fund Account - Medical Contract		-
35	(9) Division of Community Correction Fund Account		-
36	(10) Department of the Military Fund Account		625,194

1	(11) Parks and Tourism Fund Account	-
2	(12) Division of Environmental Quality	
3	Fund Account	300,815
4	(13) Miscellaneous Agencies Fund Account	5,776,643
5		
6	COUNTY AID FUND	\$ 1,500,003
7	COUNTY JAIL REIMBURSEMENT FUND	\$ -
8	CRIME INFORMATION SYSTEM FUND	\$ -
9	CHILD SUPPORT ENFORCEMENT FUND	\$ 930,216
10	PUBLIC HEALTH FUND	\$ 5,792,661
11	PERFORMANCE FUND	\$ -
12	MUNICIPAL AID FUND	\$ 2,056,047
13	DIVISION OF ARKANSAS STATE POLICE FUND	\$ 7,318,720
14	DIVISION OF WORKFORCE SERVICES FUND-NEW HIRE REGISTRY	\$ 10,500
15	DIVISION OF WORKFORCE SERVICES FUND-ADULT EDUCATION	\$ 74,017
16	DIVISION OF WORKFORCE SERVICES FUND-MANUFACTURING	
17	EXTENSION NETWORK	\$ 47,568
18	STATE SERVICES FOR THE BLIND FUND	\$ 138,072
19	SKILLS DEVELOPMENT FUND	\$ 252,584
20	ARKANSAS CHILDREN'S EDUCATIONAL FREEDOM ACCOUNT FUND	\$ -
21	SUSTAINABLE BUILDING MAINTENANCE PROGRAM FOR STATE-	
22	SUPPORTED INSTITUTIONS OF HIGHER EDUCATION REVOLVING LOAN	
23	FUND	\$ -
24		
25	INSTITUTIONS OF HIGHER EDUCATION	
26	(1) ARKANSAS STATE UNIVERSITY FUND	\$ -
27	(2) ARKANSAS TECH UNIVERSITY FUND	\$ -
28	(3) HENDERSON STATE UNIVERSITY FUND	\$ -
29	(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ -
30	(5) UNIVERSITY OF ARKANSAS FUND	\$ -
31	(6) UNIVERSITY OF ARKANSAS FUND-UA SYSTEM	\$ -
32	(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ -
33	(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF	
34	AGRICULTURE	\$ -
35	(9) UNIVERSITY OF ARKANSAS FUND-CLINTON SCHOOL	\$ -
36	(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE	

1	INSTITUTE	\$	-
2	(11) SCHOOL FOR MATH, SCIENCES, AND ARTS FUND	\$	-
3	(12) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$	-
4	(13) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$	-
5	(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$	-
6	(15) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND -		
7	CHILD ABUSE/RAPE/DOMESTIC VIOLENCE	\$	-
8	(16) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND -		
9	PEDIATRICS/PSYCHIATRIC RESEARCH	\$	-
10	(17) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND -		
11	INDIGENT CARE	\$	-
12	(18) UNIVERSITY OF ARKANSAS AT MONTICELLO FUND	\$	-
13	(19) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$	-
14	(20) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND - 1890		
15	LAND GRANT STATE MATCH	\$	-
16	(21) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$	-
17	(22) ARKANSAS NORTHEASTERN COLLEGE FUND	\$	-
18	(23) ARKANSAS STATE UNIVERSITY - BEEBE FUND	\$	-
19	(24) ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME FUND	\$	-
20	(25) ARKANSAS STATE UNIVERSITY - NEWPORT FUND	\$	-
21	(26) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY		
22	OF ARKANSAS FUND	\$	-
23	(27) UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY		
24	COLLEGE FUND	\$	-
25	(28) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND	\$	-
26	(29) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND - ADTEC	\$	-
27	(30) NATIONAL PARK COLLEGE FUND	\$	-
28	(31) NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF		
29	ARKANSAS FUND	\$	-
30	(32) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND	\$	-
31	(33) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY		
32	OF ARKANSAS FUND	\$	-
33	(34) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH		
34	MOUNTAIN FUND	\$	-
35	(35) SAU-TECH FUND	\$	-
36	(36) SAU-TECH FUND-ENVIRONMENTAL TRAINING ACADEMY	\$	-

1	(37) SAU-TECH FUND-FIRE TRAINING ACADEMY	\$	-
2	(38) SOUTH ARKANSAS COLLEGE FUND	\$	-
3	(39) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT		
4	BATESVILLE FUND	\$	-
5	(40) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT		
6	HOPE-TEXARKANA FUND	\$	-
7	(41) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT		
8	MORRILTON FUND	\$	-
9	(42) BLACK RIVER TECHNICAL COLLEGE FUND	\$	-
10	(43) ARKANSAS STATE UNIVERSITY THREE RIVERS FUND	\$	-
11	(44) OZARKA COLLEGE FUND	\$	-
12	(45) UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE		
13	FUND	\$	-
14	(46) SOUTHEAST ARKANSAS COLLEGE FUND	\$	-

15

16 SECTION 4. TEMPORARY LANGUAGE. DO NOT CODIFY. FUNDING TRANSFER -
 17 MEDICAID SUSTAINABILITY SET-ASIDE.

18 (a) Immediately upon the effective date of this act or as soon as is
 19 practical after all transfers from the General Revenue Allotment Reserve Fund
 20 enacted by the 95th General Assembly meeting in the 2026 Fiscal Session are
 21 transferred, the Chief Fiscal Officer of the State shall transfer on his or
 22 her books and those of the Treasurer of State and the Auditor of the State
 23 the sum of one hundred million dollars (\$100,000,000) from the General
 24 Revenue Allotment Reserve Fund to the Medicaid Sustainability Set-Aside in
 25 the Restricted Reserve Fund.

26 (b) Funds transferred in subsection (a) of this section shall be in
 27 addition to those remaining balances currently available in the Medicaid
 28 Sustainability Set-Aside established in Section 3 (a)(2) of Act 1017 of 2025
 29 and any other funds made available by the General Assembly.

30 (c) On July 1, 2027 all unobligated funds remaining in the Medicaid
 31 Sustainability Set-Aside in the Restricted Reserve Fund shall be transferred
 32 to the General Revenue Allotment Reserve Fund.

33

34 SECTION 5. TEMPORARY LANGUAGE. DO NOT CODIFY. FUNDING TRANSFER -
 35 CHILDREN'S EDUCATIONAL FREEDOM ACCOUNT SET-ASIDE.

36 (a) Immediately upon the effective date of this act or as soon as is

1 practical after all transfers from the General Revenue Allotment Reserve Fund
2 enacted by the 95th General Assembly meeting in the 2026 Fiscal Session are
3 transferred, the Chief Fiscal Officer of the State shall transfer on his or
4 her books and those of the Treasurer of State and the Auditor of the State
5 the sum of seventy million dollars (\$70,000,000) from the General Revenue
6 Allotment Reserve Fund to the Children's Educational Freedom Account Set-
7 Aside in the Restricted Reserve Fund.

8 (b) Funds transferred in subsection (a) of this section shall be in
9 addition to those remaining balances currently available in the Children's
10 Educational Freedom Account Set-Aside established in Section 3 (a)(3) of Act
11 1017 of 2025 and any other funds made available by the General Assembly.

12 (c) On July 1, 2027 all unobligated funds remaining in the Children's
13 Educational Freedom Account Set-Aside in the Restricted Reserve Fund shall be
14 transferred to the General Revenue Allotment Reserve Fund.

15
16 SECTION 6. TEMPORARY LANGUAGE. DO NOT CODIFY. FUNDING TRANSFER -
17 VARIOUS GENERAL DISCRETIONARY MAJORITY VOTE SET-ASIDE.

18 (a) Immediately upon the effective date of this act or as soon as is
19 practical after all transfers from the General Revenue Allotment Reserve Fund
20 enacted by the 95th General Assembly meeting in the 2026 Fiscal Session are
21 transferred, the Chief Fiscal Officer of the State shall transfer on his or
22 her books and those of the Treasurer of State and the Auditor of the State
23 the sum of forty three million seven hundred thousand dollars (\$43,700,000)
24 from the General Revenue Allotment Reserve Fund to the Various General
25 Discretionary Majority Vote Set-Aside in the Restricted Reserve Fund.

26 (b) Funds transferred in subsection (a) of this section shall be in
27 addition to those remaining balances currently available in the Various
28 General Discretionary Majority Vote Set-Aside established in Section 3 (a)(4)
29 of Act 1017 of 2025 and any other funds made available by the General
30 Assembly.

31 (c) On July 1, 2027 all unobligated funds remaining in the Various
32 General Discretionary Majority Vote Set-Aside in the Restricted Reserve Fund
33 shall be transferred to the General Revenue Allotment Reserve Fund.

34
35 SECTION 7. TEMPORARY LANGUAGE. DO NOT CODIFY. FUNDING TRANSFER -
36 MOTOR VEHICLE SET-ASIDE.

1 (a) Immediately upon the effective date of this act or as soon as is
2 practical after all transfers from the General Revenue Allotment Reserve Fund
3 enacted by the 95th General Assembly meeting in the 2026 Fiscal Session are
4 transferred, the Chief Fiscal Officer of the State shall transfer on his or
5 her books and those of the Treasurer of State and the Auditor of the State
6 the sum of five million dollars (\$5,000,000) from the General Revenue
7 Allotment Reserve Fund to the Motor Vehicle Set-Aside in the Restricted
8 Reserve Fund.

9 (b) Funds transferred in subsection (a) of this section shall be in
10 addition to those remaining balances currently available in the Motor Vehicle
11 Set-Aside established in Section 3 (a)(7) of Act 1017 of 2025 and any other
12 funds made available by the General Assembly.

13 (c) On July 1, 2027 all unobligated funds remaining in the Motor
14 Vehicle Set-Aside in the Restricted Reserve Fund shall be transferred to the
15 General Revenue Allotment Reserve Fund.

16
17 SECTION 8. TEMPORARY LANGUAGE. DO NOT CODIFY. ECONOMIC DEVELOPMENT
18 FUNDING TRANSFER. Immediately upon the effective date of this section and
19 notwithstanding any other provisions of law, the Chief Fiscal Officer of the
20 State may transfer from time to time as funds are determined to be available
21 by the Chief Fiscal Officer of the State, on his or her books and those of
22 the Treasurer of State and the Auditor of the State, a sum not to exceed one
23 hundred fifty million dollars (\$150,000,000) from the General Revenue
24 Allotment Reserve Fund to the Economic Development Incentive Quick Action
25 Closing Fund, for the Department of Commerce - Arkansas Economic Development
26 Commission, for economic incentives applicable to an advanced manufacturing,
27 non-data center, facility to be located in West Memphis, Arkansas. Prior to
28 the Chief Fiscal Officer of the State transferring any funds under this
29 section, the Secretary of the Arkansas Department of Commerce shall certify
30 to the Chief Fiscal Officer of the State that the Arkansas Economic
31 Development Commission has entered into a definitive incentive agreement with
32 the Manufacturer that has a positive cost benefit calculation and obligations
33 should the Manufacturer fail to satisfy requirements set forth in the
34 incentive agreement.

35
36 SECTION 9. TEMPORARY LANGUAGE. DO NOT CODIFY. ECONOMIC DEVELOPMENT

1 FUNDING TRANSFER - PUBLIC HIGHWAY IMPROVEMENTS. Immediately upon the
2 effective date of this section and notwithstanding any other provisions of
3 law, the Chief Fiscal Officer of the State may transfer from time to time as
4 funds are determined to be available by the Chief Fiscal Officer of the
5 State, on his or her books and those of the Treasurer of State and the
6 Auditor of the State, a sum not to exceed one hundred fifty million dollars
7 (\$150,000,000) from the General Revenue Allotment Reserve Fund to the
8 Economic Development Incentive Quick Action Closing Fund, for the Department
9 of Commerce - Arkansas Economic Development Commission, for public highway
10 and other public road improvements necessary for the construction and
11 operation of the advanced manufacturing facility referenced in Section 8 of
12 this Act. Prior to the Chief Fiscal Officer of the State transferring any
13 funds under this section, the Director of the Arkansas Department of
14 Transportation shall provide the Chief Fiscal Officer of the State an
15 estimate of the funding necessary to complete the public highway and public
16 road improvements after taking into account other funding available for the
17 cost of the improvements, including any federal funding.

18
19 SECTION 10. DO NOT CODIFY. DUPLICATE ACTS. If HB1100 and SB75 of the
20 2026 Fiscal Session of the 95th General Assembly are both enacted and adopted
21 by the 95th General Assembly in identical form, then the last act passed or
22 latest expression shall supersede the other.

23
24 SECTION 11. EMERGENCY CLAUSE. It is found and determined by the
25 General Assembly of the State of Arkansas that changes in the state's fiscal
26 laws must take effect at the beginning of the fiscal year; and that it is
27 necessary for this act to become effective on July 1, 2026 to avoid a lapse
28 in critical and essential services that the state government provides to the
29 citizens of this state at the beginning of the next fiscal year; with the
30 exception sections 8 and 9 of this act shall be in full force and effect from
31 and after the date of its passage and approval. Therefore, an emergency is
32 declared to exist, and this act being necessary for the preservation of the
33 public peace, health, and safety shall become effective on July 1, 2026; with
34 the exception sections 8 and 9 of this act shall be in full force and effect
35 from and after the date of its passage and approval.

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/s/Jean

APPROVED: 4/29/26