

TITLE 3 ALCOHOLIC BEVERAGES

RECODIFICATION

Chapter 1 General Provisions

General Provisions

3-1-101. Title. This act shall be known, and may be cited in all legal proceedings, as the “Arkansas Alcoholic Beverage Control Act”.

3-1-102. Definitions.

(a) As used in this title unless otherwise provided:

(1) “Agreement” means any agreement between a wholesaler and a supplier, whether oral or written, whereby a wholesaler is granted the right to purchase and sell a brand or brands of beer sold by a supplier;

(2) “Alcoholic beverage” means all beverages containing more than one-half of one percent (0.5%) of alcohol by weight;

(3) “Ancillary business” means:

(A) A business owned by the wholesaler, by a substantial stockholder of a wholesaler, or by a substantial partner of a wholesaler the primary business of which is directly related to the transporting, storing, or marketing of the brand or brands of beer of a supplier with whom the wholesaler has an agreement; or

(B) A business owned by a wholesaler, a substantial stockholder of a wholesaler, or a substantial partner of a wholesaler which recycles empty beverage containers of the supplier;

(4) “Barrel” means thirty-one gallons (31 gals.);

(5) “Beer” means any fermented liquor made from malt or any substitute therefor and having an alcoholic content not in excess of five percent (5%) by weight. Beer beverages containing not more than five percent (5%) of alcohol by weight and all other malt beverages containing not more than five percent (5%) of alcohol by weight are excepted from each and every provision of this Title;

(6) “Beer, malt beverage, and hard cider law or rule” means any law of this state, or any rule promulgated and adopted with respect thereto, that is:

(A) Applicable to a person applying for or holding a license to manufacture beer, malt beverage, or hard cider; or

(B) Applicable to a person applying for or holding a license to sell beer, malt beverage, or hard cider in a restaurant for consumption on or off the licensed premises;

(7) “Block” means the area on both sides of that portion of a street lying between intersecting streets and extending back, on both sides, halfway to the next parallel street;

(8) "Brand" means the same product or substantially the same product as evidenced by the product label that must be filed with the Alcoholic Beverage Division of the Department of Finance and Administration.

(9) "Brewery" means any place where beer as defined by this section is manufactured for sale or consumption;

(10) "Conflicting beer, malt beverage, or hard cider law or rule" means any beer, malt beverage, or hard cider law or rule that prohibits or conflicts with the otherwise legal licensing and operation of microbrewery-restaurants, as authorized in this title, by requiring any brewer to sell only to a licensed wholesaler, or requiring any licensed retailer to sell only beer, malt beverage, or hard cider purchased from a licensed wholesaler, or prohibiting any brewer or retailer from having any ownership or employment interest in the business of the other or the premises of the other, or requiring that the excise and enforcement tax on beer, malt beverage, or hard cider manufactured by a brewer be paid by a licensed wholesaler, or any beer, malt beverage, or hard cider law or rule of similar direct or indirect effect;

(11) "Consumer" means a person who receives or in any way comes into possession of beer and light wines as defined in this section for the purpose of consuming them, giving them away, or distributing them in any way other than by sale, barter, or exchange;

(12) "Church" means a church and all immediately adjacent property owned or leased by the church that is used for church purposes; and sale or consumption.

(13) "Designated member" means and includes:

(A) The spouse, child, grandchild, parent, brother, or sister of a deceased individual who owned an interest, including a controlling interest, in a wholesaler;

(B) Any person who inherits under the deceased individual's will or under the laws of intestate succession of this state;

(C) Any person or entity which has through a valid testamentary device by the deceased individual succeeded the deceased individual's ownership interest in the wholesaler pursuant to a written contract or instrument which has been previously approved by a supplier;

(D) The appointed and qualified personal representative and the testamentary trustee of a deceased individual owning an ownership interest in a wholesaler; and

(E) The person appointed by a court as the guardian or conservator of the property of an incapacitated individual owning an ownership interest in a wholesaler;

(14) "Discriminate" means the granting of a more favorable price, allowance, rebate, refund, commission, or discount to one (1) Arkansas distributor or wholesaler than to another Arkansas distributor or wholesaler;

(14) "Dispensary" means any store which, under the provisions of this title unless otherwise provided and having paid all taxes required by the state, sells at retail, in unbroken packages, for consumption off the premises, any intoxicating alcoholic liquor as defined by this title unless otherwise provided;

(15) "Distributor" means any person who receives, either from within or from without this state, light wines and beer as defined by this section for the purpose of distributing them to the dealer either in the original stamped packages as received from the brewery or winery or in bottles as received from the bottler;

(16) "Dry area" means any area in this state in which the manufacture or sale of beer is prohibited by a local-option election heretofore or hereafter held pursuant to applicable laws of this state;

(17) "Excluded felony offense" means:

(A)(i) A felony offense as determined by the jurisdiction where the felony offense occurred.

(ii) The Alcoholic Beverage Control Division shall determine whether an offense is a felony offense based upon a review of the relevant court records concerning the conviction for the offense; or

(B) A violation of a state or federal controlled-substance law that was classified as a felony in the jurisdiction where the person was convicted, but not including:

(i) An offense for which the sentence, including any term of probation, incarceration, or supervised release, was completed ten (10) or more years earlier; or

(ii) An offense that has been sealed by a court or for which a pardon has been granted;

(18) "Federal regulations" means regulations adopted by the United States Bureau of Alcohol, Tobacco, Firearms and Explosives applicable to and consistent with a microbrewery-restaurant operation as authorized in this subchapter, incorporated herein by this reference, including, but not limited to, 27 C.F.R. Part 25, § 25.25;

(19) "Good faith" means honesty in fact and the observance of reasonable commercial standards of fair dealing in the trade, as defined in and interpreted under the Uniform Commercial Code, § 4-1-101 et seq.;

(20) "Hard cider" means liquor brewed from the fermented juices of fruit and containing more than three percent (3%) and not more than twenty-one percent (21%) of alcohol by weight;

(21) "Home-brewed beer" means beer, ale, porter, stout, and other similar fermented beverages containing one-half of one percent (0.5%) or more of alcohol by volume brewed or produced from malt, wholly or in part, or from a substitute for malt, for consumption but not for sale.

~~(B) Any manufacturer of home brewed beer must have attained twenty one (21) years of age;~~

(22) "Illicit still" means an apparatus designed for the unlawful manufacture of intoxicating liquor, which shall include an outfit or parts of an outfit commonly used, or intended to be used, in the distillation or manufacture of spirituous, vinous, or malt liquors and which is not duly registered in the office of the Commissioner of Internal Revenue;

(23) "Industry member" means any one (1) or more of the following:

(A) A distiller, manufacturer, importer, producer, wholesaler, or distributor of intoxicating liquor that holds a valid and appropriate permit issued by the Alcoholic Beverage Control Division;

(B) An agent of a distiller, manufacturer, importer, producer, wholesaler, or distributor of intoxicating liquor, including without limitation an employee, shareholder, owner, partner, corporate officer, or director; or

(C) A business paid by a distiller, manufacturer, importer, producer, wholesaler, or distributor of intoxicating liquor to assist in targeting and promoting the sale of intoxicating liquor, including without limitation an advertising agency or marketing firm;

(24) "Intoxicating liquor" means a beverage containing more than one-half of one percent (0.5%) of alcohol by weight. vinous, ardent, malt fermented liquor or distilled spirits with an alcoholic content in excess of five percent (5%) by weight;

(25) "Light wine" means the fermented juice of grapes or other small fruits, including berries, and having an alcoholic content not in excess of five percent (5%) by weight;

(26) "Keg" means a vessel which has a liquid capacity of more than five gallons (5 gals.);

(27) (A) "Malt beverage" means liquor brewed from the fermented juices of grain and having an alcoholic content of not less than five percent (5%) nor more than twenty-one percent (21%) by weight;

(28) "Manufacturer" means any person engaged in the business of distilling, brewing, making, blending, rectifying, or producing for sale in wholesale quantities alcoholic liquors of any kind, including whiskey, brandy, cordials, liquors, ales, beers, hard cider, or other liquids containing alcohol, except wines;

(29) "Off-premises" means a place other than the licensed retailer's place of business.

(30) "Person" means one (1) or more individuals, a company, a corporation, a partnership, a limited liability company, a syndicate, or an association;

(31) "Reasonable qualifications" means the standard of the reasonable criteria established and consistently used by the respective supplier for similarly situated wholesalers that entered into, continued, or renewed an agreement with the supplier during a period of twenty-four (24) months prior to the proposed transfer of the wholesaler's business, or for similarly situated wholesalers who have changed managers or designated managers during a period of twenty-four (24) months prior to the proposed change in the manager or successor manager of the wholesaler's business;

(32) "Restaurant" means any public or private place which is kept, used, maintained, advertised, and held out to the public or to a private or restricted membership as a place where complete meals are actually and regularly served, such place being provided with adequate and sanitary kitchen and dining equipment and a seating capacity of at least fifty (50) people and having employed a sufficient number and kind of employees to prepare, cook, and serve suitable food for its guests or members. At least one (1) meal per day shall be served, and the place shall be open a minimum of five (5) days per week, with the exception of holidays, vacations, and periods of redecorating.

(33) "Retail dealer" means any person who sells to the consumer light wines or beer in quantities of less than sixteen gallons (16 gals.);

(34) "Retailer" means a person or business that:

- (A) Is devoted wholly or partially to the sale of intoxicating liquor at retail; and
- (B) Holds a valid retailer's permit issued by the division.

(35) "Retaliatory action" means the refusal to continue an agreement, or a material reduction in the quality of service or quantity of products available to a wholesaler under an agreement, which refusal or reduction is not made in good faith;

(36) "Rule" or "~~proper rule~~" means such reasonable rules authorized by law and made and promulgated by the Director of the Alcoholic Beverage Control Division with the approval of the Alcoholic Beverage Control Board;

(37) "Sales territory" means an area of exclusive sales responsibility for the brand or brands of beer sold by a supplier as designated by an agreement;

(38)(a) "Schoolhouse" means:

(1) A facility owned and operated by a public or private school or an open-enrollment charter school; and

(2) A public or private daycare facility licensed by the State of Arkansas.

(b) "Schoolhouse" does not include a home school.

(39) "Sealed" means to expunge, remove, sequester, and treat as confidential the record or records of a felony offense;

(40) "Similarly situated wholesalers" means wholesalers of a supplier that are of a generally comparable size, and operate in markets with similar demographic characteristics, including population size, density, distribution, and vital statistics, as well as reasonably similar economic and geographic conditions;

(41) "Spirituous" means liquor distilled from the fermented juices of grain, fruits, or vegetables and containing more than twenty-one percent (21%) of alcohol by weight, or any other liquids containing more than twenty-one percent (21%) of alcohol by weight;

(42) "Substantial stockholder or substantial partner" means a stockholder of or partner in the wholesaler who owns an interest of ten percent (10%) or more of the partnership or of the capital stock of a corporate wholesaler;

(43) "Successor" means a person who replaces a supplier with regard to the right to manufacture, sell, or import beer;

(44) "Supplier" means a manufacturer or importer of beer and light wine brands as registered with the director;

(45) "Transfer of wholesaler's business" means the voluntary sale, assignment, or other transfer of ten percent (10%) or more or control of the business or all or substantially all of the assets of the wholesaler, or ten percent (10%) or more or control of the capital stock of the wholesaler, including, without limitation, the sale or other transfer of capital stock or assets by merger, consolidation, or

dissolution, or of the capital stock of the parent corporation, or of the capital stock or beneficial ownership of any other entity owning or controlling the wholesaler;

(46) "Vinous" means the fermented juices of fruits, except native wine, containing more than five percent (5%) and not more than twenty-one percent (21%) of alcohol by weight.

(47) "Warehouse" means a house or building equipped to maintain such temperature as may be required by the rules promulgated by the director for the storage of beer or wine and a place at which taxes on the beer or wine shall be collected;

(48) "Wholesale dealer and distributor" or "wholesaler" means any person who sells beer or light wines to retail dealers in quantities of three gallons (3 gals.) or more;

(49) "Wholesaler support center" means a facility located within a wholesaler's premises at which beer and malt are stored by a manufacturer for resale to wholesalers or distributors within or without the state; and

(50) "Winery" means any place where light wine as defined by this section is manufactured for sale or consumption.

(b) All other words used in this act shall be defined according to the statutes in such case made and provided, if any, and otherwise shall be defined according to the custom and usage of the people of Arkansas.

3-1-103 Possession or sale of alcoholic liquor prohibited unless allowed by statute -- exceptions.

No person shall manufacture, bottle, blend, sell, barter, transport, deliver, furnish or possess any alcoholic liquor for beverage purposes, except as specifically provided in this title or the rules promulgated by the Alcoholic Beverage Control Board, except as provided:

(a)(1) The provisions of this act shall not in any manner be construed to apply to the manufacture, sale, and distribution of wines or vinous liquors manufactured, sold, and distributed by residents of Arkansas.

(2) All wines or vinous liquors which shall be manufactured without the confines of this state shall be legally sold, imported, transported, possessed, and consumed only upon payment of the same privilege and excise taxes as provided for all other alcoholic liquors which are included and legalized under the provisions of this act, and traffic in such vinous liquors shall be subject to all rules provided herein.

(b) Malt and vinous beverages containing more than three and two-tenths percent (3.2%) of alcohol by weight and not more than five percent (5%) of alcohol by weight shall be taxed and regulated as provided for malt and vinous beverages containing not more than three and two-tenths percent (3.2%) alcohol by weight under the provisions of chapter 5, subchapter 2 of this title.

(c)(1) After having been manufactured and prepared for the market, the articles enumerated in this subsection are not subject to this act:

(A) Denatured alcohol or denatured rum produced and used as provided by laws and regulations now or hereinafter in force;

(B) Medicinal preparations manufactured in accordance with formulae prescribed in the United States Pharmacopoeia — National Formulary, or by the American Institute of Homeopathy that are unfit for the use for beverage purposes;

- (C) Patented, patent, and proprietary medicines that are unfit for use for beverage purposes;
- (D) Toilet, medicinal, and antiseptic preparations and solutions that are unfit for use for beverage purposes;
- (E) Flavoring extracts and syrups that are unfit for use as a beverage or for intoxicating beverage purposes;
- (F) Vinegar and preserved sweet cider;
- (G) Alcohol medicated according to such formulae as will render it unfit for beverage purposes and which is to be sold for legitimate external use;
- (H) Alcohol for mechanical and scientific purposes if unfit for a beverage;
- (I) Wines; and
- (J) Confectionery containing less than five percent (5%) by volume of alcohol, if the alcohol is in a nonliquid form as a result of being mixed with other substances.

(2) Any person who manufactures, purchases, or possesses any of the articles mentioned in this subsection or preparations fit for beverage purposes which are authorized to be manufactured, which may be used in the manufacture of other preparations compounded in accordance with formulae prescribed in the United States Pharmacopoeia — National Formulary, or by the American Institute of Homeopathy, which preparations when so manufactured are unfit for use for beverage purposes, or in the manufacture of patented, patent, and proprietary or other medicines, or for physicians' prescriptions, which are unfit for use for beverage purposes, may purchase and possess liquors for that purpose. Such person shall keep such records as are required by the Director of the Alcoholic Beverage Control Division.

(3) No such manufacturer shall sell, use, or dispose of any liquor otherwise than as an ingredient of the articles authorized to be manufactured therefrom.

(4) No more alcohol shall be used in the manufacture of any syrup or extract than the quantity necessary for the extraction or solution of the elements mentioned therein and for the preservation of the article.

(5) The provisions of this act shall not apply to pure, ethyl, or denatured alcohol intended for use or used for scientific, chemical, mechanical, industrial, medicinal, or culinary purposes or for use in the manufacture of patented, patent, proprietary, medicinal, pharmaceutical, antiseptic, toilet, scientific, chemical, mechanical, and industrial preparations or products, unfit for beverage purposes. Any person taking advantage of this subsection shall keep any records as are required by the director.

(6) Any person who shall knowingly sell any of the articles mentioned in this subsection for beverage purposes or any extract or syrup for intoxicating beverage purposes, or who shall sell any of the same under circumstances for which the seller might reasonably deduce the intention of the purchaser to use them for such purpose, shall be subject to the penalties provided in this act.

~~3-1-104. Industry member conduct — Donation of intoxicating liquor. [move to permits]~~

Chapter 2 Administration and Enforcement

Subchapter 1 — General Provisions

3-2-101. Interest of enforcement officers in alcoholic liquors prohibited.

3-2-208. Solicitation or acceptance of bribe prohibited.

~~3-2-102. Information to be submitted by applicants.~~

~~3-2-103. Definition of “schoolhouse”.~~

3-2-204. Seals

Subchapter 2 — Alcoholic Beverage Control Board

3-2-201. Alcoholic Beverage Control Board.

3-2-202. Director of Alcoholic Beverage Control — Staff.

3-2-203. Enforcement division — Director and staff.

~~3-2-204. Seals — Authentication of records.~~

Subchapter 3- Administration and Enforcement

3-2-301. Powers and duties.

3-2-302. Rules and regulations.

3-2-303. Qualifications and oath of personnel.

~~3-2-208. Solicitation or acceptance of bribe prohibited.~~

3-2-304. Enforcement — Duties of state and local officers.

3-2-305. Authority of enforcement agent — Deputy Director of Education — Law enforcement officer.

3-2-306. Records and reports of licensees.

3-2-307. Denial, suspension, or revocation of licenses — Proceedings before division.

3-2-308. Denial, suspension, or revocation of license — Appeal to board.

3-2-309. Denial, suspension, or revocation of license — Review by board on own motion.

3-2-310. Conduct of hearings before board.

3-2-311. Appeal to courts.

3-2-312. Transcript fees.

Subchapter 4 — Other Enforcing Agencies

3-2-401. Circuit judges — Appointment of temporary officers and special prosecutors.

3-2-402. Circuit judges — Impeachment.

3-2-403. Authority of the Department of Arkansas State Police.

3-2-404. Search warrants.

Chapter 3 – Prohibited Practices

Subchapter 1 – General Provisions

3-3-101. Accessories guilty as principals.

3-3-102. Sentences and fines.

3-3-103. Multiple offenses — Bonds for good behavior.

Subchapter 2 – Sale to or Possession by Minors

3-3-201. Unknowingly furnishing or selling to minor.

3-3-202. Knowingly furnishing or selling to minor.

3-3-203. Purchase or possession by minor.

3-3-204. Handling by minor.

Subchapter 3- Unlawful possession

3-3-305. Sale or possession without license.

3-3-306. Sale or delivery to retailer without valid license tax receipt.

3-3-307. Possession or procuring orders.

Subchapter 4 – Civil and criminal liability

3-3-401. Furnishing to alcoholics or intoxicated persons.

3-3-402. Sale on Sunday or early weekday mornings.

3-3-403 Sales on Christmas Day.

3-3-404. Manufacturer-seller relationships generally.

3-3-405. Manufacturer-seller relationships — Exclusivity agreements — Definitions.

3-3-406. Sale of denatured alcohol.

3-3-407. Obtaining federal license without state license.

3-3-408. Possession or sale of untaxed intoxicating liquor — Definition.

3-3-409. Duty of care of privilege license holders — Enforcement.

3-3-410. Social hosts — Criminal liability.

Subchapter 5 — Dry Territories

~~3-3-301. Definition.~~

3-3-501. Penalties.

3-3-502. Rules and regulations.

3-3-503 . Procuring liquor for another.

3-3-504. Solicitation or taking orders.

3-3-505. Seizure and forfeiture of beverages authorized.

3-3-506. Procedure upon seizure of beverages.

3-3-507. Determination of interests in seized beverages.

3-3-508. Sale of confiscated beverages.

3-3-509. Failure to surrender confiscated beverages.

Subchapter 6 — Illicit Manufacture and Equipment

~~3-3-401. Definition.~~

3-3-601. Manufacture, possession, and transportation.

3-3-602. Seizure and forfeiture of vehicles.

3-3-603. Destruction and sale of still.

3-3-604. Defendant's reputation as evidence.

Chapter 4 — Distribution

Subchapter 1 – General Provisions

3-4-101. Purpose.

3-4-102. Scope of subchapter.

Subchapter 2 - Wholesalers

3-4-201. Spirituous and vinous beverages — Registration of brands and labels — Designation of licensed wholesaler.

3-4-202. Request to change wholesalers — Contents of application.

3-4-203. Request to change wholesalers — Notice — Objections — Hearing — Disposition of proceedings.

3-4-204. Request to change wholesalers — Hearing — Time — Findings — Appeal.

3-4-205. Request to change wholesalers — Automatic approval.

3-4-205. Acquisition of right to sell, ship, or distribute label.

3-4-206. Beer, malt products, or light wine.

3-4-207. Terms and conditions of agreements with wholesaler binding on successor.

3-4-208. Subchapter incorporated into division approvals — Applicability — Waiver.

3-4-209. Dual distributorship prohibited.

3-4-210. Labels for confectionaries containing nonliquid alcohol.

Chapter 5 - Alcoholic Beverage Permits

Subchapter 1 — General Provisions

3-5-101. Permit required.

3-5-102. Exhibition of permit.

3-5-103. Fiduciaries — Continuation of permitted business.

3-5-104. Sale by fiduciaries or insurers.

3-5-105. Temporary permits.

3-5-106. Alcoholic beverage sampling authorized — Definition.

Subchapter 2 — Issuance and Terms

3-5-201. Number of permits restricted.

3-5-202. City and county licenses and taxes.

- 3-5-203. Interest in other permits prohibited — Exceptions.
- 3-5-204. Operation of retail liquor business near church or schoolhouse prohibited.
- 3-5-205. Ineligible persons.
- 3-5-206. Applications — Procedure for acceptance and determination.
- 3-5-207. Applications — Contents.
- 3-5-208. Applications — Notice requirements.
- 3-5-209. Applications — Protests.
- 3-5-210. Applications — Denial.
- 3-5-211. Applications — Appeals.
- 3-5-212. Contents of permits.
- 3-5-213. Renewal.
- 3-5-214. Transfer or assignment.
- 3-5-215. Permits restricted to permitted premises.
- 3-5-216. Fees — Duration.
- 3-5-217. Duplicate permits.
- 3-5-218. Transfer of permitted location.
- 3-5-219. Reapplication.
- 3-5-220. Diversity in ownership and financial interest.

Subchapter 3 — Revocation

- 3-5-301. Grounds for revocation.
- 3-5-302. Statement of causes of revocation.
- 3-5-303. Notice — Surrender of permit.

Subchapter 4 — Violations

- 3-5-401. Authorization to impose fines.
- 3-5-402. Classes of violations and fines — Multiple offenses.
- 3-5-403. Class A permit violations.
- 3-5-404. Class B permit violations.

3-5-405. Class C permit violations.

3-5-406. Failure to pay invoices.

3-5-407. Violation of local closing hours laws.

Subchapter 5 — Disposition of Fees and Taxes

3-5-501. When fees due — Disposition.

3-5-502. Fines.

3-5-503. Suits to restrain collection — Refunds.

Subchapter 6 — Particular Permits

3-5-601. Kinds of permits generally.

3-5-602. Distillers or manufacturers.

3-5-603. Rectifiers.

3-5-604. Retailers.

3-5-605. Wholesalers.

3-5-606. Wholesalers — Additional requirements.

3-5-607. Minimum wholesale liquor permit.

3-5-608. Spirituous liquor — Vinous liquor — Supplier registration.

3-5-609. Wholesaler permit — Issuance — Transfer.

3-5-610. Layout center permit.

[3-5-611. Hard cider manufacturing permit.](#)

Subchapter 7 — Post Exchange Package Permit

3-5-701. Creation — Issuance — Expiration.

3-5-702. Hours of lawful sales — Purchase from wholesale distributors.

3-5-703. Authorized purchasers.

3-5-704. Rules and regulations.

3-5-705. Unauthorized sales — Penalties.

3-5-706. Military service club mixed drink permit.

Subchapter 8 — Responsible Permittee Programs

3-5-801. Legislative intent and purpose.

~~3-4-802. Definitions.~~

3-5-802. Responsible permittee program.

3-5-803. Effect of compliance.

3-5-804. Certification.

3-5-805. Mitigation of fines or penalties.

3-5-806. Fees.

Subchapter 9 — Caterer's Permit

~~3-6-901. Definitions.~~

3-5-901. Off-premise caterer's permit.

3-5-902. Qualifications for permit.

3-5-903. Gross receipts tax.

3-5-904. Regulations and forms.

Subchapter 10 — Restaurant Beer and Wine Permit

3-5-1001. Creation — Issuance — Expiration.

3-5-1002. Rules.

3-5-1003. Unauthorized sales — Penalties.

Subchapter 11 — Short-term and Temporary Permits

3-5-1101. Wine tasting events.

3-5-1102. Beer festival permit.

Subchapter 12 - Nonresident Beer Seller's Permits

3-5-1201. Short title.

3-5-1202. Definitions.

- 3-5-1203. When permit required.
- 3-5-1204. Authorized transactions.
- 3-5-1205. Prohibited actions.
- 3-5-1206. Application for permit.
- 3-5-1207. Wholesale dealers and distributors to import from nonresident seller permittees only.
- 3-5-1208. Nonresident seller to be primary American source of supply — Definition.
- 3-5-1209. Investigation of permittees.
- 3-5-1210. Administrative sanctions.

Subchapter 13 — Temporary Wine Charitable Auction Permit

- 3-5-1301. Temporary wine charitable auction permit.
- 3-5-1302. Authorized location of auction.
- 3-5-1303. Disposition of auction proceeds.
- 3-5-1304. Origination of wine to be auctioned.
- 3-5-1305. Prohibited activities.
- 3-5-1306. Permit duration, fees, and gross receipts.
- 3-5-1307. Administrative rules.

Subchapter 14 — Grocery Store Wine Permit

- 3-5-1401. Definitions.
- 3-5-1402. Grocery store wine permit — Fees.
- 3-5-1403. Slotting allowances prohibited.

Subchapter 15 -- Microbrewery-Restaurant Private Club Permit

- 3-5-1501. Definitions.
- 3-5-1502. Microbrewery-restaurant private club.
- 3-5-1503. Microbrewery-restaurant private club — Procedure for obtaining permit.
- 3-5-1504. Permit — Scope — Restrictions.
- 3-5-1505. Microbrewery-restaurant private clubs — Sales prohibited.

3-5-1506. Fees and taxes.

Chapter 6 Beer and Wine — Manufacture, Sale, and Transportation Generally

Subchapter 1 — General Provisions

3-6-101. Wholesaler of beer and light wine may sell malt liquor.

3-6-102. Additional license to sell native wines not required.

3-6-103. Distribution areas.

~~3-5-104. Wine tasting events.~~

~~3-5-105. Beer festival permit.~~

3-6-104. Cabins and cottages.

3-6-105. Unlawful pricing by brewers and manufacturers.

Subchapter 2 — Beer and Light Wine

3-6-201. Purpose.

~~3-5-202. Definitions.~~

3-6-202. Penalties.

3-6-203. Manufacture, sale, etc., a privilege. Move to Ch 1 Gen Provs? Or to taxation?

3-6-204. Privilege tax — Levy and collection — Exception.

3-6-205. Issuance of state permit.

3-6-206. Scope of state permit.

3-6-207. Duration of state permits.

3-6-208. Transfer of permit — Dancing privileges — Inspection fee.

3-6-209. Sale or manufacture without state permit unlawful.

3-6-210. Local permit required.

3-6-211. County and municipal retailers' permits.

3-6-212. Cities and towns — Regulation of retailers.

3-6-213. Oath by applicant for permit — Prohibited interests.

- 3-6-214. Qualifications of retail permittees.
- 3-6-215. Warehousing of beer and light wines.
- 3-6-216. Transportation of products.
- 3-6-217. Duplicate bills of lading.
- 3-6-218. Records and reports.
- 3-6-219. Sale in original, labeled containers.
- 3-6-220. Miscellaneous prohibited practices — Penalties.
- 3-6-221. Nudity on premises prohibited — Penalty — Regulations.
- 3-6-222. Actions to recover taxes.
- 3-6-223. Disposition of funds.
- 3-6-224. Additional administrative personnel.
- 3-6-225. On-premises sales by brewery.
- 3-6-226. Registration of beer kegs for off-premises consumption.

Subchapter 3 — Beer — Licensing of Retailers

- 3-6-301. Subchapter cumulative.
- 3-6-302. Applications — Qualifications of applicant.
- 3-6-303. Applications — Misstatement or concealment of facts.
- 3-6-304. Applications — Notice requirements.
- 3-6-305. Applications — Protests.
- 3-6-306. Applications — Appeals.
- 3-6-307. Prohibited practices.

Chapter 7 Native Wines

Subchapter 1 - Production and Sale

- 3-7-101. Legislative determinations and intent.
- 3-7-102. Rules and regulations.
- 3-7-103. Bottling — Tax.

3-7-104. Importing natural fruit flavors and herb flavors.

3-7-105. Importing fruits and vegetables.

3-7-106. Importing wines for blending.

Subchapter 2 — Wine Producers Council

3-7-201. Creation — Members.

3-7-202. Officers.

3-7-203. Powers and duties.

Subchapter 3 — Native Wine Industry Disaster Relief Act

3-7-301. Title.

3-7-302. Legislative determinations and purpose.

3-7-303. Acquisition of ingredients from outside state.

3-7-304. Construction of act with existing laws.

3-7-305. Declaration of a relief program — Effect.

3-7-306. Expanding operations during period of program.

3-7-307. Tax on wines produced under program.

Subchapter 4 — Native Wines — Incentive Grants

3-7-401. Program established.

3-7-402. Purpose of incentives.

3-7-403. Rules and regulations.

3-7-404. Eligibility.

3-7-405. Applications.

3-7-406. Records.

3-7-407. Payments — Amount.

3-7-408. Arkansas Agricultural Marketing Grants Fund

Subchapter 5 — Native Wines — Subsidies

- 3-7-501. Legislative determinations and intent.
- 3-7-502. Implementation dependent on federal legislation.
- 3-7-503. Program to be established.
- 3-7-504. Eligibility — Payment — Amount.
- 3-7-505. Applications.
- 3-7-506. Records.
- 3-7- 507. Establishment of Arkansas Wine Grape, Berry, Fruit, and Vegetable Subsidy Fund.

Chapter 8 — Beer — Wholesalers and Suppliers

- 3-8-101. Legislative intent and purpose.
- 3-8-102. Definitions.
- 3-8-103. Applicability of subchapter to future agreements — Transferee continues under agreement.
- 3-8-104. Subchapter cumulative.
- 3-8-105. Waiver of rights.
- 3-8-106. Civil action for violations — Damages — Venue.
- 3-8-107. Prohibited acts by supplier.
- 3-8-108. Compensation upon supplier's violation — Arbitration.
- 3-8-109. Prohibited acts by wholesaler.
- 3-8-10. Transfer of wholesaler's business — Interference prohibited.
- 3-8-111. Conditions for modification of agreement.

Chapter 9 -- On-premises Consumption

Subchapter 1 — General Provisions

- 3-9-101. Nudity on premises prohibited — Penalty — Regulations.
- 3-9-102. Posting of warning signs relating to drinking alcoholic beverages during pregnancy.

Subchapter 2 — Alcoholic Beverages Generally

- 3-9-201. Legislative determinations and intent.

3-9-202. Definitions.

3-9-203. Applicability — Purpose and effect of referendum election.

3-9-204. Penalties.

3-9-205. Rules and regulations — Police power of state and local governments.

3-9-206. Referendum elections — Conduct.

3-9-207. Referendum elections — Effect.

3-9-208. Subsequent local option elections.

3-9-209. Sales without permit prohibited.

3-9-210. Permit to sell beverages — Issuance.

3-9-211. Permit to sell beverages — Scope — Effect on other laws.

3-9-212. Permit to sell beverages — Fees.

3-9-213. Gross receipts and supplemental taxes on sale of alcoholic beverages.

3-9-214. Supplemental tax or fee on sales levied by political subdivisions.

3-9-215. Authorization of Sunday sales on December 31.

3-9-216. Authorization of sales for certain large attendance facilities and restaurants.

3-9-217 — 3-9-220. [Reserved.]

3-9-221. Private clubs — Exception from alcoholic beverage laws.

3-9-222. Private clubs — Procedure for obtaining permit.

3-9-223. Private clubs — Permit renewal fees — Taxes.

3-9-224. Private clubs — Sales prohibited.

3-9-225. Private clubs — Rules and regulations.

3-9-226. Private clubs — Advertising — Definition.

3-9-227. Large attendance facility mixed drink permit.

3-9-228. Private clubs — Reapplication for permit.

3-9-229. Collection of taxes.

3-9-230, 3-9-231. [Reserved.]

3-9-232. Inspection of premises and records of licensed premises and private clubs.

3-9-233. Closing hours.

3-9-234. Failure to pay renewal fees or taxes.

- 3-9-235. Suspension, cancellation, and revocation of permits.
- 3-9-236. Permittees — Miscellaneous unlawful practices.
- 3-9-237. Disposition of funds.
- 3-9-238. Pari-mutuel mixed drink permit.
- 3-9-239. Small restaurant permit.
- 3-9-240. Hotel or large-event facility private club permit.
- 3-9-241. Posting information about the National Human Trafficking Resource Center hotline.

Subchapter 3 — Wine

- 3-9-301. Definitions.
- 3-9-302. Penalties.
- 3-9-303. Sale by licensed cafe or restaurant authorized — Restrictions.
- 3-9-304. Sale by restaurant located near certain cities.
- 3-9-305. License applications — Qualifications.
- 3-9-306. Prohibited acts.
- 3-9-307. Revocation or suspension of license.

Subchapter 4 — Wine and Beer On-Premises License

- 3-9-401. Definitions.
- 3-9-402. Sale by licensed facility authorized — Restrictions.
- 3-9-403. License applications — Qualifications.
- 3-9-404. Prohibited acts.
- 3-9-405. Penalties.
- 3-9-406. Revocation or suspension of license.

Chapter 10 — Microbrewery-Restaurants

- 3-10-101. Legislative determinations and intent.
- 3-10-102. Definitions.
- 3-10-103. Effect on other laws.

3-10-104. Licenses — Scope — Restrictions.

3-10-105. Fees and taxes.

3-10-106. Licenses — Application.

3-10-107. Operation without license prohibited.

3-10-108. Rules.

Chapter 10 — Arkansas Small Brewery Act

3-10-101. Title.

3-10-102. Legislative determinations and intent.

3-10-103. Definitions.

3-10-104. Effect on other laws.

3-10-105. Licenses — Scope — Restrictions.

3-10-106. Additional license to sell small brewery beer, malt beverages, and hard cider not required.

3-10-107. Transportation.

3-10-108. Fees and taxes.

3-10-109. Beer, malt beverage, and hard cider education.

3-10-110. Licenses — Application.

3-10-111. Operation without license prohibited.

3-10-112. Dry areas prohibited.

3-10-113. Rules.

3-10-114. Construction.

3-10-115. Sales on any day of week.

3-10-116. Small brewery is a supplier.

3-10-117. Exemption for front-of-house employees.

3-10-118. Small brewery tap room.

Chapter 11 — Free Trade Among Small Wineries

3-11-101. Definition.

3-11-102. Licensing of small farm wineries.

3-11-103. Restaurant wine license — Retail malt beverage license.

3-11-104. Existing native winery licenses.

3-11-105. License fees generally.

3-11-106. Rules.

3-11-107. Sales on any day of the week.

3-11-108. Bond.

3-11-109. Penalty.

Chapter 12 — Direct Shipment of Vinous Liquor Act

3-12-101. Title.

3-12-102. Definitions.

3-12-103. Registration — Renewal fee.

3-12-104. Purchase — Payment of taxes.

3-12-105. Direct shipment.

3-12-106. Delivery.

3-12-107. Rules.

3-12-108. Disposition of funds.

3-12-109. Small farm winery shipment.

3-12-110. Permits — Drawing — Issuance.

Chapter 13 --Native Brandy Law

3-6-101. Title.

3-6-102. Manufacture and sale authorized.

3-6-103. Administration by Alcoholic Beverage Control Division.

3-6-104. Permits.

3-6-105. Tax on sales.

3-6-106. Collection of fees and taxes.

Chapter 14-- Excise Taxes [VCH- this is the point at which I started rethinking the need for subtitles.]

Subchapter 1 — General Provisions

3-14-101. Purpose.

3-14-102. Penalty — Revocation.

Any person who shall violate any of the provisions of ~~§§ 3-7-101 — 3-7-104 and 3-7-106 — 3-7-110~~ this chapter shall be guilty of a violation and upon conviction be fined not less than five hundred dollars (\$500) nor more than one thousand dollars (\$1,000).

3-14-103. Rate of tax.

3-14-104. Malt liquor tax — Reporting and payments.

3-14-105. Shipping permits.

3-14-106. Enforcement of Rules.

(a) ~~Sections 3-7-101 — 3-7-104 and 3-7-106 — 3-7-110~~ This subchapter shall be administered and enforced by the Director of the Alcoholic Beverage Control Division and the Secretary of the Department of Finance and Administration.

(b) The Director of the Alcoholic Beverage Control Division and the Secretary of the Department of Finance and Administration are authorized and directed to issue permits as provided for in ~~§§ 3-7-101 — 3-7-104 and 3-7-106 — 3-7-110~~ this subchapter, for the manufacture, sale, and transportation of distilled spirits and to enforce the license tax provisions of ~~§§ 3-7-101 — 3-7-104 and 3-7-106 — 3-7-110~~ this subchapter and the collection of the license taxes imposed hereby and to promulgate reasonable rules for those purposes.

3-14-107. Disposition of funds.

All taxes, penalties, and costs collected by the Secretary of the Department of Finance and Administration under the provisions of ~~§§ 3-7-101 — 3-7-104 and 3-7-106 — 3-7-110~~ this subchapter shall be general revenues and shall be deposited into the State Treasury to the credit of the State Apportionment Fund. The Treasurer of State, on or before the fifth day of the month next following the month during which such funds shall have been received by him or her, shall allocate and transfer the funds to the various State Treasury funds in the proportions to each as provided by law, after first transferring to the General Revenue Fund Account of the State Apportionment Fund an amount equivalent to the cost of collection and other charges as also provided by law.

3-14-108. Delinquent taxes.

on the failure of any person, liable therefor, to pay the taxes imposed by ~~§§ 3-7-101 — 3-7-104 and 3-7-106 — 3-7-110~~ this subchapter within fifteen (15) days after the taxes have become due, he or she shall be deemed delinquent. A penalty of twenty percent (20%) on the amount of license tax due shall attach.

The Auditor of State shall at once cause proceedings to be instituted for the collection of the license tax, with such interest and penalties as may be provided by law for the collection of other taxes

3-14-109. Wrongful tax collections.

3-14-110. Wrongful tax collections.

(a) No suit shall be maintained in any court to restrain or delay the collection or payment of the tax levied by ~~§§ 3-7-101—3-7-104 and 3-7-106—3-7-110~~.

3-14-110. Additional taxes.

3-14-111. Methods of identifying imported liquors.

3-14-112. Distillers and wholesalers — Records.

3-14-113. Wholesalers and retailers — Obtaining liquor illegally — Nonpayment of taxes.

3-14-114. Sacramental wine.

3-14-115. Tax rebate for qualified manufacturers — Definitions.

Subchapter 2 — Special Retail Tax

3-14-201. Tax imposed — Collection.

3-14-202. Lien — Procedure for obtaining.

3-14-203. Lien — Execution.

3-14-204. Alternative remedies.

3-14-205. Disposition of funds.

Subchapter 3 — Payment by Wholesalers and Importers

3-14-301. Due date.

3-14-302. Monthly report and payment.

3-14-303. Records — Penalties.

3-14-304. Delinquent tax penalties.

3-14-305. Right to contract.

3-14-306. Rules — Sales to the military.

Subchapter 4 — Beer

3-14-401. Reports and payments.

3-14-402. Penalty for noncompliance.

3-14-403. Rules.

Subchapter 5 — Wine

3-14-501. Rules generally.

3-14-502. Reports and payment.

3-14-503. Penalties for noncompliance.

3-14-504. Joint enforcement.

3-14-505. Native wines.

MOVE TO TITLE 7

~~Subchapter 5 — Petition for Local Option Elections~~

~~3-8-501. Definitions.~~

~~3-8-502. Local option elections in certain annexed areas.~~

~~Subchapter 6 — Local Option Elections~~

~~3-8-601. Definitions.~~

~~3-8-602. Local option election — Defunct voting district — On premises consumption only.~~

~~Subchapter 7 — Disclosure Act for Initiative Proceedings~~

~~3-8-701. Title.~~

~~3-8-702. Definitions.~~

~~3-8-703. Filing deadlines.~~

~~3-8-704. Contributions and expenditures limited.~~

~~3-8-705. Financial reports — Requirement.~~

~~3-8-706. Financial report — Information.~~

~~3-8-707. Financial reports — Verification.~~

~~3-8-708. Financial reports — Time to file — Late fee.~~

~~3-8-709. Public inspection — Record retention.~~

~~3-8-710. Enforcement.~~

~~3-8-711. Reporting the use of state funds to oppose or support ballot measure.~~

~~3-8-712. Use of state funds to oppose or support a local-option ballot measure.~~

~~3-8-713. Applicability of §§ 3-8-711 and 3-8-712.~~

~~3-8-714. Scope.~~

~~3-8-715. Penalty.~~

~~Subchapter 8 — Circulation of Petition for Local Option Election~~

~~3-8-801. Definitions.~~

~~3-8-802. Hiring and training of paid canvassers.~~

~~3-8-803. Petition to determine granting of licenses for manufacture or sale or bartering, loaning, or giving away of intoxicating liquor.~~

~~3-8-804. Duties of election officers — Penalty for failure to perform.~~

~~3-8-805. Signing of petition — Penalty for falsification — Notice of suspected forgery.~~

~~3-8-806. Form of initiative petition — Sufficiency of signatures.~~

~~3-8-807. Procedure for circulation of petition.~~

~~3-8-808. Form of verification — Penalty for false statement.~~

~~3-8-809. Failure to act on petition — Mandamus — Injunction.~~

~~3-8-810. Preservation of records.~~

~~3-8-811. Count of signatures.~~

TITLE 7 ELECTIONS
 RECODIFICATION

Title 7: Elections

At title level, notes about recodification to add to Ch. 11 – Special Elections?

Reference to Ark Const., Article 3?

OR

Adding as Chapter 12 – Specific Election Types ?

Chapter 1 General Provisions

Under Definitions, 7-1-101(16) will need to be amended if add school elections to Chapter 11 – Special Elections.

Chapter 2 Congressional Districts

Chapter 3 Political Parties

Chapter 4 Boards of Election Commissioners and Other Election Officers

Chapter 5 Election Procedure Generally

Chapter 6 Campaign Practices

Chapter 7 Nominations and Primary Elections

Chapter 8 Federal Elections

Suggest repeal of 7-8-303 – Candidate for other offices

Chapter 9 Initiatives, Referenda, and Constitutional Amendments

Chapter 10 Nonpartisan Elections

Chapter 11 Special Elections:

Subchapter 1 – Elections to Fill Vacancies

Subchapter 2 – Special Elections on Measures and Questions

Subchapter 3 -- Bonds (See Local Government Revenue Bond Elections 14-72-601 et seq.) Esp. 14-72-606)

Subchapter 4 – Local Sales and Use Tax Elections (See 26-73-110 & 26-73-111)

Subchapter 5 – Local Option Elections (Wet/Dry) (See Title 3, Chapter 8)

Subchapter 6 – School Elections (See Title 6, Chapter 14)

Subchapter 7 – County Government Reorganization (See 14-14-609, 610)

Subchapter 3 – Certain Procedures for Special Elections (Change to Subchapter 8)

OR

Chapter 12 Specific Election Types:

Subchapter 1 -- Bonds (See Local Government Revenue Bond Elections 14-72-601 et seq.) Esp. 14-72-606)

Subchapter 2 – Local Sales and Use Tax Elections (See 26-73-110 & 26-73-111)

Subchapter 3 – Local Option Elections (Wet/Dry) (See Title 3, Chapter 8)

Subchapter 4 – School Elections (See Title 6, Chapter 14)

Subchapter 5 – County Government Reorganization (See 14-14-609, 610)

MEMORANDUM

TO: Vince Henderson
FROM: Kevin Koon
DATE: 10/07/2020
SUBJECT: Proposed Title 16 Recodification

Introduction

Title 16: Practice, Procedure, and Courts (“Title 16”) is one of the largest titles in the Arkansas Code. It is comprised of four volumes: 14A, 14B, 15, and 16. Many of its provisions have been repealed by the General Assembly or have become obsolete due to new constitutional amendments and Supreme Court decisions. The title has also developed some organizational problems since the original 1987 codification and many of its sections are out of step with principles of plain English and the current style of the Arkansas Code. A recodification of Title 16 should address four primary tasks: (1) Dealing with obsolete provisions; (2) Reorganizing provisions; (3) Dealing with repealed, superseded, or transferred provisions; and (4) Standardizing and updating provisions.

Obsolete Provisions

An important initial task in recodifying Title 16 is dealing with obsolete provisions. This task could be dealt with by repealing these provisions, and this could be done without recodification. In other words, an initial first step towards recodification could be a bill that simply repeals obsolete provisions in Title 16. This would also serve to simplify and shorten any subsequent recodification bill. Title 16 still contains many references to chancery courts, city courts, city judges, and police courts, and an entire chapter (Chapter 19) dealing with justice of

the peace courts. There are also several provisions that have simply expired. A list of potentially obsolete provisions that have been identified as of this time is included in the appendix attached to this memo. It is expected that more obsolete provisions will be identified as the recodification process moves along.

Reorganization of Provisions

After dealing with obsolete provisions, an important task in the recodification of Title 16 is reorganization. There are several sections, subchapters, and chapters, and one subtitle that should be reorganized. For example, Subtitle 2 is nearly twice as long as the next longest subtitle. It may be helpful to move sections from other titles into Title 16 (for example court officer fees that are in Title 21) and vice versa (for example constable provisions could be moved to Title 14). Another issue is that the General Assembly has been creating new civil actions related to criminal offenses. As there is not a topical chapter for these, they are all being added as new chapters to Title 16. A dedicated chapter for civil actions related to criminal activity would resolve this issue.

A preliminary list for proposed reorganization of Title 16 would include:

- (1) Split Subtitle 2 into two subtitles: *Courts* and *Court Officers*;
- (2) Reorganize Chapter 21 dealing with prosecuting attorneys into a more logical fashion;
- (3) Give the Administrative Office of the Courts a separate subchapter so that the many sections setting out its duties could be set out together;
- (4) As previously stated, move court officer fees from Title 21 to Title 16, and constable provisions from Title 16 to Title 14;
- (5) Combine evidentiary privileges into a single subchapter;

(6) Move public defender provisions from the *Criminal Procedure* subtitle to the *Court Officers* subtitle;

(7) Reorganize the *Particular Proceedings and Remedies* subtitle to create more comprehensive chapters so that new laws can be added as subchapters rather than chapters;

(8) Move all tort immunity provisions to the *Immunity from Tort Liability* chapter; and

(9) Combine all civil actions related to criminal activity into a new chapter in the *Particular Proceedings and Remedies* subtitle.

It is expected that other candidates for reorganization will be identified during the recodification process. This task would also involve the identification and updating of any internal references in the Arkansas Code to sections or provisions that were moved. It will be critical to prepare an index for comparing old and new locations of provisions so that users can easily find provisions cited in materials that pre-date the recodification. It may also be necessary to involve interested parties in the review and approval of reorganization, as discussed below with respect to updating language. Finally, this task would also be closely related to the task of dealing with repealed, superseded, or transferred sections. Any reorganization will have to take into account how to deal with the multitude of provisions in Title 16 that have been repealed, superseded, or transferred.

Repealed, Superseded, or Transferred Provisions

Another important task in recodifying Title 16 is determining what to do with repealed, superseded, or transferred chapter, subchapter, and section numbers. There are hundreds of these in Title 16 and there will be more if obsolete provisions are repealed first. In order to show the scope of the problem with this issue, a list of all repealed, superseded, or transferred

sections is provided in the appendix attached to this memo. The cleanest method to deal with repealed, superseded, or transferred sections would be to simply reuse numbers as needed in the reorganization of material. As discussed above, the recodification of Title 16 will involve moving several provisions around, so an index will need to be prepared comparing old and new locations of provisions.

In addition, when assessing the effect of repealed, superseded, or transferred sections, the issue of “hanging sections” and “hanging subchapters” arises. This is when, with respect to sections, only one to a few sections remain in a subchapter or chapter. With respect to subchapters, it means when only one to a few subchapters remain in a chapter. It may be better from an organizational standpoint to combine these hanging sections and subchapters with another subchapter or chapter if an appropriate candidate can be determined. This task will closely be related to the reorganization task.

An initial survey has found that Chapters 14, 16, 18, 41, 57, 83, 109, and 125 have been entirely repealed or superseded and that the following subchapters have been entirely repealed or superseded: Chapter 13, Subchapter 4; Chapter 17, Subchapters 3 – 6; Chapter 43, Subchapter 7; Chapter 44, Subchapter 1; Chapter 56, Subchapter 2; Chapter 85, Subchapter 2; Chapter 90, Subchapters 6 and 9; Chapter 93, Subchapters 4, 5, 8 – 11, 13, and 15; Chapter 96, Subchapters 2 and 3; Chapter 109, Subchapter 1; and Chapter 125, Subchapter 1. This obviously has created many “gaps” in Title 16 and raises the importance of reorganizing material.

Standardization and Updating of Provisions

A final task would be standardization and updating of language in Title 16. For example, the creation language for circuit courts and district courts can be confusing. Often, different

methods are used in the creations or similar material is separated. It is difficult to determine how many judges are authorized for each circuit or district. In addition, many of the sections in Title 16 are very old or written in a complicated style. A general update of the language according to current Arkansas Code style and principles of plain English is needed.

The updating of language would likely take quite a bit of time because of the sheer volume of language in Title 16 and the care that would need to be taken to ensure that the meaning and substance of the language was not changed. This process could also be served better if interested parties were involved in reviewing and approving of changes in language and, as discussed above, involved with the reorganization task.

A non-exhaustive list of parties to be included in this process would be the courts, officers of the courts such as clerks and attorneys, the Administrative Office of the Courts, and the Department of Corrections with respect to imprisonment, probation, and parole provisions. If necessary, this final task could be eliminated or limited in scope by only addressing the more severe cases of outdated or convoluted language.

Conclusion

The recodification of Title 16 would be a long-term project involving the four major tasks discussed above. An important first step in this project would be dealing with obsolete provisions and this step could be addressed with a bill dedicated to repealing obsolete provisions. This would make subsequent tasks easier as it would reduce the amount of material to be reorganized and updated.

Another important step would be identifying and including interested parties such as the courts, court officers, and state agencies in the reorganization and updating of language.

These entities deal with Title 16 on a daily basis and their input would be critical to the process.

A final consideration would be determining the scope of any updating of language in Title 16.

The two major tasks of removal of obsolete provisions and reorganization of provisions

themselves would be a major improvement in Title 16. As such, the task of updating language

could be limited or eliminated if necessary for the project to move forward.

Title 16 Recodification - Appendix

1. **Potential Obsolete or Partially Obsolete Sections***

* Many of these sections merely have an obsolete term, such as “chancery”.

- 16-10-103. Training and education of court personnel.
- 16-10-136. Extrajudicial activities of justices and judges.
- 16-10-305. Court costs.
- 16-10-315. City courts — Loss of authority — Enforcement by Department of Finance and Administration. [Effective until January 1, 2012.]
- 16-10-1006. Court security grant program.
- 16-11-101. Terms of court — Recess — Adjournment.
- 16-11-102. Adjournment of court in absence of quorum.
- 16-11-103. Divisions of court.
- 16-11-104. Cases heard en banc.
- 16-11-105. Rules and laws applicable to court.
- 16-11-106. Issuance of writs and process.
- 16-11-114. Salaries of Chief Justice and associate justices.
- 16-12-107. Salaries.
- 16-12-108. Staff.
- 16-13-201. Jurisdiction.
- 16-13-216. Clerk and court reporter — Assistants — Salaries.
- 16-13-217. Law clerks — Service as court reporters and masters.
- 16-13-903. Judges and chancellors.
- 16-13-904. Additional judgeship.
- 16-13-905. Approval by Arkansas Judicial Council.
- 16-13-1003. Judges and chancellors.
- 16-13-1004. Case coordinator.
- 16-13-1005. Additional judgeship.
- 16-13-1103. Judges and chancellors.
- 16-13-1203. Judges and chancellors.
- 16-13-1204. Secretary-court reporter-case coordinator.
- 16-13-1205. Additional judgeship.
- 16-13-1303. Judges and chancellors.
- 16-13-1402. Terms of court.
- 16-13-1403. Judges and chancellors.
- 16-13-1404. Chancery court reporters.
- 16-13-1405. Chancery court case coordinators.
- 16-13-1406. Chancery court assistant case coordinators-computer operators.
- 16-13-1407. Chancery court law clerks.
- 16-13-1408. Location of chancery courts.
- 16-13-1416. Pulaski County — Chancery clerk.
- 16-13-1703. Judges and chancellors.
- 16-13-1803. Judges and chancellors generally.

16-13-1903. Judges, chancellors, and prosecuting attorney.
16-13-2003. Judges and chancellors.
16-13-2103. Judges and chancellors.
16-13-2203. Judges and chancellors.
16-13-2303. Judges and chancellors.
16-13-2403. Judges and chancellors.
16-13-2503. Judges and chancellors.
16-13-2603. Judges and chancellors.
16-13-2703. Judges and chancellors.
16-13-2803. Judges and chancellors.
16-13-3002. Judges and chancellors.
16-13-3103. Judges and chancellors.
16-13-3104. Additional circuit-chancery judges.
16-13-3202. Judges and chancellors in the Eighth Judicial District-North.
16-13-3203. Judges and chancellors in the Eighth Judicial District-South.
16-17-127. Contractors providing certain services.
16-17-134. Change of venue from lower courts in certain counties to municipal court.
Chapter 19 Justice Of The Peace Courts
16-20-108. Investment of moneys held in trust — Disposition of funds.
16-21-105. Justice of the peace to notify prosecutor of pendency of certain criminal proceedings — Duty of prosecutor.
16-21-111. Law library.
16-21-112. Prosecuting attorney pro tempore.
16-21-117. Salaries of prosecuting attorneys — Classification of judicial districts.
16-21-157. State employment and assignment of positions.
16-22-201. Qualifications for admission.
16-33-101. Examination of prospective jurors.
16-68-202. Married women — Authority to execute bonds — Liability.

2. Repealed, Superseded, or Transferred Sections

16-4-104. [Superseded.]
16-7-105 — 16-7-107. [Transferred.]
16-10-111. [Repealed.]
16-10-116. [Repealed.]
16-10-120, 16-10-121. [Repealed.]
16-10-126. [Repealed.]
16-10-127. [Repealed.]
16-10-129. [Repealed.]
16-10-133. [Repealed.]
16-10-134. [Repealed.]
16-10-138. [Repealed.]
16-10-303. [Repealed.]
16-10-312. [Repealed.]
16-11-107. [Repealed.]
16-11-111. [Repealed.]
16-11-203. [Repealed.]
16-11-206 — 16-11-209. [Repealed.]
16-11-302. [Repealed.]
16-12-101. [Repealed.]
16-12-109 — 16-12-114. [Repealed.]
16-13-102. [Repealed.]
16-13-104. [Repealed.]
16-13-202. [Repealed.]
16-13-212. [Repealed.]
16-13-213. [Repealed.]
16-13-218. [Repealed.]
16-13-301 — 16-13-317. [Repealed.]
16-13-318. [Repealed.]
16-13-319. [Repealed.]
16-13-320. [Repealed.]
16-13-321 — 16-13-325. [Repealed.]
16-13-401 — 16-13-405. [Repealed.] (entire subchapter)
16-13-502. [Repealed.]
16-13-511. [Repealed.]
16-14-101 — 16-14-316. [Repealed.] (entire chapter)
16-16-201 — 16-16-1115. [Repealed.] (entire chapter)
16-17-105. [Repealed.]
16-17-107. [Repealed.]
16-17-109 — 16-17-113. [Repealed.]
16-17-116. [Repealed.]
16-17-117. [Repealed.]
16-17-120. [Repealed.]
16-17-122. [Repealed.]

16-17-123. [Repealed.]
16-17-128. [Repealed.]
16-17-201. [Repealed.]
16-17-202. [Repealed.]
16-17-203 — 16-17-207. [Repealed.]
16-17-208. [Repealed.]
16-17-213. [Repealed.]
16-17-215. [Repealed.]
16-17-216. [Repealed.]
16-17-217 — 16-17-220. [Repealed.]
16-17-223. [Repealed.]
16-17-301 — 16-17-305. [Repealed.] (entire subchapter)
16-17-401 — 16-17-403. [Repealed.] (entire subchapter)
16-17-501 — 16-17-503. [Repealed.] (entire subchapter)
16-17-601 — 16-17-614. [Repealed.] (entire subchapter)
16-17-903. [Repealed.]
16-17-905, 16-17-906. [Repealed.]
16-17-908 — 16-17-911. [Repealed.]
16-17-913. [Repealed.]
16-17-917 — 16-17-921. [Repealed.]
16-17-923, 16-17-924. [Repealed.]
16-17-927. [Repealed.]
16-17-929 — 16-17-932. [Repealed.]
16-17-934. [Repealed.]
16-17-936, 16-17-937. [Repealed.]
16-17-940. [Repealed.]
16-17-942, 16-17-943. [Repealed.]
16-17-945. [Repealed.]
16-17-949, 16-17-950. [Repealed.]
16-17-952. [Repealed.]
16-17-954 — 16-17-957. [Repealed.]
16-17-1103. [Repealed.]
16-17-1105. [Repealed.]
16-17-1111, 16-17-1112. [Repealed.]
16-18-101 — 16-18-112. [Repealed.] (entire chapter)
16-19-413. [Repealed.]
16-20-107. [Repealed.]
16-20-109. [Repealed.]
16-20-306. [Repealed.]
16-20-403. [Repealed.]
16-20-405. [Repealed.]
16-21-207. [Repealed.]
16-22-213. [Repealed.]
16-23-103. [Repealed.]

16-32-102. [Repealed.]
16-34-101, 16-34-102. [Repealed.]
16-41-101. [Repealed.] (entire chapter)
16-43-201, 16-43-202. [Superseded.]
16-43-207. [Superseded.]
16-43-701 — 16-43-703. [Repealed.] (entire subchapter)
16-43-803. [Superseded.]
16-44-101 — 16-44-121. [Superseded.] (entire subchapter)
16-46-201 — 16-46-203. [Repealed.]
16-46-204. [Repealed.]
16-46-205 — 16-46-210. [Repealed.]
16-46-212. [Repealed.]
16-47-207. [Repealed.]
16-55-102. [Repealed.]
16-55-106, 16-55-107. [Repealed.]
16-55-109. [Repealed.]
16-55-213. [Repealed.]
16-56-101. [Repealed.]
16-56-129. [Repealed.]
16-56-201 — 16-56-210. [Repealed.] (entire subchapter)
16-57-101 — 16-57-109. [Repealed.] (entire chapter)
16-58-103. [Repealed.]
16-58-107. [Superseded.]
16-58-108. [Superseded.]
16-58-109. [Superseded.]
16-58-112. [Superseded.]
16-58-113. [Superseded.]
16-58-114. [Repealed.]
16-58-118. [Superseded.]
16-58-119. [Superseded.]
16-58-128. [Repealed.]
16-58-130. [Repealed.]
16-58-131. [Superseded.]
16-58-133. [Superseded.]
16-58-134. [Repealed.]
16-60-110 — 16-60-119. [Repealed.]
16-61-101. [Repealed.]
16-61-103 — 16-61-106. [Repealed.]
16-61-108. [Repealed.]
16-61-113 — 16-61-115. [Repealed.]
16-61-203. [Repealed.]
16-61-205. [Repealed.]
16-62-104 — 16-62-106. [Repealed.]
16-63-201, 16-63-202. [Repealed.]

16-63-203. [Repealed.]
16-63-204, 16-63-205. [Repealed.]
16-63-207. [Repealed.]
16-63-208. [Superseded.]
16-63-209, 16-63-210. [Repealed.]
16-63-211. [Superseded.]
16-63-212 — 16-63-214. [Repealed.]
16-63-215. [Superseded.]
16-63-216, 16-63-217. [Repealed.]
16-63-301. [Repealed.]
16-63-401. [Repealed.]
16-63-405. [Superseded.]
16-63-407. [Repealed.]
16-64-101 — 16-64-104. [Repealed.]
16-64-105. [Superseded.]
16-64-106 — 16-64-108. [Repealed.]
16-64-109. [Superseded.]
16-64-111, 16-64-112. [Repealed.]
16-64-127 — 16-64-129. [Repealed.]
16-65-101, 16-65-102. [Repealed.]
16-65-119. [Repealed.]
16-65-201. [Repealed.]
16-65-401. [Superseded.]
16-65-402, 16-65-403. [Repealed.]
16-66-611 — 16-66-619. [Repealed.]
16-67-201. [Superseded.]
16-67-202 — 16-67-208. [Repealed.]
16-67-301. [Repealed.]
16-67-302. [Repealed.]
16-67-303. [Superseded.]
16-67-304. [Superseded.]
16-67-305, 16-67-306. [Repealed.]
16-67-307. [Superseded.]
16-67-308, 16-67-309. [Repealed.]
16-67-310 — 16-67-312. [Superseded.]
16-67-313 — 16-67-332. [Repealed.]
16-68-408. [Repealed.]
16-80-101. [Repealed.]
16-81-101. [Repealed.]
16-81-111. [Repealed.]
16-81-201, 16-81-202. [Repealed.]
16-81-204 — 16-81-209. [Repealed.]
16-82-202. [Repealed.]
16-83-101 — 16-83-114. [Repealed.] (entire chapter)

16-84-204 — 16-84-206. [Repealed.]
16-85-102. [Repealed.]
16-85-201 — 16-85-212. [Repealed.] (entire subchapter)
16-85-404. [Repealed.]
16-85-410. [Repealed.]
16-85-604. [Repealed.]
16-85-605. [Repealed.]
16-85-703 — 16-85-705. [Repealed.]
16-85-707, 16-85-708. [Repealed.]
16-85-710, 16-85-711. [Repealed.]
16-85-712. [Repealed.]
16-86-109. [Repealed.]
16-87-102 — 16-87-113. [Repealed.]
16-87-206 — 16-87-210. [Repealed.]
16-88-103. [Repealed.]
16-89-104, 16-89-105. [Repealed.]
16-90-123. [Repealed.]
16-90-203. [Superseded.]
16-90-303 — 16-90-306. [Repealed.]
16-90-406. [Repealed.]
16-90-504. [Repealed.]
16-90-601 — 16-90-605. [Repealed.] (entire subchapter)
16-90-718. [Repealed.]
16-90-901 — 16-90-907. [Repealed.] (entire subchapter)
16-90-1009. [Repealed.]
16-90-1201. [Repealed.]
16-91-109. [Repealed.]
16-91-118. [Repealed.]
16-92-107. [Repealed.]
16-92-108. [Repealed.]
16-92-110, 16-92-111. [Repealed.]
16-92-113. [Repealed.]
16-92-115, 16-92-116. [Repealed.]
16-93-105. [Repealed.]
16-93-209. [Repealed.]
16-93-401 — 16-93-403. [Repealed.] (entire subchapter)
16-93-501 — 16-93-510. [Repealed.] (entire subchapter)
16-93-605. [Repealed.]
16-93-611. [Repealed.]
16-93-707. [Repealed.]
16-93-801 — 16-93-806. [Repealed.] (entire subchapter)
16-93-901 — 16-93-903. [Repealed.] (entire subchapter)
16-93-1001 — 16-93-1004. [Repealed.] (entire subchapter)
16-93-1101 — 16-93-1105. [Repealed.] (entire subchapter)

16-93-1206. [Repealed.]
16-93-1301 — 16-93-1304. [Repealed.] (entire subchapter)
16-93-1501, 16-93-1502. [Repealed.] (entire subchapter)
16-96-111. [Repealed.]
16-96-201 — 16-96-211. [Repealed.] (entire subchapter)
16-96-301 — 16-96-304. [Repealed.] (entire subchapter)
16-96-402. [Repealed.]
16-96-501. [Superseded.]
16-96-502. [Repealed.]
16-96-504. [Repealed.]
16-96-505. [Superseded.]
16-96-510. [Repealed.]
16-98-307. [Repealed.]
16-108-106. [Repealed.]
16-109-101 — 16-109-116. [Repealed.] (entire chapter)
16-110-138. [Superseded.]
16-113-103. [Superseded.]
16-113-201. [Superseded.]
16-113-302. [Superseded.]
16-113-303. [Repealed.]
16-113-307. [Repealed.]
16-114-204. [Repealed.]
16-114-204. [Repealed.]
16-117-201, 16-117-202. [Superseded.]
16-117-204. [Superseded.]
16-117-201, 16-117-202. [Superseded.]
16-117-204. [Superseded.]
16-125-101 — 16-125-104. [Repealed.] (entire chapter)

RECODIFICATION OF TITLE 19 OF THE ARKANSAS CODE OF 1987

INTRODUCTION

In [insert applicable date], the Arkansas Code Revision Commission authorized the recodification of Title 19 of the Arkansas Code of 1987 under the authority granted to the commission by A.C.A. § 1-2-303.

Title 19 covers public finance and includes within it both the Revenue Stabilization Law and the Revenue Classification Law as well as statutes pertaining to such subjects as state accounting and budgetary procedures and state treasury management. Title 19 has not been recodified since the Arkansas Code was enacted in 1987. Over the last three decades, Title 19 has been heavily amended by legislation, and numerous problems have developed in the title as a result. For example, so many funds have now been codified in Title 19 that the available Code section numbers in several subchapters have run out, and the subject matter has then spilled over into nonconsecutive subchapters. Additionally, it is apparent that some of the subject matter that is presently codified in Title 19 is only tangentially related to public finance and therefore does not belong in that title. Finally, problems such as obsolete, vague, or obtuse language, unnecessary duplication of language, and inconsistencies in word usage and style are present in Title 19. The goal of the recodification of Title 19 is to correct these problems by reorganizing the title in its entirety, transferring certain subject matter to other, more appropriate Code titles, removing obsolete language, and by rewriting individual Code sections for clarity and consistency. The scope of this recodification work is within the expertise and authority of the staff of the Statutory Review Section of the Bureau of Legislative Research under A.C.A. § 1-2-303.

SUMMARY OF PROPOSED CHANGES TO TITLE 19

In General

Codifier's notes have been inserted throughout the draft document of recodified Title 19 to identify changes that have been made to the organization, language, etc., of the title and to provide the rationale for those changes. A codifier's note will appear after each Code section. If merely technical changes, i.e., changes that do not alter the substance or meaning of the law, have been made to the language, the codifier's note will read "technical changes only". Such technical changes include corrections of grammar, punctuation, word usage, and Code style and the correction of references. If substantive changes have been made to the language of the Code section, the codifier's note will describe those changes. If no changes have been made to the language of the Code section or if the only change is the renumbering of the Code section, the codifier's note will read "no changes".

Organizational Changes

Title 19 presently consists of twelve chapters, with each chapter divided into subchapters of varying length. The recodification of Title 19 changes this organizational structure primarily by dividing the title into four subtitles. Subtitle 1 contains general provisions applicable to the entire title. Subtitle 2 sets out the Revenue Stabilization Law. Subtitle 3 sets out the Revenue Classification law. Subtitle 4 contains miscellaneous provisions that are included in Title 19 that do not fit any of the other subtitles.

The inclusion of subtitles in the recodification of Title 19 resolves the problem in the present organization of the title resulting from the lack of sufficient Code section numbers for codified funds, enables a more coherent arrangement of the subject matter, and places emphasis on statutes of particular import (i.e., the Revenue Stabilization Law and the Revenue Classification Law).

Additionally, individual chapters and subchapters have been reorganized when necessary for clarity and cohesiveness.

Recommended Transfer of Subject Matter to Other Code Titles

The following chapters or subchapters should be transferred from Title 19 to other Code titles, as indicated:

Title 19, Chapter 1, Subchapters 3 ["Fiscal Impact Statements"] and 7 ["Fiscal Impact Statements"].

These subchapters, concerning fiscal impact statements that are required to be attached to certain bills before introduction, should be transferred from Title 19 to Title 10 ["General Assembly"]. (Sections 19-1-303, 19-1-701, and 19-1-703 are presently also codified in Title 10. See §§ 10-2-114 and 10-2-127.)

Title 19, Chapter 4, Subchapter 9 ["Travel Rules"].

This subchapter, concerning travel rules "for all officers and employees of the state government or for other persons who are authorized to carry out official duties in connection with the business of the state", should be transferred from Title 19 to a new subchapter in Title 21 ["Public Officers and Employees"], Chapter 7 ["Accounting and Reporting"].

Title 19, Chapter 4, Subchapter 10 ["Oil Company Credit Cards"].

This subchapter, concerning the use of credit cards issued to state agencies, boards, or commissions for which the state agency assumes responsibility for payment, should be transferred from Title 19 to a new subchapter in Title 25 ["State Government"], Chapter 1 ["General Provisions"].

Title 19, Chapter 4, Subchapter 14 ["Construction of Buildings and Facilities"].

This subchapter, concerning the construction of buildings and facilities by state agencies, should be transferred from Title 19 to a new subchapter in Title 22 ["Public Property"], Chapter 3 ["Public Buildings and Other Facilities"].

Title 19, Chapter 4, Subchapter 15 ["Property and Equipment Inventory"].

This subchapter, concerning required inventory of state property and equipment, should be transferred from Title 19 to a new subchapter in Title 22 ["Public Property"], Chapter 1 ["General Provisions"].

Title 19, Chapter 4, Subchapter 16 ["Salaries and Payroll Disbursement"].

This subchapter, concerning salaries and payroll disbursement of state employees, should be transferred from Title 19 to a new subchapter in Title 21 ["Public Officers and Employees"], Chapter 5 ["Compensation and Benefits"].

Title 19, Chapter 5, Subchapter 7 ["Reimbursement of Unemployment Compensation Benefits"].

This subchapter, concerning the reimbursement of the Department of Workforce Services for unemployment compensation benefits of state employees paid by the department and charged to state agencies, should be transferred from Title 19 to a new subchapter in Title 11 ["Labor and Industrial Relations"], Chapter 10 ["Department of Workforce Services Law"].

Title 19, Chapter 5, Subchapter 8 ["Reimbursement of Workers' Compensation Benefits"].

This subchapter, concerning the reimbursement by state agencies of the benefits paid by the Workers' Compensation Commission for workers' compensation benefits charged to the state agencies, should be transferred from Title 19 to a new subchapter in Title 11 ["Labor and Industrial Relations"], Chapter 9 ["Workers' Compensation"].

Title 19, Chapter 7, Subchapter 2 ["Office of State-Federal Relations"].

This subchapter, concerning the Office of State-Federal Relations and the purpose of which is "to establish mechanisms through which the legislative and executive branches of state government can work together with Arkansas' congressional delegation to strengthen and support the state's relationship with the federal government and to ensure that the state receives all benefits and aid to which it is entitled", should be transferred from Title 19 to a new chapter in Title 25 ["State Government"].

Title 19, Chapter 7, Subchapter 7 ["Title XX Social Security Funds"].

This subchapter, concerning Title XX social security funds, should be transferred from Title 19 to a new subchapter of Title 20 ["Public Health and Welfare"], Chapter 76 ["Public Assistance Generally"].

Title 19, Chapter 7, Subchapter 9 ["Resettlement or Rural Rehabilitation Projects"].

This subchapter, concerning resettlement projects or rural rehabilitation projects for resettlement purposes, should be transferred from Title 19 to a new subtitle in Title 14 ["Local Government"].

Title 19, Chapter 8, Subchapter 3 ["Local Government Joint Investment Trust Act"].

This subchapter, concerning the Local Government Joint Investment Trust Act and the purpose of which is to "permit local governments in Arkansas to join together to establish trusts for joint investment of moneys not currently needed so as to enhance their investment opportunities and increase investment earnings", should be transferred from Title 19 to a new chapter in Title 14 ["Local Government"], Subtitle 4 ["Public Finance Generally"].

Title 19, Chapter 10 ["Claims Against the State"].

This chapter, concerning claims made against the state and including within its organizational structure the Arkansas State Claims Commission and the Workers' Compensation Commission, should be transferred from Title 19, as follows: Subchapters 1 — 3, should be transferred to a new chapter in Title 25 ["State Government"]. Subchapter 4, concerning workers' compensation generally and the Workers' Compensation Commission particularly, should be transferred to a new subchapter in Title 11 ["Labor and Industrial Relations"], Chapter 9 ["Workers' Compensation"].

Title 19, Chapter 11 ["Purchasing and Contracts"].

This chapter, concerning state purchasing and contracts and which includes the State Procurement Law should be transferred from Title 19, as follows: With the exception of Subchapter 7, which concerns general standards of ethical conduct for state employees, this chapter should be transferred to a new chapter in Title 25 ["State Government"]. Because Subchapter 7 applies specifically to state employees, this subchapter should be transferred to a new subchapter of Title 21 ["Public Officers and Employees"], Chapter 8 ["Ethics and Conflicts of Interest"].

Other Changes of Note Throughout Title 19

When necessary, individual Code sections have been rewritten to remove obsolete language or to achieve consistency and clarity in meaning, word usage, and Code style. References have been updated, as appropriate. Additionally, unnecessary duplication of codified language, primarily involving funds, has been eliminated.

TITLE 19 RECODIFICATION — DRAFT DOCUMENT

Title 19 — Public Finance

Subtitle 1 — General Provisions

Subtitle 2 — Revenue Stabilization Law

Subtitle 3 — Revenue Classification Law

Subtitle 4 — Miscellaneous Provisions

Codifier's Note. Title 19 was not originally divided into subtitles. The inclusion of subtitles in this proposed recodification of Title 19 resolves the

problem in the present organization of Title 19 resulting from the lack of sufficient Code section numbers for codified funds, enables a more coherent arrangement of the subject matter, and places emphasis on statutes of particular import (i.e., the Revenue Stabilization Law and the Revenue Classification Law).

Subtitle 1 — General Provisions

Chapter 1 — General Provisions

Chapter 2 — State Revenues — Receipts And Expenditures Generally

Chapter 3 — State Treasury Management

Chapter 4 — State Accounting And Budgetary Procedures

Chapter 5 — Depositories for Public Funds

Chapter 6 — Public Obligations

Chapter 7 — Federal Funds

Chapters 8 — X [Reserved.]

Codifier's Note. Present § 19-10-101 et seq., concerning claims made against the state and including within its organizational structure the Arkansas State Claims Commission and the Workers' Compensation Commission, is not included in this proposed recodification of Title 19. It is recommended that §§ 19-10-101 — 19-10-306 be codified as a new chapter in Title 25 ["State Government"] and that § 19-10-401 et seq., concerning workers' compensation generally and the Workers' Compensation Commission particularly, be codified as a new subchapter in Title 11 ["Labor and Industrial Relations"], Chapter 9 ["Workers' Compensation"].

Section 19-11-101 et seq., concerning state purchasing and contracts and which includes the State Procurement Law, is not included in this proposed recodification of Title 19. With the exception of § 19-11-701 et seq., which concerns general standards of ethical conduct for state employees, it is recommended that this chapter be codified as a new chapter in Title 25 ["State Government"]. Because § 19-11-701 et seq. applies specifically to state employees, it is recommended that this subchapter be codified as a new subchapter of Title 21 ["Public Officers and Employees"], Chapter 8 ["Ethics and Conflicts of Interest"].

Chapter 1 — General Provisions

Subchapter 1 — General Provisions [Reserved.]

Subchapter 2 — Fiscal Duties of Department of Finance and Administration

Subchapter 3 — Officers' Surety Bonds

Subchapter 4 — Investment of Public Funds

Subchapter 5 — State Fiscal Management Responsibility Act

Codifier's Note. Present § 19-1-301 et seq. and § 19-1-701 et seq., concerning fiscal impact statements that are required to be attached to certain bills before introduction, are not included in this proposed recodification of Title

19. It is recommended that this material be codified in Title 10. (The language in present sections 19-1-303, 19-1-701, and 19-1-703 is also codified in Title 10. See §§ 10-2-114 and 10-2-127.)

Subchapter 1 — General Provisions [Reserved.]

Subchapter 2 — Fiscal Duties of Department of Finance and Administration

19-X-XXX. [19-1-201] Chief Fiscal Officer of the State.

The Secretary of the Department of Finance and Administration ~~shall be~~ the Chief Fiscal Officer of the State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-202] Secretary.

(a) The Secretary of the Department of Finance and Administration shall be at least thirty (30) years of age, of good moral character, and of demonstrated ability in the field of his or her employment.

(b) Before entering upon his or her duties of employment, the Secretary of the Department of Finance and Administration shall take, subscribe, and file in the office of the Secretary of State an oath or affirmation to support the United States Constitution and the Arkansas Constitution and to faithfully discharge the duties of the employment upon which he or she is about to enter.

(c)(1) The Secretary of the Department of Finance and Administration shall furnish bond to the state, with a corporate surety thereon, in the penal sum of ten thousand dollars (\$10,000), conditioned upon the faithful performance of his or her duties and for the proper accounting for all funds received and disbursed by him or her.

(2) The Secretary of the Department of Finance and Administration ~~shall be~~ the disbursing agent for the Department of Finance and Administration but ~~shall not be~~ ~~not~~ required to furnish additional bond as that disbursing agent, nor shall he or she be required to furnish additional bond as disbursing agent of other appropriations for which he or she may be designated disbursing agent under or pursuant to any law of this state unless so directed by the General Assembly.

(3) ~~The Secretary of the Department of Finance and Administration, if he or she~~ ~~If the Secretary of the Department of Finance and Administration~~ deems it advisable, ~~he or she~~ may require other employees of his or her office to furnish bond, in ~~such the~~ penal sums ~~as that~~ he or she ~~shall determine~~ ~~requires~~.

(4)(A) The original of the bond of the Secretary of the Department of Finance and Administration shall be filed in the office of the Secretary of State, and an executed counterpart thereof shall be filed in the office of the Auditor of State.

(B) Any bonds ~~which that~~ may be required of employees shall be filed with the Secretary of the Department of Finance and Administration.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-203] Deputy director.

The Deputy Director of the Department of Finance and Administration, acting under the authority granted to him or her by the Secretary of the Department of Finance and Administration, and under the laws relating to budget and accounting procedure, shall:

(1)(A) Prepare and publish all necessary rules for carrying out the budget and accounting laws of the state.

~~(B) and have the authority to~~ The deputy director may require of any state agency the necessary fiscal information for carrying out such laws;

(2) Acting in behalf of the Governor and the secretary, prepare the preliminary budget information biennially to be submitted to the Legislative Council and to the members of the General Assembly for consideration of the budget requirements of all state agencies; and

(3) Be prepared, when called upon to do so, to appear before the Legislative Council and committees of the General Assembly for the purpose of supplying information and reporting upon the financial condition of the state or any of its agencies.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-204] Personnel.

(a) Except as otherwise provided ~~for~~ by this subchapter, all of the personnel of the Department of Finance and Administration shall be employed by and serve at the pleasure of the Secretary of the Department of Finance and Administration.

(b) Nothing contained in this subchapter ~~shall be so construed as to inhibit~~ ~~inhibits~~ the rights of any employees of the department who ~~shall~~ have gained civil service or merit system status under any law of this state.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-205] Office.

The Building Authority Division shall assign to the Department of Finance and Administration and divisions of the department suitable office space with the necessary conveniences for the transaction of the department's business and the safekeeping of the department's records.

Codifier's Note. No changes.

19-X-XXX. [19-1-206] Seal.

The Governor shall procure an official seal for the Department of Finance and Administration. Every paper executed by the Secretary of the Department of Finance and Administration or by any other employee of the department and sealed with its official

seal shall be received in evidence in any court or other tribunal and may be recorded in the same manner and with like effect as deeds regularly acknowledged.

Codifier's Note. No changes.

19-X-XXX. [19-1-207] General accounting system.

The Secretary of the Department of Finance and Administration shall:

(1) ~~Have the duty and responsibility of enforcing~~ Enforce the general accounting and fiscal procedures of the State of Arkansas ~~which that~~ have been placed upon him or her by law;

(2) Exercise supervision over the general accounting system of the state and of state agencies; and

(3) Maintain in his or her office a system of accounts and control ~~which that~~ will at all times reflect:

(A) The unencumbered balance of all funds and accounts carried on the books of the Auditor of State and the Treasurer of State;

(B) The distribution and allotment of state revenues; and

(C) A detailed record of the receipts and expenditures of all State Treasury funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-208] Rules.

The Secretary of the Department of Finance and Administration ~~is vested with the authority to may~~ make ~~such~~ reasonable rules ~~not inconsistent with the law, as shall be that are~~ necessary or desirable for the orderly discharge of the duties vested in the Department of Finance and Administration.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-209] Publications required.

(a) The Secretary of the Department of Finance and Administration shall publish and furnish copies to all state agencies of ~~such~~ rules ~~as that~~ are issued by him or her, pursuant to ~~the provisions of~~ law, providing for a general accounting procedure.

(b) The secretary shall also publish, not less often than biennially, a financial report covering the fiscal affairs of the state and state agencies and shall make the report available to:

(1) Members of the General Assembly;

(2) State agencies; and

(3) Others having an interest ~~therein~~ in the report.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-210] Recordkeeping.

(a) For the purpose of effectively carrying out the fiscal procedures provided for by law, the Secretary of the Department of Finance and Administration ~~shall have the authority to~~ may install ~~such the~~ recordkeeping and other procedures in his or her own office and in other state offices and departments ~~as he or she shall deem that the secretary deems~~ necessary or advisable.

(b) The secretary ~~shall have the authority to~~ may require from any state agency any fiscal information ~~which that~~ will be necessary for providing adequate records in ~~his or her the secretary's~~ office and shall prescribe uniform records and forms for all vouchers and other documents ~~which that~~ are to be transmitted to the Department of Finance and Administration.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-211] Investigations.

(a)(1) In any matter within the jurisdiction of the Department of Finance and Administration, the Secretary of the Department of Finance and Administration ~~shall have the power to~~ may make investigations and may delegate that power to any division or section head of the department.

(2) For this purpose, the secretary ~~shall have the power to~~ may subpoena witnesses and require the production of any books, records, papers, or documents that may be material or relevant as evidence and to administer oaths to and take the testimony of witnesses.

(b)(1) In case of disobedience to any subpoena or other process, the secretary may invoke the aid, with the written approval of the Governor, of ~~the~~ Pulaski County Circuit Court in requiring the testimony of witnesses and the production of evidence, books, records, papers, or documents.

(2)(A) In case of refusal to obey the subpoena issued to any person, firm, or corporation, the circuit court shall issue an order calling ~~such the~~ person, firm, or corporation to appear before the secretary or other employee designated by the secretary and to produce all books and papers so ordered and give evidence touching the matter in question.

(B) Any failure to obey the order of the circuit court may be punished by the circuit court as contempt of the circuit court.

(c) A subpoena for a witness may be issued by the secretary or by any division or section head of the department in whom any such authority may have been vested by the secretary and shall be served as provided by law for the service of other subpoenas.

(d)(1)(A) The failure or refusal of any witness to appear or to produce any books, papers, or documents required by the secretary and to submit them for inspection or the refusal to answer any relevant question propounded by the secretary ~~shall constitute~~ is a violation punishable by a fine of not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500).

(B) Each failure or refusal by any witness to appear or produce any such books, papers, or documents ~~shall constitute~~ is a separate offense.

(2) False testimony given in any such inquiry ~~shall constitute~~is perjury punishable as provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-212] Duty to avoid deficit.

~~It shall be the duty and responsibility of the~~The Secretary of the Department of Finance and Administration ~~to~~shall:

- (1) Keep advised at all times as to the revenues and other income available for the operation, maintenance, and improvement of all state agencies;
- (2) Exercise the powers conferred upon him or her by law to see that the state and all state agencies are maintained on a basis of accounting recommended by the Governmental Accounting Standards Board for governmental purposes;
- (3) See that no obligation ~~shall be~~is incurred ~~which shall not be~~that is not payable when the obligation ~~shall become~~becomes due; and
- (4) Exercise his or her powers to see that the funds on hand and estimated to become available to each state agency ~~shall be~~are sufficient to maintain the state and all of its agencies on a sound financial basis without incurring a deficit.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-213] Leasing of state property.

(a) ~~The Secretary of the Department of Finance and Administration may lease, with~~With approval of the Governor, ~~the Secretary of the Department of Finance and Administration may lease~~ any state property, real or personal, ~~which that~~ is not needed for public use, ~~and theif:~~

- (1) ~~The~~ leasing of ~~which the property~~ is not prohibited by law-; and
- (2) ~~where the~~The authority to lease the property is not vested in any other state agency.

(b) ~~No property shall be leased~~The secretary shall not lease any property under this section for a term exceeding two (2) years.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-214] Federal gifts and surplusage.

~~The~~Notwithstanding the provisions of this subchapter or any other law that requires advertisement for bids or the soliciting or receiving of competitive bids, the Secretary of the Department of Finance and Administration may enter into ~~any a~~ contract with the United States ~~of America~~ or with ~~any an~~ agency ~~thereof of the United States~~ for the purpose of accepting gifts and for the acquisition of surplus materials or property upon such terms and conditions as may be agreed upon ~~without regard to the provisions of this subchapter or any other law that requires advertisement for bids or the soliciting or receiving of competitive bids.~~

Codifier's Note. Technical changes only.

Subchapter 3 — Officers' Surety Bonds

19-X-XXX. [19-1-401] Exceptions.

All constitutional officers other than the Treasurer of State are exempt from ~~the provisions of~~ this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-402] Treasurer of State.

(a) The bond for the Treasurer of State ~~shall be~~ one million dollars (\$1,000,000).

(b) The original of the bond required by this section to be filed by the Treasurer of State shall be filed in the office of the Secretary of State, and a copy shall be filed with the Auditor of State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-403] County and municipal officials and employees.

(a)(1) ~~All county~~County officials and employees, municipal officials and employees, and all other officers and employees of ~~any a~~ political subdivision of this state who are required by law to furnish bond and who receive and disburse cash funds from bank accounts shall obtain a surety bond from a corporate surety authorized to do business in this state in the minimum amounts to be computed as follows:

(A) On the first one hundred thousand dollars (\$100,000), or any part thereof, of receipts of the office, ten percent (10%) of the amount;

(B) On the next two hundred thousand dollars (\$200,000), or any part thereof, of receipts of the office, ~~seven and one half percent (7½%)~~seven and five-tenths percent (7.5%) of the amount;

(C) On the next two hundred thousand dollars (\$200,000), or any part thereof, of receipts of the office, five percent (5%) of the amount;

(D) On the next five hundred thousand dollars (\$500,000), or any part thereof, of receipts of the office, ~~two and one half percent (2½%)~~two and five-tenths percent (2.5%) of the amount; and

(E) On all amounts in excess of one million dollars (\$1,000,000), one percent (1%).

(2) These amounts shall be based on the total cash receipts of the office for the preceding calendar or fiscal year. However, ~~in no event shall~~ the penal amount of any bond shall not be less than the amount as computed in this subsection.

(3) The bonds shall be conditioned that the officer or employee shall faithfully perform the duties of his or her office or employment and properly account for all cash funds received and disbursed by him or her as an officer or employee.

(b)(1) ~~All county~~County officials and employees, municipal officials and employees, and all other officers and employees of ~~any a~~ political subdivision of this state who are required by law to furnish bond and who receive or approve the disbursement of any funds appropriated and disbursed through the State Treasury shall obtain a bond in the following minimum amounts based on the disbursements of the agency during the preceding calendar or fiscal year:

(A) On the first one hundred thousand dollars (\$100,000), or any part thereof, of disbursements, five percent (5%) of the amount;

(B) On the next four hundred thousand dollars (\$400,000), or any part thereof, of disbursements, ~~two and one half percent (2 1/2%)~~two and five-tenths percent (2.5%) of the amount; and

(C) On all disbursements in excess of five hundred thousand dollars (\$500,000), ~~one half of one percent (1/2 of 1%)~~five-tenths percent (0.5%) of the amount.

(2) ~~The provisions of subsection (a)~~Subsection (a) of this section ~~shall apply~~applies in determining the bond requirements of all officers and employees handling both cash funds and moneys appropriated and disbursed from the State Treasury.

(3) The bond shall be conditioned that the officer or employee ~~shall faithfully perform~~faithfully performs the duties of his or her office or employment and properly ~~account~~accounts for the disbursement of funds.

(c) The maximum amount of any bond required under subsections (a) and (b) of this section shall not exceed five hundred thousand dollars (\$500,000).

(d)(1) The Legislative Auditor shall inform municipal and county officials of the requirements set forth in this subchapter regarding the determination of the amount of bond for the officials.

(2) However, ~~it shall not be the duty of the Legislative Auditor to the Legislative Auditor shall not~~ set the bond of municipal and county officials.

(e)(1) The original of each bond required by this section to be filed by a county officer or employee shall be filed in the office of the circuit clerk in the county involved.

(2) The original of each bond required by this section to be filed by municipal officials and employees shall be filed in the office of the municipal clerk of the municipality involved.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-404] County judges.

(a)(1) The county judge in each county shall furnish bond in an amount computed in accordance with ~~the provisions of § 19-1-403(b)~~.

(2) The bond shall be conditioned that the officer ~~shall faithfully perform~~faithfully performs the duties of the office and properly ~~account~~accounts for all funds disbursed by him or her as county judge.

(b) The original bond shall be filed with the circuit clerk of the respective county.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-405] State agency employees as disbursing agents.

(a)(1) ~~In the event~~If the executive head of ~~any a~~ state agency designates ~~some a~~ full-time employee to act as his or her agent in the disbursement of funds under his or her control, the agent shall furnish additional bond to be fixed by the Secretary of the Department of Finance and Administration.

(2) The executive head of the state agency shall notify the secretary and the Auditor of State in writing of the designation and shall furnish to the secretary and the Auditor of State a sample of the signature of the agent.

(b) ~~In the event~~If appropriations are made available to a state agency or to a nongovernment agency or activity and no disbursing agent is provided for by law, then the secretary and the Auditor of State shall designate a person to act as disbursing agent and fix the amount of bond for such purposes.

Codifier's Note. Technical changes only.

Subchapter 4 — Investment of Public Funds

19-X-XXX. [19-1-501] "Eligible investment securities" defined.

As used in this subchapter, "eligible investment securities" means:

(1) A direct or guaranteed obligation of the United States that is backed by the full faith and credit of the United States Government;

(2) A direct obligation of an agency, instrumentality, or government-sponsored enterprise created by act of the United States Congress and authorized to issue securities or evidences of indebtedness, regardless of whether the securities or evidences of indebtedness are guaranteed for repayment by the United States Government;

(3) A bond or other debt of the state, a school district, a county government, a municipal government, or an authority of a governmental entity that:

(A) Is issued for an essential governmental purpose or is guaranteed by a state agency; and

(B) Has a debt rating from a nationally recognized credit rating agency of "A" or better at the time of purchase; and

(4) A bond from the State of Israel that is guaranteed and backed by the full faith and credit of the government of Israel as the sovereign debt of the State of Israel.

Codifier's Note. No changes.

19-X-XXX. [19-1-502] Provisions supplemental.

This subchapter does not repeal any prior legislation or affect any statute pertaining to the conversion of funds of public officials and agencies into investments

authorized under this subchapter but is supplemental to present law and confers additional powers.

Codifier's Note. No changes.

19-X-XXX. [19-1-503] Construction.

(a) This subchapter does not affect the power of counties, municipalities, improvement districts, and other public bodies to make a deposit of funds in the form of a demand deposit, a savings deposit, or a time deposit as authorized by law.

(b) The adoption of this subchapter does not affect or impair the power of counties, municipalities, improvement districts, and other public bodies to make investments of funds in their possession or under their control as authorized by other laws.

Codifier's Note. No changes.

19-X-XXX. [19-1-504] Investments permitted.

(a)(1) With the approval of the county or municipal depository board, a treasurer may convert any funds in the treasurer's possession or under the treasurer's control and not presently needed for other purposes into one (1) or more of the following investments:

(A) Eligible investment securities having a maturity of not longer than five (5) years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity;

(B) An Arkansas bank certificate of deposit or a certificate of deposit authorized under § 19-8-111;

(C) An account established by a local government joint investment trust authorized under the Local Government Joint Investment Trust Act, § 19-8-301 et seq.; or

(D) An Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

(2) The following entities may convert funds that are in the possession of the entity or under the control of the entity and that are not presently needed for other purposes into an investment listed in subdivision (a)(1) of this section:

(A) A county board or commission;

(B) A municipal board or commission, including without limitation a board of trustees of a policemen's pension and relief fund, a board of trustees of a firemen's relief and pension fund, a waterworks commission, and a sewer committee; and

(C) A drainage district, levee district, and improvement district, including without limitation a waterworks district, electric light district, municipal improvement district, and suburban improvement district.

(3) This subsection does not apply to funds of a school district.

(b)(1) Unless otherwise provided by a signed written agreement between the school district or districts and the county treasurer, funds of a school district shall be invested by the:

(A) School district treasurer when the school district has a treasurer; or

(B) County treasurer when the school district does not have a treasurer.

(2) To the extent directed by the board of directors of the school district, investments shall be in:

(A) General obligation bonds of the United States;

(B) Bonds, notes, debentures, or other obligations issued by an agency of the United States Government;

(C) General obligation bonds of the state; or

(D) Bank certificates of deposit.

(c) A school district may invest moneys held for the repayment of a federally recognized qualified zone academy bond under 26 U.S.C. § 1397E, as it existed on January 1, 2005, in a guaranteed investment contract or forward delivery agreement in which the school district is guaranteed a certain rate of interest on its investment if the guaranteed investment contract or the forward delivery agreement is entered into between the school district and the purchaser of the qualified zone academy bond.

(d) A treasurer or other custodian of public funds who is authorized to purchase and hold eligible investment securities may use a brokerage account to acquire, sell, and hold the investment if the investment is established with a broker-dealer that:

(1) Has offices in the state;

(2) Is registered with the State Securities Department;

(3) Is a member of the Financial Industry Regulatory Authority, Inc.; and

(4) Is a member of the Securities Investor Protection Corporation.

(e) Unless restrictions are established by the donor, a private donation to a city of the first class, a city of the second class, or an incorporated town may be invested in accordance with the prudent investor rule established under § 28-71-105.

Codifier's Note. No changes.

19-X-XXX. [19-1-505] Additional authority of certain cities.

(a)(1) A city that has real property assessed valuation in excess of three hundred million dollars (\$300,000,000) may invest the city's funds in securities under § 23-47-401 and according to the investment policy adopted by the governing body of the city.

(2) The investment policy adopted by the city's governing body may authorize a maturity term exceeding the term stated in § 19-1-504(a)(1)(A).

(b)(1) Each investment shall be made with the judgment and care under prevailing circumstances that a person of prudence, discretion, and intelligence would

exercise in the management of the person's own affairs, not for speculation but for investment, considering the probable safety of the capital and the probable income to be derived.

(2) Investment of funds shall be governed by the following investment objectives in order of priority:

- (A) Preservation and safety of the principal;
- (B) Liquidity; and
- (C) Yield.

(c) In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

(1) The investment of city funds and funds under the officer's control and over which the officer had responsibility, rather than a consideration as to the prudence of a single investment; and

(2) Whether the investment decision is consistent with the written investment policy of the city.

Codifier's Note. No changes.

Subchapter 5 — State Fiscal Management Responsibility Act

-X-XXX. [19-1-601] Title.

This subchapter ~~may shall~~ be known and may be cited as the “State Fiscal Management Responsibility Act”.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-602] Intent and purpose.

(a) The General Assembly has enacted various laws relating to the receipting, disbursing, depositing, and accounting for public funds, as well as laws relating to establishing salaries, and the purchasing of commodities by various state agencies. In addition, the Department of Finance and Administration or other appropriate agency has issued rules pertaining to the administration of these various laws.

(b) It is the intent of the General Assembly that all state officers and employees comply with ~~the provisions of~~ these laws and rules. Presently, most of these laws and rules do not provide penalty provisions for violations ~~thereof of the laws and rules.~~

(c) It is the purpose of this subchapter to provide procedures and civil penalties regarding violations of the fiscal responsibility and management laws of the state.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-603] Definitions.

As used in this subchapter:

(1) "Agency" means ~~any a~~ state agency, bureau, board, commission, council, department, institution, or office of the State of Arkansas;

(2) "Executive agencies" means all agencies other than constitutional, judicial, and legislative officers, agencies, and departments;

(3) "Fiscal responsibility and management laws" means the following laws and rules applicable ~~thereto, as amended to those laws:~~

(A) General Accounting and Budgetary Procedures Law, § 19-4-101 et seq.;

(B) State procurement laws, Arkansas Code Title 19, Chapter 11;

(C) Attendance and leave laws, § 21-4-101 et seq.;

(D) Regular Salary Procedures and Restrictions Act, §§ 19-4-1601 and 21-5-101;

(E) Uniform Classification and Compensation Act, § 21-5-201 et seq.;

(F) Higher Education Expenditure Restriction Act, § 6-63-301 et seq.;

(G) Accounts and Notes Receivable Abatement Act for the State of Arkansas, § 19-2-301 et seq.;

(H) Revenue Stabilization Law, § 19-5-101 et seq.;

(I) Revenue Classification Law, § 19-6-101 et seq.;

(J) Depositories for public funds, § 19-8-101 et seq.;

(K) Public works, § 22-9-101 et seq.; and

(L) State Fiscal Management Responsibility Act, § 19-1-601 et seq.;

(4) "Knowingly" means that a person is aware or should have been aware that his or her conduct will violate the fiscal responsibility and management laws; and

(5) "Public officer or employee" means ~~any an~~ officer or employee of the State of Arkansas.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-604] Existing remedies not impaired.

~~The provisions of this~~ This subchapter ~~do does~~ not limit or diminish any civil rights or administrative procedures available to any public officer or employee.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-605] Civil procedures apply.

All actions and procedures under ~~the provisions of~~ this subchapter are civil in nature and ~~shall be are~~ governed by the appropriate rules and laws regarding civil actions and remedies.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-606] Investigation of violations.

(a) Upon discovery or notification of an alleged violation of the fiscal responsibility and management laws, each agency shall investigate the allegation and take appropriate administrative action.

(b) The director of each agency or, in the case of a constitutional office, the constitutional officer, is responsible for complying with ~~the provisions of~~ this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-607] Documentation and notification of violation — Remedial action.

(a) After completing the investigation, if the agency determines that there has been a violation of the fiscal responsibility and management laws, the facts and circumstances relating to a violation and any corrective or remedial action taken shall be documented and placed in the personnel files of the public officer or employee involved in the violation.

(b)(1) The agency shall notify the public officer or employee of its findings and any corrective or remedial action to be taken.

(2) Notification shall be made in a manner ensuring actual notice to the public officer or employee.

(3) The public officer or employee shall be notified that the failure to make corrective or remedial action within thirty (30) days after the date of notification creates the rebuttable presumption that the violation was committed knowingly.

(c)(1) The public officer or employee violating a fiscal responsibility and management law shall be given not more than thirty (30) days after notification to effect corrective or remedial action recommended by the agency.

(2) Failure to make corrective or remedial action within thirty (30) days after notification creates the rebuttable presumption that the violation was committed knowingly.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-608] Notification of Department of Finance and Administration — Review.

(a) Within thirty (30) days after the expiration of the time period for the public officer or employee to effect corrective or remedial action, the agency shall transfer to the Secretary of the Department of Finance and Administration a document containing a summary of the violation and any corrective remedial action taken.

(b)(1) The secretary shall review the summaries of violations received. The secretary may:

(A) Accept the summary and approve the corrective or remedial action by the agency;

(B) Request additional information regarding the violation and corrective or remedial action by the agency; or

(C) Impose additional corrective or remedial action upon public officers and employees of executive agencies as provided in § 19-1-609.

(2) Quarterly, the secretary shall submit a summary of all violations of the fiscal responsibility and management laws, including any corrective or remedial action by the agency or the secretary, to the Governor and members of the General Assembly.

Codifier's Note. No changes.

19-X-XXX. [19-1-609] Executive agencies.

(a)(1) Before the Secretary of the Department of Finance and Administration may impose additional corrective or remedial action regarding public officers or employees of executive agencies, the secretary shall conduct an investigation regarding any violation.

(2) The public officer or employee shall be notified and given the opportunity for a hearing conducted by the secretary regarding any violation.

(b) The secretary may impose any one (1) or more of the following as additional corrective or remedial action:

- (1) Oral or written warnings or reprimands;
- (2) Suspension with or without pay for specified periods of time; or
- (3) Termination of employment.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-610] Investigation and suit by Attorney General.

(a) The Secretary of the Department of Finance and Administration, the Legislative Joint Auditing Committee, or the Legislative Council may request the office of the Attorney General to review ~~any~~ information concerning ~~any a~~ violation of the fiscal responsibility and management laws ~~of the state in order~~ to determine whether legal action is appropriate.

(b)(1) The Attorney General may file a civil suit in the circuit court against the public officer or employee violating the fiscal responsibility and management laws. ~~Venue shall be in the county where the violation occurred. However, if the violation occurred outside the borders of the state, venue shall be in Pulaski County.~~

(2) Venue shall be:

(A) In the county where the violation occurred; or

(B) If the violation occurred outside the borders of the state, in

Pulaski County.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-611] Civil penalty.

If the public officer or employee is found by the circuit court to have knowingly violated the fiscal responsibility and management laws, the circuit court shall impose a civil penalty upon the public officer or employee of not less than one hundred dollars

(\$100), nor more than one thousand dollars (\$1,000) for each violation, and may subject the public officer or employee to the payment of damages resulting as a direct consequence of any violation.

Codifier's Note. Technical changes only.

19-X-XXX. [19-1-612] Recovery of costs.

(a) If the public officer or employee is found by the circuit court to have knowingly violated the ~~provisions of the~~ fiscal responsibility and management laws, the Attorney General ~~shall be allowed to~~ may recover costs and attorney's fees associated with the civil suit from the public officer or employee.

(b) ~~Any costs~~ Costs or fees recovered by the Attorney General under this section shall be deposited into the State Treasury.

Codifier's Note. Technical changes only.

Chapter 2 — State Revenues — Receipts And Expenditures Generally

Subchapter 1 — General Provisions

Subchapter 2 — Receipts Generally

Subchapter 3 — Accounts and Notes Receivable Abatement

Subchapter 4 — Expenditures Generally

Subchapter 5 — Canceled Checks

Subchapter 1 — General Provisions

19-X-XXX. [19-2-101] Receipts for all funds coming into State Treasury.

(a) ~~It shall be the duty of the~~ The Secretary of State, the Insurance Commissioner, the Commissioner of State Lands, the Attorney General, the Bank Commissioner, and the Auditor of State ~~to~~ shall issue their receipts respectively for all moneys coming into the State Treasury through their departments, respectively, on account of:

- (1) Fees of every kind and character;
- (2) Sale of books, charters, and articles of incorporation;
- (3) Commissions of notaries public, justices of the peace, and county, city, and town officers, in addition to nomination fees, etc.;
- (4) Insurance taxes and fees;
- (5) Jitney and chauffeur licenses;
- (6) Affidavits of loss, license tags, deeds, patents, field notes, maps, and charts;
- (7) Franchise taxes, back taxes, and sand and gravel taxes;
- (8) All matters pertaining to the duties of the Attorney General when money belonging to the state is to be collected;
- (9) Bank examination fees; and
- (10) ~~Any and all~~ All fees coming through the Bank Commissioner's office.

(b)(1) Each of the departments is authorized to accept personal checks when tendered in payment of any of the items mentioned in subsection (a) of this section and issue their receipts, respectively, for them.

(2)(A) The checks shall be endorsed by the heads of the respective departments to the Treasurer of State and paid into the State Treasury daily, if anything has been collected, with an itemized statement of all items for which payment was made.

(B) ~~No An~~ officer endorsing ~~these the~~ checks ~~shall become~~ is not personally liable by reason of the officer's endorsement in case if the checks are rejected by the drawee.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-102] Duplicate receipts given by Treasurer of State.

(a) The Treasurer of State shall grant duplicate receipts under the seal of his or her office for all sums of money ~~which shall be~~ that are paid into the State Treasury.

(b) The person receiving the receipts shall deposit one (1) of ~~them the receipts~~ with the Auditor of State, who shall credit the person accordingly and charge the Treasurer of State with the amount.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-103] Time for making payments.

(a) All payments for the expenses of the departments of the state government ~~shall bear~~ are due and payable in the normal course of business.

(b) All payments ~~whatever~~ of contingent expenses ~~shall bear~~ are due and payable as they may accrue.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-104] Expenditures, contracts, or obligations in excess of appropriations prohibited.

~~(a)(1) No officer, employee, or agent of the State of Arkansas, nor any board of regents or board of trustees, nor any other person or authority who may make expenditures of money appropriated for the different state institutions or who may direct the expenditure of such money so appropriated shall expend or direct the expenditure of moneys or funds in excess of the amount appropriated and becoming a part of any appropriation by executive approval for the particular purpose named in the act making the appropriations.~~

~~(2) No officer, employee, agent, person, board, or authority shall make any contract that will exceed the amount appropriated and becoming a part of any appropriation act by executive approval for the particular purpose named in the act making the appropriation.~~

~~_____ (3) No officer, agent, person, board, or authority shall incur any obligation for any purpose in excess of the amount appropriated and becoming a part of any appropriation by executive approval for the particular purpose named in the act making the appropriation, except as provided.~~

~~_____ (b) Any person violating a provision of this section shall be guilty of a violation and upon conviction shall be fined in any sum not less than fifty dollars (\$50.00) nor more than two hundred dollars (\$200).~~

~~(a) An officer, employee, or agent of the State of Arkansas, a board of regents or board of trustees, or any other person or authority:~~

~~_____ (1) Who makes expenditures of money appropriated for the different state institutions or who directs the expenditure of such money so appropriated shall not expend or direct the expenditure of moneys or funds in excess of the amount appropriated and becoming a part of an appropriation act by executive approval for the particular purpose named in the act making the appropriation;~~

~~_____ (2) Shall not make a contract that will exceed the amount appropriated and becoming a part of an appropriation act by executive approval for the particular purpose named in the act making the appropriation; and~~

~~_____ (3) Shall not incur an obligation for any purpose in excess of the amount appropriated and becoming a part of an appropriation act by executive approval for the particular purpose named in the act making the appropriation, except as otherwise provided.~~

~~(b) A person violating this section is guilty of a violation and upon conviction shall be fined in any sum not less than fifty dollars (\$50.00) nor more than two hundred dollars (\$200).~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-105] Deficiencies in excess of appropriations unlawful.

(a) It ~~shall be~~ unlawful for the head or any subordinate in charge of ~~any a~~ state department, board, bureau, or other state-maintained institution to cause, permit to occur, or allow to exist ~~any a~~ deficiency in excess of regular appropriation made for maintenance of the department, board, bureau, or other state-maintained institution.

~~(b)(1) Any person violating this section shall be deemed guilty of a misdemeanor.~~
~~_____ (2) Upon conviction, an offender shall be fined in any sum not to exceed five hundred dollars (\$500) or imprisoned not more than ninety (90) days, or both fined and imprisoned, and shall be discharged from office.~~

~~(b) A person violating this section is guilty of an unclassified misdemeanor and upon conviction shall be:~~

~~_____ (1) Fined in any sum not to exceed five hundred dollars (\$500) or imprisoned not more than ninety (90) days, or both fined and imprisoned; and~~

~~_____ (2) Discharged from office.~~

Codifier's Note. Technical changes only to make clear that the offense is punishable as an unclassified misdemeanor.

Subchapter 2 — Receipts Generally

19-X-XXX. [19-2-201] Acceptance of checks.

The Treasurer of State ~~is authorized and directed to shall~~ accept checks for the remittance due the state.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-202] Proceedings on bad checks.

(a) ~~Where~~ When remittance is made by check to the Treasurer of State and the check is returned unpaid, ~~it shall be the duty of~~ the Treasurer of State ~~to shall~~ make a duplicate of the check and carry it as a cash item, delivering the original to the Attorney General for collection after adding a penalty of twenty-five percent (25%) to the amount of the check.

(b)(1) ~~It shall be the duty of the~~ The Attorney General ~~to shall~~ take such action as ~~shall be~~ deemed proper for the collection of a rejected check, together with twenty-five percent (25%) of the face amount of the check as penalty, for the punishment of the maker of that check under the criminal laws of this state.

(2) The penalty shall be credited to the same fund as was the original amount of the check delivered to the Attorney General by the Treasurer of State pursuant to subsection (a) of this section.

(c) If for any reason the Attorney General is unable to collect either the principal or penalty on a rejected check, as contemplated by this section, then, as soon as ~~such that~~ fact is ascertained, ~~it shall be the duty of~~ the Treasurer of State ~~to shall~~ cancel the receipt for it, taking credit therefor, and notifying the Auditor of State of the cancellation; ~~and the~~ The Auditor of State shall likewise credit the Treasurer of State with it.

(d) ~~Any A~~ state official issuing a certificate of authority or making book entries affecting any transaction, payment for which was made with bad checks, ~~is authorized and directed to shall~~ cancel them upon receipt of the Attorney General's notice of inability to collect on such checks as specified in subsection (c) of this section.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-203] Receipts by Department of Finance and Administration — Additional penalty.

(a) If ~~any a~~ person, firm, corporation, partnership, or business makes payment to the Department of Finance and Administration for ~~any a~~ license or fees imposed by the laws of this state by means of a check, draft, or order drawn on ~~any a~~ bank, person, firm, or corporation, and the check, draft, or order is returned by the bank, person, firm, or corporation without having been paid in full, then the Secretary of the Department of Finance and Administration ~~is authorized and empowered to shall~~ impose a penalty.

(b) The penalty imposed under this section:

(1) ~~shall~~ Shall be in the amount of either ten percent (10%) of the face amount of the check, draft, or order or twenty dollars (\$20.00), whichever is greater, against the maker or drawer of the check, draft, or order; and
(2) ~~This penalty is~~ Is cumulative to any other penalties provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-204] Refusal to accept personal checks.

~~Effective January 1, 2000, no~~ A state agency, board, commission, or institution ~~may shall not~~ refuse to accept personal checks unless ~~and until if~~ the state agency, board, commission, or institution has filed with the Legislative Council a written statement justifying the ~~agency's~~ policy of the state agency, board, commission, or institution to not accept personal checks.

Codifier's Note. Technical changes only.

Subchapter 3 — Accounts and Notes Receivable Abatement Act

19-X-XXX. [19-2-301] Title.

This subchapter ~~may shall~~ be known and may be cited as the “Accounts and Notes Receivable Abatement Act ~~for the State of Arkansas~~”.

Codifier's Note. The title of this subchapter was changed by deleting "for the State of Arkansas" at the end. Technical changes were also made.

19-X-XXX. [19-2-302] Purpose.

~~The purpose of this subchapter is to establish~~ This subchapter establishes procedures for the various state agencies, authorities, boards, commissions, departments, and institutions of higher education to charge-off or cancel uncollectible moneys owed to them.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-303] Definitions.

As used in this subchapter:

(1) "Abatement" means a complete or partial cancellation of a tax levied, special assessment, service charge, student loan, note receivable, or other amounts for which asset recognition criteria have been met;

(2)(A) "Accounts receivable" means an asset account upon the books of record reflecting amounts owing on open account from persons or organizations for taxes levied, special assessments, service charges, goods and services furnished by a state agency, or other amounts for which asset recognition criteria have been met ~~but~~.

(B) "Accounts receivable" does not include amounts due from other state agencies;

(3) "Notes receivable" means an unconditional written promise, signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein;

(4) "Special assessment" means a compulsory levy made against certain properties or business entities to defray part or all of the cost of a specific improvement or service deemed to primarily benefit or regulate those upon whom the assessment is levied;

(5) "State agency" means a state agency, board, authority, commission, department, or institution of higher education created by or receiving an appropriation by the General Assembly; and

(6) "Tax" means a compulsory charge levied by the State of Arkansas for the purpose of financing services performed for the common benefit of its citizens.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-304] Recording of amounts due.

Each state agency shall record upon its books of record the amounts due it for delivery of goods and services, licenses, unpaid taxes, student loans, special assessments, accounts receivable, and notes receivable that are recognized by the state agency as due and payable or recognized as current-year income or as an asset that is due and payable upon a date ascertained.

Codifier's Note. No changes.

19-X-XXX. [19-2-305] Referring of outstanding debts for collection.

(a) A state agency shall diligently and actively pursue the collection of the state agency's accounts and notes receivable.

(b) Diligently and actively pursuing the collection of these accounts may include, ~~but is not limited to~~ without limitation:

(1) Contacting ~~a~~the debtor by phone or letter within a reasonable time after an account is deemed delinquent;

(2)(A) Referring an account to a licensed collection agency or an attorney for collection with a remuneration not exceeding fifty percent (50%) for accounts of five hundred dollars (\$500) or less and not exceeding thirty-three and one-third percent (33 $\frac{1}{3}$ %) for accounts in excess of five hundred dollars (\$500).

(B) If ~~an~~a state agency is unable to procure the services of a collection agency or attorney for the collection of any account in excess of five hundred dollars (\$500) for a fee of one-third (1/3) of the amount recovered as authorized in this subsection, the state agency may report this fact to the Legislative Joint Auditing Committee, and the Legislative Joint Auditing Committee may authorize the state agency to pay a higher fee for collecting the account, not to exceed fifty percent (50%);

(3) Pursuing setoff of debt against income tax refunds as allowed by §§ 26-36-301 — 26-36-320; or

(4) Pursuing all other available means of collection if deemed feasible and economically justifiable by the state agency.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-306] Abatement of debt.

(a) If after the state agency has pursued collection of the debt owed ~~it~~ the state agency as set out in this subchapter and the debt or partial debt is decreed to be uncollectible, then the debt shall be referred to the Chief Fiscal Officer of the State for abatement.

(b) The Chief Fiscal Officer of the State shall satisfy himself or herself that all efforts to collect the ~~indebtedness debt~~ have been fulfilled, and he or she may then, by written approval, declare the debt or remaining debt uncollectible and notify the state agency and Legislative Joint Auditing Committee of abatement of the debt.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-307] Rules.

The Secretary of the Department of Finance and Administration ~~is authorized to promulgate such rules as deemed~~ may promulgate rules that are necessary to implement ~~the provisions and intent of~~ this subchapter.

Codifier's Note. Technical changes only.

Subchapter 4 — Expenditures Generally

Codifier's Note. Sections 19-2-401 — 19-2-403, concerning restrictions on and increases in expenditures, were repealed by Acts 1987, No. 646, § 5.

19-X-XXX. [19-2-404] Emergency expenditures.

(a)(1) In the event of riots, threatened riots, sabotage, public insurrection, threatened insurrection, storm, flood, famine, or other public calamity ~~which that~~ jeopardizes the public peace, health, and safety of citizens of Arkansas that calls for immediate action, the Governor is delegated and authorized by the General Assembly to declare an emergency to exist and to issue a proclamation declaring an emergency to exist.

(2) Other requests for utilization of this appropriation shall be submitted for prior review by the Governor to a Governor's Emergency Fund Review Committee, meeting in committee, composed of the cochairs and co-vice chairs of the Legislative Joint Auditing Committee and the cochairs and co-vice chairs of the Legislative Council.

(b) A proclamation or request, as approved by the Governor or the Governor's Emergency Fund Review Committee, shall include:

- (1) The nature and location of the emergency;
- (2) The name of the department or agency ~~which that~~, in the Governor's opinion, is best able to alleviate or obviate the conditions ~~which that~~ have arisen or are about to arise because of the emergency; and
- (3) The amount of funds required for the emergency, ~~such with the~~ amount or so much ~~thereof as shall have of the amount that has~~ been set forth in each proclamation to be extended upon vouchers drawn by the disbursing agent of the department or agency named in the proclamation.

(c) The original of the proclamation shall be filed with the Secretary of State, and an executed counterpart of it shall be filed with the Auditor of State, the Treasurer of State, and the Department of Finance and Administration.

(d)(1) Any expenditures made in accordance with the authorizations provided for in this section may be reimbursed to the Miscellaneous Revolving Fund by transfers authorized by the Chief Fiscal Officer of the State from funds or fund accounts supporting the benefiting agencies.

(2) However, ~~in the case of the for~~ Governor's proclamations and emergencies of a nature ~~where in which~~ no specific state agency is the beneficiary, ~~then~~ the expenditures shall be borne by the Miscellaneous Revolving Fund.

Codifier's Note. Technical changes only.

Subchapter 5 — Canceled Checks

Codifier's Note. Section 19-2-508, concerning compliance, was repealed by Acts 2009, No. 251, § 4.

19-X-XXX. [19-2-501] Purpose.

The State of Arkansas and its political subdivisions have the responsibility to properly account for all financial transactions. In order to help fulfill this responsibility, the State of Arkansas and other public entities are required to maintain books and records of transactions. The State of Arkansas and its political subdivisions recognize that through the use of computers and electronic data, banking and the flow of information are continuing to change. With this change, it is important that the State of Arkansas and its political subdivisions continue to receive evidentiary information concerning financial transactions. The purpose of this subchapter is to permit public entities to accept photographic copies or digital images of financial transactions and to require financial institutions to furnish the needed documentation in a readable, meaningful, permanent format.

Codifier's Note. No changes.

19-X-XXX. [19-2-502] ~~Definitions~~ Definition — Records of transactions with financial institutions required.

(a) As used in this subchapter, "public entity" means state agencies, including all constitutional offices and agencies, boards, and commissions, state institutions of higher education, municipalities, counties, school districts, education service cooperatives, improvement districts, and other public officials or public offices.

(b) ~~Public entities~~ A public entity shall maintain records of all transactions with financial institutions.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-503] Eligibility to accept public funds.

~~In order for~~ For a financial institution to be eligible to be a depository of public funds, the financial institution ~~must shall~~ furnish the public entity the documentation, ~~as~~ required in this subchapter, of transactions with or through that financial institution.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-504] Transaction summaries.

(a) On a monthly basis, ~~financial institutions~~ a financial institution shall furnish ~~public entities~~ a public entity with statements summarizing all transactions of the public entity.

(b) Unless the public entity and the financial institution have a written agreement to receive digital images or copies in compliance with ~~the provisions of~~ this subchapter, the financial ~~institutions~~ institution shall return all original canceled checks to the public entity along with the transaction summary or statement.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-505] Approval by Arkansas Legislative Audit.

(a) A financial institution desiring to provide public entities with images of canceled checks as provided in this subchapter shall provide a sample of imaged documents in one (1) or more of the following formats to Arkansas Legislative Audit for review:

- (1) Stored on a CD-ROM or similar tangible digital media;
- (2) Accessible through the internet; or
- (3) On paper.

(b) Upon receipt of imaged documents submitted under subsection (a) of this section, Arkansas Legislative Audit shall immediately review and notify the financial institution whether or not the imaged documents are in compliance with this subchapter.

Codifier's Note. No changes.

19-X-XXX. [19-2-506] Digital images or copies of documentation.

(a) After a financial institution has received written notification from Arkansas Legislative Audit that the submitted samples of its imaged documents under § 19-2-505 comply with this subchapter and upon agreement with the public entity, the financial institution may provide the public entity canceled check images in the format and quality approved by Arkansas Legislative Audit.

(b) The canceled check images of financial transactions provided to the public entity by the financial institution under this subchapter shall be legible and show both the front and back images of the canceled checks.

(c)(1) If a financial institution provides canceled check images on tangible digital media under this subchapter, the images shall be provided on a read-only CD-ROM or other agreed upon digital media that would provide a permanent and tamper-proof record.

(2)(A) If particular software is needed to view or search the digital images provided under this subchapter, the financial institution shall provide the software to the public entity and, upon request, to Arkansas Legislative Audit.

(B) Software provided under subdivision (c)(2)(A) of this section shall make canceled check images clear and readable.

(3) Before delivery of a CD-ROM or other tangible digital media to a public entity, a financial institution shall perform random verification of the legibility of the contents of the data.

(d)(1) If a financial institution provides canceled check images to a public entity through internet access to online banking documents under this subchapter, the financial institution may provide Arkansas Legislative Audit read-only internet access to the public entity's online banking documents.

(2) Read-only internet access granted under subdivision (d)(1) of this section shall permit viewing and copying of each public entity's bank statements, canceled check images, deposit slips, and other financial transaction documentation made available to the public entity.

(3)(A) If particular software is needed to view or search images made available under this subsection, the financial institution shall provide the necessary software to the public entity and, upon request, to Arkansas Legislative Audit.

(B) Software provided under subdivision (d)(3)(A) of this section shall make canceled check images clear and readable.

(4) An online banking document made available to a public entity under this subsection shall be available for read-only internet access for at least five (5) years after the document is made available to the public entity online.

(e) If a financial institution provides canceled check images on paper under this subchapter, the images shall be of such clarity and size that the details may be read without the aid of a magnifying device.

(f)(1) If a financial institution provides canceled check images under this subchapter, the financial institution shall implement one (1) of the following procedures to provide verification of the authenticity of the records retained by the public entity:

(A) A duplicate copy of the check images on paper and statements mailed to Arkansas Legislative Audit on a monthly basis;

(B) The use of an identifying mark unique to the financial institution on the paper images of checks sent to the public entity;

(C) The delivery of a duplicate copy of the check images stored on tangible digital media, conforming to the digital imaging specifications stated in this subchapter, to Arkansas Legislative Audit on a monthly basis;

(D) The provision to Arkansas Legislative Audit of read-only internet access to the public entity's online banking documents in accordance with the requirements of this subchapter; or

(E) Any other authenticating method approved by Arkansas Legislative Audit.

(2) A financial institution may elect which of the procedures listed in subdivision (f)(1) of this section it shall implement to provide authentication of images relating to the accounts of each public entity.

(g) A financial institution shall be able to, and, at the request of Arkansas Legislative Audit, shall provide duplicate copies of any checks and statements delivered to a public entity:

(1) With the same clarity and size as the imaged documents previously delivered; and

(2) In the format requested by Arkansas Legislative Audit if the format is currently available to the financial institution.

Codifier's Note. No changes.

19-X-XXX. [19-2-507] Request of records by Legislative Auditor.

(a) Upon request by the Legislative Auditor, a financial institution shall provide a copy of a public entity's financial information directly to Arkansas Legislative Audit staff without delay or approval from the public entity.

(b) The financial institutions may provide the digital transaction statements and digital canceled check images to Arkansas Legislative Audit in a media format allowed under ~~the provisions of~~ this subchapter for public entities or other media mutually agreed upon by the financial institution and Arkansas Legislative Audit.

(c) ~~(1) No bank shall be~~ A bank is not liable for making available to Arkansas Legislative Audit staff any of the information required under ~~the provisions of~~ this subchapter.

~~(2)~~ (2) Any cost associated with providing this information to Arkansas Legislative Audit shall be borne by the public entity being audited or investigated.

Codifier's Note. Technical changes only.

19-X-XXX. [19-2-509] Effect on other laws.

~~The provisions of this~~ This subchapter ~~de~~ does not change, amend, or repeal any laws or rules regarding a financial institution's normal obligations and responsibilities to maintain customer financial records.

Codifier's Note. Technical changes only.

Chapter 3 — State Treasury Management

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Subchapter 1 — General Provisions

Subchapter 2 — Temporary Loans to Local Governments

Subchapter 3 — State Treasury Management Law

Subchapter 4 — State Treasury Money Management Trust

Subchapter 5 — State Board of Finance

Codifier's Note. Section 19-3-101, concerning the State Board of Finance, was repealed by Acts 2013, No. 1088, § 5.

Section 19-3-201 et seq., concerning the State Treasury Management Law [1965], and § 19-3-301 et seq., concerning long-term investment, were repealed by Acts 1997, No. 847, § 4.

Subchapter 1 — General Provisions

[Reserved.]

Subchapter 2 — Temporary Loans to Local Governments

19-X-XXX. [19-3-401] Legislative intent.

The General Assembly recognizes that legislation considered by the First Extraordinary Session of the Seventy-First General Assembly may remove the penalty requirements for failure to pay property taxes by installments and that this action may result in a reduction of property tax revenues available to cities, counties, and school districts, thereby imposing a financial hardship upon the cities, counties, and school districts during portions of their calendar or fiscal year. It is, therefore, the intent of this subchapter to authorize the State Board of Finance, in the manner provided in this subchapter, to make temporary loans to cities, counties, and school districts to assist in maintaining their average cash flow ~~in the event if~~ there is a material reduction in their cash flow resulting from legislation enacted by the First Extraordinary Session of the Seventy-First General Assembly.

Codifier's Note. Technical changes only.

19-X-XXX. [19-3-402] Procedure for obtaining and repaying loans.

(a)(1) The State Board of Finance ~~is authorized to~~ may make temporary loans to cities, counties, and school districts from average daily balances in the State Treasury available to the board for investment purposes.

(2)(A) For ~~any a~~ city, county, or school district to be eligible to receive temporary loans under ~~the provisions of~~ this subchapter, the city, county, or school district shall prepare a schedule from each of the five (5) preceding calendar or fiscal years.

(B) This schedule shall reflect the average monthly cash flow derived from property tax sources and the proportion of property taxes available during

each month as they relate to the aggregate amount of property taxes collected and available to the city, county, or school district during the calendar or fiscal year, and the city, county, or school district shall average ~~such the~~ monthly cash flow percentages for the five-year period.

(b)(1) If the board determines that the cash flow of the city, county, or school district has fallen below the monthly average percentage cash flow for property taxes available to the city, county, or school district for the prior five (5) fiscal years and that the current level of cash flow is not adequate to enable the city, county, or school district to maintain an adequate level of services, the board may make temporary loans to the city, county, or school district.

(2) These temporary loans may be in an aggregate amount no greater than the difference between average monthly percentage cash flow of the city, county, or school district for the preceding five (5) years for ~~such the~~ period and the actual percentage cash flow in the current tax year computed on the basis of taxes collected in relation to the estimated tax collections for the tax year.

(c)(1) All these temporary loans shall be repaid to the board upon their maturity, ~~which shall, in no event, be beyond the last day of the calendar year in which the loan is made.~~ The maturity of a temporary loan shall not be beyond the last day of the calendar year in which the loan is made.

(2)(A) ~~In the event any~~ If a city, county, or school district ~~shall fail or refuse~~ fails or refuses to pay any such temporary loan ~~in accordance with~~ according to the repayment schedule agreed to by the board or as set forth in this section, the board shall certify this fact and the amount of the unpaid temporary loan to the Treasurer of State.

(B) The Treasurer of State shall withhold ~~it the amount of the~~ unpaid temporary loan from the next moneys available for distribution to the city, county, or school district from state general revenues and shall transfer the amount from the County Aid Fund, the Municipal Aid Fund, or the Public School Fund, as the case may be, to the appropriate State Treasury account or source from which the temporary loan was made.

Codifier's Note. Technical changes only.

19-X-XXX. [19-3-403] Rules.

The State Board of Finance may promulgate appropriate rules for the administration of this subchapter, including the establishment of the necessary forms and loan instruments to be used in connection with making loans under ~~the provisions of~~ this subchapter.

Codifier's Note. Technical changes only.

Subchapter 3 — State Treasury Management Law

19-X-XXX. [19-3-501] Title.

This subchapter shall be known and may be cited as the “State Treasury Management Law”.

Codifier's Note. No changes.

19-X-XXX. [19-3-502] Definitions.

As used in this subchapter:

(1) "Bank" means:

(A) A state bank, a national bank, or an out-of-state state-chartered bank that has received a certificate of authority under § 23-48-1001; and

(B) A foreign bank organized under the laws of a territory of the United States, Puerto Rico, Guam, American Samoa, or the United States Virgin Islands if the deposits of the foreign bank are insured by the Federal Deposit Insurance Corporation;

(2) "Bank depository" means a bank or savings and loan association that accepts a deposit of funds from the State Treasury;

(3) "Capital base" means the sum of a bank's capital stock, surplus, and undivided profits, plus any additions and less any subtractions which the Bank Commissioner may by rule prescribe;

(4) "Cash Account" means the asset account in the State Treasury consisting of all cash:

(A) In the hands of the Treasurer of State; and

(B) On deposit in the name of the Treasurer of State in a bank depository;

(5) "Certificate of Deposit Account" means the asset account in the State Treasury consisting of all, but only, certificates of deposit acquired by the Treasurer of State through the State Treasury Certificate of Deposit Investment Program;

(6) "Fund account" means a specifically named liability account in the State Treasury to which moneys are credited upon receipt and charged upon withdrawal that:

(A) Is created or authorized by law; and

(B) Reflects the amount of money owed to an agency or instrumentality of the State of Arkansas;

(7) "Gross treasury fund balances" means the aggregate total amount of the balances standing to the credit of all funds on the records of the Treasurer of State;

(8) "Investment depository" means a person or entity that accepts money or securities from the State Treasury for investment purposes;

(9) "National bank" means a national banking association organized to carry on the business of banking under Title 12, Chapter 2, of the United States Code;

(10) "Safekeeping Account" means the account in the State Treasury administered by the Treasurer of State for the benefit of other government entities consisting of all securities received by the Treasurer of State from the administrators of the several state retirement systems and other trust accounts;

(11) "Savings and loan association" means a corporation carrying on the business of a savings and loan association or a building and loan association under a charter issued by this state or any federal savings association or federal savings bank that is chartered under federal law;

(12) "Securities Account" means the asset account in the State Treasury consisting of all securities held by the Treasurer of State through its investment of gross state fund balances;

(13)(A) "Securities broker" means a person or entity that:

- (i) Buys or sells an investment for the State Treasury; or
- (ii) Receives any form of compensation or remuneration in

connection with the purchase or sale of an investment of State Treasury funds.

(B) "Securities broker" includes a stock broker, a securities broker, an investment adviser, and any other person or entity that facilitates or helps to facilitate a transaction concerning an investment of State Treasury funds;

(14) "State bank" means a state bank as defined in § 23-45-102;

(15) "State Treasury" means all moneys, securities, and gross treasury fund balances administered by the Treasurer of State;

(16) "Trust Deposit Account" means the asset account in the State Treasury consisting of all, but only, certificates of deposit administered by the Treasurer of State for the benefit of the several retirement systems and other trust fund accounts;

(17) "Trust fund account" means a specifically named liability account designated by law as a trust fund in the State Treasury to which moneys are credited upon receipt and debited upon withdrawal, representing the balance owed by the State Treasury to agencies and instrumentalities of the State of Arkansas; and

(18) "Trust Investment Account" means the asset account in the State Treasury consisting of all, but only, securities administered by the Treasurer of State for the benefit of the several retirement systems and other trust fund accounts.

Codifier's Note. No changes.

19-X-XXX. [19-3-503] State Treasury accounts.

The Treasurer of State may create and rename accounts to ensure the proper accounting and administration of the State Treasury.

Codifier's Note. No changes.

19-X-XXX. [19-3-504] Record and report of financial transactions.

(a)(1)(A) The State Board of Finance shall:

(i) Establish the record-keeping requirements of the Treasurer of State for the State Treasury; and

(ii) Require that:

(a) The liability accounts of the State Treasury be recorded in amounts and sufficient detail to allow the identification of the governmental entity to which funds are owed;

(b) The asset accounts of the State Treasury be recorded in amounts and sufficient detail to identify the type of assets owned; and

(c) All accounts of the State Treasury be recorded using a basis of accounting approved by the board that is consistent with generally accepted accounting principles.

(B) The record-keeping requirements under subdivision (a)(1)(A) of this section:

- (i) May exceed the requirements of this section; and
- (ii) Shall include without limitation records showing:
 - (a) The identity of each fund and category of funds;

and

- (b) A comparison of:

- (1) Liquidity requirements established by the board and the State Treasury's actual liquidity; and
- (2) The target rate of investment return established by the board and the State Treasury's actual rate of investment return.

(2)(A) Each fund account shall be listed separately on the records of the Treasurer of State under its major group heading.

(B) For each fund account, each group, and each major group, the records shall reflect each day:

- (i)(a) Summary financial transactions for the day and cumulative summary financial transactions for the current fiscal year.

- (b) The summaries required by subdivision (a)(2)(B)(i)(a) of this section shall include:

- (1) A statement of:

- (A) Direct receipts;
- (B) Transfer receipts;
- (C) Disbursements by

warrant redemption; and

- (D) Disbursements by

transfer; and

- (2) The amount of uncollected

checks legally charged off;

- (ii) The credit balance at the close of business; and
- (iii) The composition of gross treasury fund balances.

(3) Additionally, the records shall reflect in summary form the total principal amount of securities held in trust in the Safekeeping Account.

- (4) The enumeration of requirements in this subsection does not:

- (A) Limit the items of summary financial information that may be included in the records or reports of the Treasurer of State; or

- (B) Exclude other primary, subsidiary, or auxiliary records as may be required by law, kept by the Treasurer of State, or as may be required of the Treasurer of State by the Chief Fiscal Officer of the State in the performance of the duties of the Treasurer of State.

(b)(1) A daily and a monthly report of the information required by subsection (a) of this section shall be:

- (A) Prepared by the Treasurer of State and delivered to the Chief Fiscal Officer of the State; and

- (B) Open to public inspection during normal business hours.

(2) A report of the information required by subsection (a) of this section shall be delivered in electronic format annually to the Legislative Council, Arkansas Legislative Audit, and the Governor on:

- (A) January 10 for the six-month period ending the immediately preceding December 31; and
- (B) July 10 for the immediately preceding fiscal year.

Codifier's Note. No changes.

19-X-XXX. [19-3-505] Disposition of moneys received by Treasurer of State.

(a)(1) The Treasurer of State shall issue receipts to depositors of moneys into the State Treasury.

(2) On the day of receipt or as soon as practical, the moneys shall be credited to the appropriate fund as provided by law.

(b)(1) After credit to the appropriate funds, the moneys shall be:

- (A) Commingled with all other moneys in the State Treasury; and
- (B) Deposited into bank depositories to the credit of the account of the Treasurer of State or invested as prescribed in this subchapter.

(2) This subsection does not prohibit the Treasurer of State from keeping cash of the State Treasury in the Treasurer of State's office in reasonable amounts necessary for the transaction of the day-to-day business of the office with persons and firms other than bank depositories.

Codifier's Note. No changes.

19-X-XXX. [19-3-506] Custodian of moneys and securities — Internal controls — Annual audit.

(a)(1) The Treasurer of State shall:

(A) Be custodian of all moneys, securities, and certificates of deposit at any time held in the State Treasury; and

(B) Maintain all moneys and securities consistent with generally accepted accounting principles.

(2) However, control of the disposition of securities is vested in the respective administrators of the several trust accounts for whom the securities are held.

(b) To ensure the financial integrity of the State Treasury, the Treasurer of State shall:

(1) Establish and maintain effective internal controls over financial reporting and record keeping, including the monitoring of ongoing activities, and comply with the Arkansas Constitution and applicable laws, rules, contracts, and agreements;

(2) Establish and maintain effective internal controls to prevent and detect fraud;

(3) With respect to State Treasury funds or other public funds, notify Arkansas Legislative Audit of all known fraud or suspected fraud or all known or suspected illegal acts involving the management or other employees of the Treasurer of State, the State Board of Finance, a bank depository, an investment depository, or a securities broker;

(4) Inform Arkansas Legislative Audit and the Chief Fiscal Officer of the State of any known material violations of the Arkansas Constitution or applicable statutes, rules, contracts, or agreements;

(5) Prepare records and reports in accordance with guidelines and timelines established by the Chief Fiscal Officer of the State to permit incorporation into the state's financial statements and to permit the audit of the state's financial statements and the records, reports, and financial statements of the Treasurer of State in a timely manner; and

(6) Make all financial records and related information available to Arkansas Legislative Audit, including the identification of significant personal or financial relationships between a director, officer, or employee of a bank depository, investment depository, or securities broker and an officer or employee of the Treasurer of State or board.

Codifier's Note. No changes.

19-X-XXX. [19-3-507] Bank depositories generally.

(a) Subject to the conditions and limitations provided in §§ 19-3-508 — 19-3-517, a bank or savings and loan association may be designated as a bank depository.

(b)(1) A bank or savings and loan association is not required to act as a bank depository.

(2) However, the acceptance of a deposit of State Treasury funds requires a bank depository to observe §§ 19-3-508 — 19-3-517.

Codifier's Note. No changes.

19-X-XXX. [19-3-508] Deposits in ineligible institutions.

(a) The Treasurer of State shall not deposit State Treasury funds into an institution that is not eligible to be a bank depository under § 19-3-507 unless deposits in the institution are required to be made by other law or by resolution of a state board or commission duly adopted pursuant to the authority and requirement of other law.

(b) The prohibition of subsection (a) of this section does not apply to funds payable from the State Treasury that are required by paying agents to meet debt service requirements of bond obligations incurred by law.

Codifier's Note. No changes.

19-X-XXX. [19-3-509] Maximum amount of deposits and investments — Protection of State Treasury funds.

(a) The maximum amount of moneys and securities from the State Treasury held by a bank depository shall not exceed an amount equal to the total amount of the capital base of the bank depository.

(b) An investment depository and a securities broker shall provide the Treasurer of State and State Board of Finance proof of:

(1) Securities investor protection coverage for each investment of State Treasury funds; and

(2) Compliance with fidelity bond requirements of the United States Securities and Exchange Commission.

Codifier's Note. No changes.

19-X-XXX. [19-3-510] Types of accounts for deposits.

(a)(1) Funds from the State Treasury deposited into a bank depository or an investment depository shall be credited to accounts in the name of the Treasurer of State.

(2) Except as provided in § 19-3-512, the Treasurer of State may establish accounts as demand deposit accounts, certificates of deposit, or other accounts.

(b) The certificate of deposit account in a bank depository or an investment depository shall consist of funds from the State Treasury deposited under the State Treasury Certificate of Deposit Investment Program and trust funds deposited for various trust funds.

(c) The demand deposit account in a bank depository or an investment depository shall consist of:

(1) All federal funds, as described in § 19-7-101 et seq.;

(2) Trust funds to the extent that the trust funds are not invested in securities and certificates of deposit; and

(3) State funds to the extent that the state funds are not invested in securities.

(d) Funds from the State Treasury shall not be deposited into a bank depository or an investment depository except under the terms of a written agreement entered into between the Treasurer of State and the bank depository or investment depository that complies with applicable state law and rules and federal law, rules, and regulations.

Codifier's Note. No changes.

19-X-XXX. [19-3-511] Term of deposit — Interest.

(a) At a meeting called and held before the start of the term of a certificate of deposit, the State Board of Finance shall determine the interest rate to be paid on certificates of deposit invested through the State Treasury Certificate of Deposit Investment Program.

(b) The Treasurer of State and each bank depository shall enter into an agreement establishing the term or renewal term of the certificate of deposit.

(c)(1) Notice of the date and time of the meeting shall be given by the Secretary of the State Board of Finance and published in a newspaper of statewide circulation at least five (5) days but no more than fifteen (15) days before the meeting.

(2) At the meeting a person desiring to be heard shall be given the opportunity to express his or her views on any matter under consideration by the board.

(3) After considering all views expressed and the views of the board members, the board shall fix the rate of interest to be used by the Treasurer of State and paid by bank depositories during the next term.

Codifier's Note. No changes.

19-X-XXX. [19-3-512] Estimate and investment of funds not needed for immediate cash requirements.

(a)(1) No less than quarterly, the State Board of Finance in conjunction with the Chief Fiscal Officer of the State shall determine the amount of funds from the State Treasury available for deposit by the Treasurer of State into the State Treasury Certificate of Deposit Investment Program.

(2) The board shall direct the investment of all moneys that exceed the cash requirements needed to satisfy outstanding warrants and other liquid obligations for the succeeding quarter.

(b)(1) At least ten (10) days before making the determination required by subsection (a) of this section and after reviewing current holdings in the State Treasury and all available revenue forecasts, appropriations, expenditure budgets, year-to-date expenditure reports, prior year expenditure trends, and any other pertinent information, the Chief Fiscal Officer of the State shall advise the board of the estimated amount of cash reserves expected to be needed by the Treasurer of State to purchase warrants in the next fiscal quarter.

(2) The board shall direct the Treasurer of State:

(A) To purchase warrants in the next fiscal quarter; and

(B) In the type and amount for deposit and investment of all holdings exceeding cash reserves for warrant purposes.

(c) The Treasurer of State, acting ministerially, may do all things necessary to accomplish the purposes and intent of this section.

Codifier's Note. No changes.

19-X-XXX. [19-3-513] Interest income on deposits.

(a) Interest from time to time due by a bank depository on Cash Account demand deposit accounts and Certificate of Deposit Account certificates of deposit shall be paid to the Treasurer of State as directed by the Treasurer of State.

(b) The interest income shall be classified as trust fund income, and the net amount of the interest income shall be credited to the Securities Reserve Fund.

Codifier's Note. No changes.

19-X-XXX. [19-3-514] List of deposits.

(a)(1) On or before the tenth day following the end of each calendar quarter, the Treasurer of State shall prepare a list of all bank depositories.

(2) For each bank depository, the list shall include the amounts of State Treasury funds on time deposit and on demand deposit on the last day of business of the calendar quarter.

(b) The list shall be maintained for public inspection at the ~~Treasurer of State's office~~office of the Treasurer of State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-3-515] Charges on deposits.

(a)(1) The Treasurer of State, acting ministerially, may contract with a bank depository or investment depository to pay processing fees for handling funds of the State Treasury if it is deemed to be in the best interest of the State of Arkansas.

(2) The processing fees shall be paid by state warrant from appropriations to the Treasurer of State.

(b) Unless authorized by its contract with the Treasurer of State, a bank depository or investment depository shall not make any charge for handling funds of the State Treasury.

(c) A bank depository or investment depository shall not use compensating deposit balances to offset processing fees.

(d) A claim for a charge or processing fee in violation of this section is void.

Codifier's Note. No changes.

19-X-XXX. [19-3-516] Discontinuance as bank depository.

(a) A bank depository that refuses to cash upon presentation by the payee within thirty (30) days of issuance a state warrant of five hundred dollars (\$500) or less drawn upon the State Treasury or a bank check of five hundred dollars (\$500) or less issued by a state agency shall:

(1) Be discontinued immediately as a bank depository; and

(2) For a period of time determined by the State Board of Finance, be ineligible for reinstatement as a bank depository.

(b) This section does not prevent a bank depository from:

(1) Taking a reasonable time to make proper identification of the persons and signatures of payees named in warrants or checks; or

(2) Seeking indemnification for losses from cashing warrants or checks for persons other than the payees named in the warrants or checks.

Codifier's Note. No changes.

19-X-XXX. [19-3-517] Effect of proper deposits.

The deposit of State Treasury funds in accordance with §§ 19-3-507 — 19-3-516 relieves the Treasurer of State and the surety on the ~~Treasurer of State's bond~~bond of the

Treasurer of State of liability for the loss of the funds by reason of the default or insolvency of a bank depository.

Codifier's Note. Technical changes only.

19-X-XXX. [19-3-518] Investments in securities and bank certificates of deposit.

(a)(1) Trust fund accounts in the State Treasury may be invested in:

(A) Certificates of deposit of banks and savings and loan associations; and

(B) Securities eligible under other law.

(2)(A) The administrator of a trust fund account shall review, from time to time, the flow of moneys through the trust fund account in the State Treasury to determine the estimated surplus moneys in the trust fund account that exceed the immediate requirements of the trust fund account.

(B)(i)(a) After taking into consideration the amount of the estimated surplus moneys under subdivision (a)(2)(A) of this section, the administrator shall certify to the Treasurer of State the amount of surplus moneys and the period of time during which the surplus moneys are not required.

(b) The Treasurer of State shall invest the amount certified in certificates of deposit issued by eligible banks and savings and loan associations.

(c) If the Treasurer of State is unable to place the certified amount in certificates of deposit, then the remainder may be placed in securities with the administrator's approval.

(ii)(a) Moneys required for a purchase under this subdivision (a)(2)(B) shall be withdrawn from the Cash Account and paid to the bank depository issuing the certificate of deposit or the investment depository selling the securities.

(b)(1) The principal amount of the certificate of deposit shall be debited to the Trust Deposit Account.

(2) The principal amount of a security shall be debited to the Trust Investment Account.

(iii) The certificates of deposit shall be secured by the Treasurer of State in accordance with the collateralization and investment policies of the State Board of Finance.

(iv)(a) Interest on bank certificates of deposit shall be paid at competitive rates according to the investment policy established by the State Board of Finance.

(b) All interest income derived from certificates of deposit or securities shall be credited as trust fund income to the trust fund used to purchase a certificate of deposit or security.

(3)(A) The Securities Reserve Fund shall be maintained on demand deposit in depository banks.

(B) This subsection does not apply to the Securities Reserve Fund.

(b)(1)(A) The State Board of Finance may direct that a portion of state funds in the State Treasury be invested in certificates of deposit in the State Treasury Certificate of Deposit Investment Program as provided in § 19-3-519.

(B) The remaining portion of state funds in the State Treasury may be invested in:

(i) Certificates of deposit;
(ii) Direct obligations of the United States Government;
(iii) Obligations of agencies and instrumentalities created and authorized by act of the United States Congress to issue securities or evidences of indebtedness, regardless of guarantee of repayment by the United States Government;

(iv) Obligations in which the principal and interest are fully guaranteed by:

(a) The United States Government; or
(b) An agency or an instrumentality created by an act of the United States Congress and authorized by the United States Congress to issue the guarantee;

(v) Obligations in which the principal and interest are fully secured, insured, or covered by a commitment or agreement to purchase the obligation by:

(a) The United States Government; or
(b) An agency or instrumentality created by an act of the United States Congress and authorized by the United States Congress to issue the commitment or agreement;

(vi) General obligations of the states of the United States and of the political subdivisions, municipalities, commonwealths, territories, or insular possessions of the states of the United States;

(vii) Obligations issued by the State Board of Education under authority of the Arkansas Constitution or applicable statutes;

(viii) Warrants of a political subdivision or municipality of the State of Arkansas having maturities not exceeding one (1) year;

(ix) Prerefunded municipal bonds, if the principal and interest of the municipal bonds are fully secured by the principal and interest of a direct obligation of the United States Government;

(x) The sale of federal funds with a maturity of not more than one (1) business day;

(xi) Demand, savings, or time deposits or accounts of a depository institution chartered by the United States, a state of the United States, or the District of Columbia if funds invested in the demand, savings, or time deposits or accounts are fully insured by a federal deposit insurance agency;

(xii) Repurchase agreements that are fully collateralized by securities stated in subdivisions (b)(1)(B)(ii)-(v) of this section if the repurchase agreement provides for taking delivery of the collateral directly or through an authorized custodian;

(xiii) A securities or other interest in an open-end type investment company or investment trust registered under the Investment Company Act of 1940 and that is defined as a "money market fund" under 17 C.F.R. § 270.2a-7 if:

(a) The portfolio of the investment company or investment trust is limited principally to United States Government obligations and to repurchase agreements fully collateralized by United States Government obligations; and

(b) The investment company or investment trust takes delivery of the collateral either directly or through an authorized custodian; or

(xiv) As approved by the guidelines established by the State Treasury investment policy approved by the State Board of Finance, a corporate obligation with an investment grade rating of at least BBB, A2, P2, or an equivalent rating as indicated by at least two (2) nationally recognized statistical rating organizations.

(2)(A)(i) Moneys required for a purchase under subdivision (b)(1) of this section shall be withdrawn from the Cash Account and paid to the seller of the securities.

(ii) The cost of the securities shall be debited to the Securities Account.

(B) The proceeds of the sale or redemption of securities withdrawn from the Securities Account shall be debited in the Cash Account in the State Treasury.

(C)(i) For all purchases, sales, and redemptions of securities under this subsection, discounts and premiums shall be credited or charged, as appropriate, to the Securities Reserve Fund.

(ii) Discounts and premiums that are increments and all interest received on securities held in the Securities Account shall be classified as trust fund income and credited to the Securities Reserve Fund by the Treasurer of State.

(3)(A) All purchases and sales of securities by the Treasurer of State shall be made through securities brokers:

(i) Specifically approved by the State Board of Finance; or
(ii) Meeting criteria established by the State Board of Finance.

(B) All purchases and sales of securities by the Treasurer of State shall be made using a competitive procedure that:

(i) Is approved by the State Board of Finance; and
(ii) Has the goals of:
(a) Obtaining the optimal price and value for the securities; and
(b) Not showing preference toward any securities broker.

(C)(i) However, the State Board of Finance may subscribe for obligations offered by the United States Department of the Treasury.

(ii) An obligation offered by the United States Department of the Treasury held in the State Treasury may be exchanged for another obligation offered by the United States Department of the Treasury if an exchange privilege has been extended by the United States Department of the Treasury.

~~(4) [Repealed.]~~

~~(5)(A)(4)(A)~~ All or any part of the bonds of local industrial development corporations, authorized and issued under the Arkansas Industrial Development Act, § 15-4-101 et seq., and all or any part of the bonds of municipalities and counties,

authorized and issued under the Municipalities and Counties Industrial Development Revenue Bond Law, § 14-164-201 et seq., at any time held in the Securities Account in the State Treasury, may be sold at public sale or at private sale as the State Board of Finance shall determine.

(B) However, in a private sale, the sales price of the bonds or obligations shall not be less than the amount paid for the bonds or obligations.

~~(6)(5)~~ The State Board of Finance shall provide ministerial authority to the Treasurer of State to take whatever action becomes necessary in regard to securities held in the Securities Account to provide the requisite amount of cash necessary in demand deposit accounts to carry out the business of the state or to correct any miscalculations that have arisen.

~~(7)(A)(6)(A)~~ A purchase, exchange, or receipt of an obligation by the State Treasury shall not cancel the obligation purchased, exchanged, or received.

(B) The obligation shall be held in trust for the use and benefit of the state fund used to purchase the obligation, subject only to the right of the State Board of Finance to sell or exchange the obligation if the best interest of the state is served.

~~(8)(A)(7)(A)~~ The State Board of Finance shall meet at fiscal quarters to evaluate, discuss, and review the advice of the Chief Fiscal Officer of the State under § 19-3-512 and authorize the deposit and investment of State Treasury funds to be made during the period before the next meeting of the State Board of Finance.

(B) The deposit and investment of funds and the purchase and sale of permissible securities may be made at any time it is advantageous to the State Treasury by the Treasurer of State under the guidelines in the State Treasury investment policy established by the State Board of Finance.

~~(9)(A)(8)(A)~~ In order to increase investment income with minimal risk, the Treasurer of State may loan securities held in the Securities Account if, at the time the loan is executed, at least one hundred two percent (102%) of the full market value of the security loaned is collateralized by cash or securities guaranteed by the United States Government or an agency of the United States Government.

(B) At all times during the term of the loan, the collateral shall equal or exceed one hundred percent (100%) of the full market value of all securities on loan.

(C) For purposes of this subdivision (b)(9), the full market value of the collateral shall be determined on a daily basis.

(c)(1) The State Board of Finance may invest federal funds, as described in § 19-7-101 et seq., the same as state funds that are authorized by subsection (b) of this section.

(2) The proceeds of investing federal funds shall be used for the same purpose authorized for other moneys accruing to the benefit of the Securities Reserve Fund under § 19-3-521.

(d)(1) The State Board of Finance may invest funds deposited into the State Treasury by state agencies, boards, and commissions that were previously held as cash funds in a bank depository or investment depository to enhance investment opportunities and earnings.

(2) The State Board of Finance may invest interest-bearing funds the same as state funds under subsection (b) of this section.

(3) The interest earned on investments under this subsection shall be credited under subdivision (d)(4) of this section to the interest-bearing fund.

(4) The State Board of Finance shall establish the method of computing the participants' rate of return and earning to determine the distribution to each participant.

(5) On the second business day that the State Treasury is open after the twenty-fifth day of the month, the Treasurer of State shall transfer to the participants of the fund interest earned on all State Treasury funds invested as authorized under this section during the preceding month less the proportionate share of any assessments for the expenses of administration.

Codifier's Note. Technical changes only.

19-X-XXX. [19-3-519] State Treasury Certificate of Deposit Investment Program — Definitions.

(a) The policy of the State Board of Finance to set aside an amount to be invested in certificates of deposit that mature no sooner than one hundred eighty (180) days shall be known as the "State Treasury Certificate of Deposit Investment Program".

(b) The following institutions may participate in the program:

- (1) National banks that have their principal offices in Arkansas or are legally operating branches in Arkansas;
- (2) Banks chartered in the State of Arkansas;
- (3) Banks chartered by other states that are legally operating branches in Arkansas;
- (4) Savings and loan associations or savings banks chartered by the United States that have their principal offices in Arkansas or are legally operating branches in Arkansas; and
- (5) Savings and loan associations chartered by the State of Arkansas.

(c)(1) Institutions that have their principal offices in Arkansas shall designate a representative at the principal office responsible for transacting business with the Treasurer of State.

(2) Institutions that do not have their principal offices in Arkansas shall designate a principal branch and a representative at the principal branch responsible for transacting business with the Treasurer of State.

(d)(1) Semiannually, or as required by the board, each participating institution shall compute and report to the Treasurer of State its Arkansas deposits, Arkansas loans, the loan-to-deposit ratio for Arkansas loans and Arkansas deposits, and its capital base.

(2) Each participating institution shall report to the board information required by the board to determine the institution's suitability as a bank depository.

(e) As used in this section:

(1) "Arkansas deposits" means deposits received by banks and credited to accounts whose account holders have Arkansas as their principal place of business or permanent home addresses; and

(2) "Arkansas loans" means the sum of:

Arkansas;

(A) Loans made to individual borrowers residing in the State of

(B) Loans made to corporations or other legal entities doing business in Arkansas for which an address within Arkansas is used for transacting business;

(C) Bonds issued or loans made to the State of Arkansas or its instrumentalities;

(D) Bonds issued or loans made to political subdivisions of the State of Arkansas; and

(E) Bonds issued by Arkansas corporations.

(f) The board shall promulgate rules establishing the minimum capital requirements for a bank depository.

(g) The Treasurer of State shall establish procedures to be reviewed and approved by the board establishing guidelines for the deposit and allocation of certificates of deposit among participating institutions.

(h)(1) Interest on funds invested under this section shall be paid by participating institutions at rates established by the board.

(2) The rates shall not exceed the maximum rate, if any, that banks are permitted to pay on time certificates of deposit for the same period of time by regulations of the Federal Reserve System or the Federal Deposit Insurance Corporation.

(i)(1) Moneys required for a purchase under this section shall be withdrawn from the Cash Account and paid to the issuer of the certificate of deposit.

(2) The principal amount of the certificate of deposit shall be credited to the Certificate of Deposit Account.

(j) The certificates of deposit shall be secured as required by the board.

Codifier's Note. No changes.

19-X-XXX. [19-3-520] Minimum balance to be maintained.

Since it is the intent of the General Assembly that the State Treasury have sufficient cash available at all times to redeem all state warrants presented for payment, the State Board of Finance shall immediately sell securities in the manner prescribed in § 19-3-518(b) when the cash balance maintained on demand deposit in bank depositories falls below the amount necessary to meet operating requirements, excluding trust funds.

Codifier's Note. No changes.

19-X-XXX. [19-3-521] Securities Reserve Fund.

(a)(1) In addition to the purposes for which the Securities Reserve Fund may be used under this subchapter, the Securities Reserve Fund shall be used to absorb any losses in:

(A) Securities held in the Securities Account in the State Treasury;

and

(B) The Treasurer of State's account in bank depositories.

(2)(A) The balance in the Securities Reserve Fund shall always be available to absorb the losses stated in subdivision (a)(1) of this section.

(B) However, moneys in the Securities Reserve Fund in excess of one hundred thousand dollars (\$100,000) shall be available at all times to the Chief Fiscal Officer of the State as authorized by § 19-5-905, there to be used as provided by law.

(b)(1) If a loss is sustained in relation to securities held at any time in the Securities Account or in the Treasurer of State's account in any bank depository and the credit balance in the Securities Reserve Fund is insufficient to absorb the loss, the Chief Fiscal Officer of the State shall transfer moneys from the Budget Stabilization Trust Fund to the Securities Reserve Fund of an amount that, when added to the credit balance in the Securities Reserve Fund, equals the amount of the loss.

(2) It is the intent of the General Assembly that a loss shall not be sustained by an account used to make an investment or deposit.

(c)(1) On a quarterly basis, interest earned on federal funds received under the State and Local Fiscal Assistance Act of 1972, 31 U.S.C. § 6701 et seq., shall be transferred at the direction of the Chief Fiscal Officer of the State from the Securities Reserve Fund to the federal funds established for the purpose of holding these moneys in trust.

(2) Interest to be transferred shall be a pro rata share of total earned interest based on the proportion of the balances of the total federal funds established for the purpose of holding the State and Local Fiscal Assistance Act of 1972, 31 U.S.C. § 6701 et seq., moneys in trust to the balances of all investments of the State Treasury.

Codifier's Note. No changes.

19-X-XXX. [19-3-522] Servicing state debt — Definition.

(a) Unless otherwise specifically provided by law, the Secretary of the State Board of Finance shall be disbursing officer of appropriations made for meeting the debt service requirements of the direct general obligation bonds of this state at any time outstanding.

(b) As used in this section, "debt service requirements" means the maturing principal of, interest on, and paying agents' fees in connection with the payment of the bonds.

(c) The secretary, without fail, shall cause notice of the call to be published not less than thirty (30) days before the first date upon which such bonds may be called, with publication to be by one (1) insertion in a newspaper published in each of the cities of Little Rock, Arkansas; St. Louis, Missouri; and in a financial newspaper published in the Borough of Manhattan, City of New York, State of New York.

Codifier's Note. No changes.

19-X-XXX. [19-3-523] Purchase of bonds by Treasurer of State.

(a) The Treasurer of State may purchase bonds from the State of Israel that are guaranteed and backed by the full faith and credit of the government of Israel as the sovereign debt of the State of Israel.

(b) The moneys that the Treasurer of State may use in the purchase of any bonds from the State of Israel shall be those funds available for investment under this subchapter.

Codifier's Note. No changes.

Subchapter 4 — State Treasury Money Management Trust Act

19-X-XXX. [19-3-601] Title.

This subchapter shall be known and may be cited as the “State Treasury Money Management Trust Act”.

Codifier's Note. Technical changes only.

19-X-XXX. [19-3-602] Purpose.

The purpose of this subchapter is to create the State Treasury Money Management Trust administered by the Treasurer of State for the deposit of moneys in order to permit the joint investment of participants' money so as to enhance investment opportunities and earnings.

Codifier's Note. No changes.

19-X-XXX. [19-3-603] Authorized deposits.

An entity listed below may deposit money to the State Treasury Money Management Trust for the purpose of investment:

- (1) State agency's cash funds as defined in § 19-4-801;
- (2) Local governments:
 - (A) Any city, county, school district, or community college district of this state; and
 - (B) Any department, instrumentality, or agency of these entities;
- (3) The Treasurer of State may invest in the State Treasury Money Management Trust to the extent State Treasury funds are not being utilized for certificates of deposit under the State Treasury Certificate of Deposit Investment Program or for trust certificates of deposit pursuant to the State Treasury Management Law, § 19-3-501 et seq.; and
- (4) The Auditor of State may invest funds subject to the unclaimed property provisions of the Unclaimed Property Act, § 18-28-201 et seq., in the State Treasury Money Management Trust.

Codifier's Note. No changes.

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19-X-XXX. [19-3-604] ~~Fund~~ State Treasury Money Management Trust provisions.

(a) The investment policy and all other policies, documents, rules, and procedures established or approved by the State Board of Finance under § 19-3-701 et seq. apply to the administration of this subchapter by the Treasurer of State.

(b) The Treasurer of State may invest or deposit funds in the State Treasury Money Management Trust as authorized in § 19-3-518.

(c)(1) Moneys deposited into the State Treasury Money Management Trust by participants other than the State Treasury are not and shall not become part of State Treasury funds.

(2) The State Treasury Money Management Trust shall operate as a segregated account for custodial, depository, and accounting purposes.

(3)(A) A participant may deposit at will into and, up to the balance of the participant's account, obtain moneys upon demand from the State Treasury Money Management Trust.

(B) A demand for funds by a participant under this subdivision (c)(3) shall be made by notice as prescribed by the board.

(d) Each participant who elects to deposit money into the State Treasury Money Management Trust shall provide the account information required by the board, including without limitation the identity of any person authorized to conduct transactions on behalf of the participant.

(e) Any loss of principal or interest realized as the result of a participant's demand for withdrawal of funds shall be incurred by the participant requesting the withdrawal and deducted on the day the withdrawal is made.

(f)(1) The Treasurer of State may:

(A) Assess reasonable charges against the account of a participant in the State Treasury Money Management Trust for reimbursement of administration and operational expenses; and

(B) Charge a reasonable fee for managing the State Treasury Money Management Trust.

(2) The board shall set any charge or fee imposed under this subsection.

(3) Charges and fees received under this subsection shall be deposited into the State Treasury in a fund for the benefit of the Treasurer of State.

(g) All interest and earnings received on the money of the State Treasury Money Management Trust shall be credited to the State Treasury Money Management Trust for distribution to the participants of the State Treasury Money Management Trust after any charges or fees due under subsection (f) of this section are deducted.

(h) After deducting any charges or fees due under subsection (f) of this section, on the second business day that the State Treasury is open after the twenty-fifth day of the month, the Treasurer of State shall distribute the monthly earnings of the State Treasury Money Management Trust during the preceding month.

(i) The board shall establish the method of computing a participant's rate of return, earnings, charges, fees, and expenses to determine the distribution for each participant.

(j) The monthly sum of a participant's daily earnings, after deducting administrative charges and fees under subsection (f) of this section, shall be credited to the participant's account and reinvested, unless otherwise instructed by the participant, on the distribution date stated in subsection (h) of this section.

Codifier's Note. Technical changes only.

19-X-XXX. [19-3-605] Prudent investor rule.

(a) The Treasurer of State shall apply the prudent investor rule while serving in a fiduciary capacity for State Treasury Money Management Trust participants.

(b) The prudent investor rule means that in making investments, the fiduciaries shall exercise the judgment and care under the prevailing circumstances that an institutional investor of ordinary prudence, discretion, and intelligence exercises in the management of large investments entrusted to it, not for speculation but for investment, considering the permanent disposition of funds, and the probable safety of capital as well as probable income.

Codifier's Note. Technical changes only.

19-X-XXX. [19-3-606] Loan of securities.

(a) In order to increase investment income with minimal risk, the Treasurer of State may loan securities held under this subchapter, but only if at the time the loan is executed at least one hundred two percent (102%) of the full market value of the security loaned is collateralized by cash or securities guaranteed by the United States Government or an agency of the United States Government.

(b) At all times during the term of the loan, the collateral shall be equal to not less than ninety-eight percent (98%) of the full market value calculated on the total value of all securities on loan.

(c) For purposes of this section, the value of the collateral shall be determined on a daily basis.

Codifier's Note. No changes.

Subchapter 5 — State Board of Finance

19-X-XXX. [19-3-701] State Board of Finance — Creation — Members.

(a) The State Board of Finance is created.

(b) The board shall be composed of the following members:

- (1) The Governor;
- (2) The Treasurer of State;
- (3) The Auditor of State;
- (4) The Bank Commissioner;
- (5) The Secretary of the Department of Finance and Administration;

- (6) The Securities Commissioner;
 - (7) One (1) person with knowledge and experience in commercial banking;
 - (8) One (1) person who:
 - (A) Holds or has held a Series 7 licensure as a general securities representative; and
 - (B) Has at least five (5) years of experience as a general securities representative;
 - (9) One (1) certified public accountant who:
 - (A) Is licensed in Arkansas; and
 - (B) Has at least five (5) years of experience as a certified public accountant; and
 - (10) One (1) member of the general public.
- (c) A board member listed in subdivisions (b)(7)-(10) of this section:
- (1) Shall serve a four-year term and may be reappointed, except that the board member shall serve an initial term of either one (1) year, two (2) years, three (3) years, or four (4) years as determined by lot in order to establish staggered terms in which the term of one (1) of the four (4) board members expires each year;
 - (2) Shall be paid a stipend of one hundred dollars (\$100) from funds appropriated to the Treasurer of State for participation in each board meeting;
 - (3) Shall not have a direct financial interest in a transaction between an investment depository or bank depository and the:
 - (A) Board; or
 - (B) Treasurer of State;
 - (4) Shall not be related within the second degree of consanguinity or affinity to a constitutional officer or a member of the General Assembly;
 - (5) Shall abstain from voting on an issue that affects the board member or the procedures, profits, or funding of a business or organization of which the board member is a member; and
 - (6) May be removed for cause by a majority vote of the board.
- (d)(1) A member listed in subdivisions (b)(7) and (8) of this section shall be appointed and may be reappointed by the President Pro Tempore of the Senate.
- (2) A member listed in subdivisions (b)(9) and (10) of this section shall be appointed and may be reappointed by the Speaker of the House of Representatives.
- (e) The Governor shall be Chair of the State Board of Finance, and the Treasurer of State shall be the secretary, executive officer, and disbursing agent of the board.

Codifier's Note. No changes.

19-X-XXX. [19-3-702] Definitions.

As used in this subchapter:

- (1) “Bank depository”, “investment depository”, “securities broker”, and “State Treasury” have the meanings provided in § 19-3-502; and

(2)(A) “Direct financial interest” means the direct compensation or other remuneration to a person or a family member of a person that is attributable to an investment or a deposit of money or securities from the State Treasury.

(B) “Direct financial interest” does not include compensation from the investment or deposit of a person's own money or securities.

Codifier's Note. No changes.

19-X-XXX. [19-3-703] Meetings — Quorum — Staff.

(a)(1) Meetings of the State Board of Finance shall be held:

(A) At least quarterly:

(i) Upon the call of the Governor or by any three (3) or more members; and

(ii) Upon advance notice to each member; and

(B) At a place that is convenient for the board.

(2) The meetings shall be conducted in accordance with the Freedom of Information Act of 1967, § 25-19-101 et seq., and complete records of the proceedings shall be kept.

(b)(1) Seven (7) members shall constitute a quorum for the transaction of business.

(2) The affirmative vote of a majority of members present is required to adopt a motion or resolution.

(c) The staff of an elected or appointed official of the board may provide any assistance requested by the board.

Codifier's Note. No changes.

19-X-XXX. [19-3-704] Powers and duties.

(a) In addition to any other function, power, or duty imposed by law, the State Board of Finance shall establish, maintain, and enforce all policies and procedures concerning the management and investment of funds in the State Treasury and the State Treasury Money Management Trust, including without limitation:

(1) Record keeping and reporting requirements that reflect:

(A) Daily, monthly, and year-to-date balances of all funds, accounts, and groups of accounts within the State Treasury; and

(B) The performance of all deposits and investments compared to the target rate of return established by the board;

(2) A collateralization policy;

(3) Eligibility requirements for a bank depository, an investment depository, a securities broker, and, before accepting an application to hire an investment consultant under subsection (c) of this section, an investment consultant;

(4) An investment policy;

(5) Liquidity requirements for the State Treasury; and

(6) Qualifications, ethical standards, a conflict of interest policy, and criminal background check requirements that are no less stringent than the requirements of § 19-3-705 for all employees of the board or Treasurer of State who handle State Treasury funds or participate in decisions concerning the deposit or investment of State Treasury funds.

(b)(1) The board shall select the chief compliance officer within the Treasurer of State's office based upon nominations received from the Treasurer of State.

(2) The chief compliance officer shall:

(A) Be employed by the board;

(B) Work with and at the direction of the Treasurer of State consistent with the policies and directives of the board; and

(C) Serve at the pleasure of the board.

(c) The board may hire an investment consultant to examine the investment policies and investment practices for the State Treasury and make recommendations to the board, including without limitation recommendations concerning:

(1) An appropriate range for asset allocation;

(2) A target rate of return;

(3) The propriety of using money managers and, if desired, recommendations concerning money managers; and

(4) Adjustments to improve investment policies, investment allocations, or investment returns.

(d) The positions listed in subsections (b) and (c) of this section shall be funded by the appropriation for the Treasurer of State.

(e) The board may make, amend, adopt, and enforce rules and policies to regulate board procedure and execute board functions.

Codifier's Note. No changes.

19-X-XXX. [19-3-705] Employees — Qualifications, ethical standards, and background checks.

(a) An employee of the State Board of Finance or Treasurer of State listed in § 19-3-704(b) or § 19-3-704(c) or who handles State Treasury funds or participates in decisions or making recommendations concerning the deposit or investment of State Treasury funds:

(1) Shall meet minimum standards of expertise and experience established by the board;

(2) Shall not have a direct financial interest in a bank depository, investment depository, or securities broker; and

(3) Shall file on or before January 31 with the board for the preceding calendar year the written statement of financial interest required by § 21-8-701(d).

(b)(1)(A) The board shall obtain a state and federal criminal background check to be conducted by the Identification Bureau of the Department of Arkansas State Police and the Federal Bureau of Investigation for:

(i) Each employee listed in § 19-3-704(b) or § 19-3-704(c);

and

(ii) An employee or prospective employee of the board or Treasurer of State who handles or will handle State Treasury funds or participates or will participate in making decisions or recommendations concerning the deposit or investment of State Treasury funds.

(B) The background check shall be obtained on or before:

(i) September 1, 2013, for an existing employee; and

(ii) The start of employment for a prospective employee.

(2) The state and federal criminal background check shall conform to the applicable federal standards and shall include the taking of fingerprints.

(3) The employee or prospective employee shall sign a consent to the release of information for the state and federal criminal background check.

(4) The Treasurer of State shall be responsible for the payment of any fee associated with the state and federal criminal background check.

(5) Upon completion of the state and federal criminal background check, the Identification Bureau of the Department of Arkansas State Police shall forward to the Chief Fiscal Officer of the State for review by the board all releasable information obtained concerning the employee or prospective employee.

(c) The board or Treasurer of State shall not employ an individual who has:

(1) Been convicted of a felony or a gambling offense in a state or federal court of the United States;

(2) Been convicted of a crime involving moral turpitude;

(3) Entered into a plea agreement to avoid felony prosecution;

(4) Been or is currently subject to an administrative order by the State Bank Department or State Securities Department;

(5) Failed without justification to file the statement of financial interest required by this section; or

(6) A conflict of interest that violates the board's policy established under § 19-3-704.

Codifier's Note. No changes.

Chapter 4 — ~~State-General~~ Accounting And Budgetary Procedures Law

Subchapter 1 — General Provisions

Subchapter 2 — Duties and Responsibilities Generally

Subchapter 3 — Chief Fiscal Officer of the State

Subchapter 4 — Auditor of State and Treasurer of State

Subchapter 5 — Financial Management System

Subchapter 6 — Annual Operations Plans of State Agencies

Subchapter 7 — Expenditures Generally

Subchapter 8 — Expenditure of Cash Funds

Subchapter 9 — Approval of Expenditures

Subchapter 10 — Disbursement of Public Funds

Subchapter 11 — Monitoring for Deficit Spending

Subchapter 12 — Reimbursements, Collections, and Refunds

Subchapter 13 — Federal Grants and Aids

Subchapter 14 — Losses and Recoveries

Subchapter 15 — State Funded Expenses of Constitutional Officers

Subchapter 16 — Review of Discretionary Grants

Codifier's Note. Section 19-4-901 et seq., concerning travel rules "for all officers and employees of the state government or for other persons who are authorized to carry out official duties in connection with the business of the state", is not included in this proposed recodification of Title 19. It is recommended that § 19-4-901 et seq. be codified as a new chapter in Title 25 ["State Government"].

Section 19-4-1001 et seq., concerning the use of credit cards issued to state agencies, boards, or commissions for which the state agency assumes responsibility for payment, is not included in this proposed recodification of Title 19. It is recommended that § 19-4-1001 et seq. be codified as a new subchapter in Title 25 ["State Government"], Chapter 1 ["General Provisions"]. Additionally, the subchapter should be renamed "Credit Cards" because the subchapter is no longer limited to the use of oil company credit cards.

Section 19-4-1401 et seq., concerning the construction of buildings and facilities by state agencies, is not included in this proposed recodification of Title 19. It is recommended that § 19-4-1401 et seq. be transferred from Title 19 to a new subchapter in Title 22 ["Public Property"], Chapter 3 ["Public Buildings and Other Facilities"].

Section 19-4-1501 et seq., concerning required inventory of state property and equipment, is not included in this proposed recodification of Title 19. It is recommended that § 19-4-1501 et seq. be transferred from Title 19 to a new subchapter in Title 22 ["Public Property"], Chapter 1 ["General Provisions"].

Section 19-4-1601 et seq., concerning salaries and payroll disbursement of state employees, is not included in this proposed recodification of Title 19. It is recommended that § 19-4-1601 be codified as a new subchapter in Title 21 ["Public Officers and Employees"], Chapter 5 ["Compensation and Benefits"].

Section 19-4-1701 et seq., concerning professional and service contracts, was repealed by Acts 2003, No. 1315, § 3.

Subchapter 1 — General Provisions

19-X-XXX. [19-4-101] Title.

This chapter shall be ~~referred to known~~ and may be cited as the "General Accounting and Budgetary Procedures Law".

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-102] Purpose.

~~(a) General Policy.~~

~~(1)(a)(1)~~ It is the policy of the State of Arkansas to:

(A) Maintain on a sound financial basis the state and all of its agencies, boards, commissions, departments, and institutions, all referred to in this chapter as "agencies" unless otherwise necessary;

(B) Provide adequate accounting for all fiscal transactions; and

(C) Provide for uniformity in budget preparation, presentation, and execution.

(2) For these purposes, the general provisions of this chapter are intended to:

(A) Establish uniformity in operating and capital budget preparation, presentation, and execution by establishing certain duties, responsibilities, and functions of the executive and legislative branches of the state government;

(B) Prohibit deficit spending by establishing standards for the execution of budgets approved by the General Assembly;

(C) Provide methods of internal accounting control by establishing and supervising the accounting systems of state agencies;

(D) Establish an adequate classification and coding system for all revenue receipts and disbursements;

(E) Establish methods of voucher examination and approval for expenditures of funds deposited into the State Treasury and, if necessary, other depositories;

(F) Establish uniform procedures for the preparation of disbursing documents;

(G) Establish procedures for forecasting economic conditions, establish an adequate technique of revenue estimating, and provide for tax research and a method for standardization of statistics;

(H) Develop methods for improvement and economy in organization and administration of agencies;

(I) Authorize the promulgation of reasonable rules not inconsistent with applicable laws to achieve the purposes and intent of this chapter; and

(J) Further define the powers and duties of the Secretary of the Department of Finance and Administration, sometimes referred to as the "Chief Fiscal Officer of the State", the Auditor of State, and the Treasurer of State in connection with general accounting, budgetary, and fiscal procedures.

~~(b) Comprehensive Budgeting and Financial Management System.~~~~(b)(1)~~ It is also the purpose of this chapter to establish a comprehensive system of state budgeting and financial management ~~which that~~ will further the capacity of the General Assembly to plan and finance the services which it determines the state should provide for its citizens and which will further the capacity of the Governor to make budgetary recommendations to the General Assembly and to execute the laws of this state.

~~(2)~~ The ~~system comprehensive system of state budgeting and financial management~~ shall include procedures for:

~~(1)(A)~~ The orderly establishment, continuing review, and periodic revision of programs, financial goals, and policies of the state;

~~(2)(B)~~ The development, coordination, and review of long-range programs and their financing that will implement goals and policies authorized by the General Assembly and the Governor;

~~(3)(C)~~ The preparation, analysis, presentation, enactment, and execution of budgets that authorize specific programs, policies, and goals and that focus attention on state services and their costs;

~~(4)(D)~~ The evaluation of alternatives to existing programs, policies, and goals that would provide more economic, efficient, or effective state services; and

~~(5)(E)~~ An evaluation and reporting system which will provide measurements of the effectiveness of program performance.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-103] Penalty.

With respect to all matters for which penalties have not otherwise been provided in this act, ~~any a~~ person who ~~shall knowingly violate~~ knowingly violates any of the provisions of this act shall be guilty of a violation and upon conviction shall be fined in any amount not to exceed one thousand dollars (\$1,000).

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Codifier's Note. Technical changes only.

19-X-XXX. [19-4-104] Rules.

(a) The Chief Fiscal Officer of the State ~~is empowered to~~ may make, amend, and enforce such reasonable rules, not inconsistent with law, ~~as that~~ he or she shall deem deems necessary and proper to effectively carry out the provisions of this chapter and the public policy as set forth in § 19-4-102.

(b) Rules promulgated by the Chief Fiscal Officer of the State under this section shall be published in an administrative procedures manual and distributed to the various state agencies.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-105] Continuing studies and investigations — Duties of Secretary of the Department of Inspector General and Internal Audit Section — Exemption of internal audit documentation from Freedom of Information Act of 1967.

(a) The Secretary of the Department of Inspector General ~~is directed to~~ shall make continuing studies and investigations of the operation of state agencies and ~~to~~ make recommendations to the General Assembly, the Legislative Council, and the Governor about improvements ~~which that~~ should be made ~~in order~~ to:

- (1) Safeguard against excessive expenditures of appropriations and funds;
- (2) Promote economy, efficiency, and control in the operation of state agencies; and
- (3) Accomplish the purposes of this chapter as intended by the General Assembly.

(b) The Internal Audit Section created under the Department of Finance and Administration by Governor's Executive Order 99-08 and transferred to the Department of Inspector General by a cabinet-level department transfer under § 25-43-1002 shall conduct its audits using the suggested standards for the professional practice of internal auditing as adopted by the Institute of Internal Auditors.

(c) The Internal Audit Section shall:

- (1) Review the financial and operating controls and the transactions of state agencies to determine the level of conformity with established laws, standards, rules, and procedures;
- (2) Review the various functions within an enterprise to appraise the efficiency and economy of operations and the effectiveness with which those functions achieve the stated objectives, including without limitation a review of established internal control activities;
- (3) Investigate reported occurrences of fraud, embezzlement, theft, waste, abuse, or mismanagement of state resources;
- (4) Recommend controls to prevent occurrences of fraud, embezzlement, theft, waste, abuse, or mismanagement of state resources;
- (5) Assist state agencies to resolve areas of concern;
- (6) Assist state agencies in establishing appropriate internal controls that will prevent errors or irregularities;
- (7) Provide objective analysis, appraisals, and recommendations concerning the activities it reviews; and
- (8) Perform other functions as directed by the Governor or the secretary.

(d) After an audit is completed, the Internal Audit Section shall file a written final report concerning the actions and determinations made under this section with:

- (1) The secretary;
- (2) The Governor;
- (3) The State Board of Finance; and
- (4) Arkansas Legislative Audit.

(e) Employees of the Internal Audit Section shall:

- (1) Be employed by the secretary as employees of the Department of Inspector General; and
- (2) Serve at the pleasure of the secretary.

(f)(1) All internal audit documentation, including notes, memoranda, preliminary drafts of audit reports, and other data gathered in the preparation of internal audit reports by the Internal Audit Section, are privileged and confidential and are exempt from the Freedom of Information Act of 1967, § 25-19-101 et seq., except as provided in subdivision (f)(2) of this section.

(2)(A) The exemption shall not apply to completed internal audits of the Internal Audit Section after a final report of the internal audit has been presented to:

- (i) The secretary;
- (ii) The Governor or the Governor's designee;
- (iii) The board; or
- (iv) Arkansas Legislative Audit.

(B) The final report and copies of any supporting documentation shall then be open to public inspection and copying, except for documents that are exempt from disclosure under other law.

(g)(1) The Internal Audit Section shall conduct an annual project review and efficiency study of the Arkansas Department of Transportation to include without limitation a review of the processes, procedures, procurement processes, projects, appeals procedures and expenditures.

(2) The results of a study under this section shall be reported to the Legislative Council no later than October 1 of each year, with the first report to be submitted by October 1, 2021.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-106] Legislative staff consultation.

(a) The Department of Finance and Administration shall consult with the Legislative Auditor and the ~~director of the budget function~~ Assistant Director of the Fiscal Division of the Bureau of Legislative Research throughout each stage of planning and implementation for any new statewide accounting system.

(b) ~~This required~~ The consultation and involvement required under this section is to ensure that those capabilities to provide the required services to members and committees of the General Assembly are incorporated into the new statewide accounting system.

Codifier's Note. Technical changes only.

Subchapter 2 — Duties and Responsibilities Generally

19-X-XXX. [19-4-201] Authority of Governor.

(a) The Governor shall direct the execution of the state budget as approved by the General Assembly.

(b) The Governor or the Governor-elect shall:

- (1) Review the budget requests and estimates of resources;
- (2) Evaluate long-range programs and consider possible alternatives to existing state agency programs, policies, and goals; and
- (3) Formulate and recommend for consideration by the Legislative Council and the General Assembly a proposed comprehensive state budget of programs and proposed financing ~~which that~~ shall include all estimated receipts and expenditures of the state government.

~~(b)(1)(c)~~(1) Proposed expenditures shall not exceed estimated available resources.

(2) Should the Governor or the Governor-elect propose increased taxes in order to finance all proposed programs, two (2) sets of budgets ~~must shall~~ be submitted to the Legislative Council and the General Assembly, one (1) set based on the resources

available from the then-existing tax laws and another showing the additional expenditures proposed to be financed from recommended tax increases.

~~(2)(A)(3)(A)~~ Budget requests for administration and operation of the legislative branch, the judicial branch, the elective constitutional offices, the Arkansas Department of Transportation, the Office of the Arkansas Lottery, and the Arkansas State Game and Fish Commission shall be submitted directly to the Legislative Council without any recommendation by the Governor.

(B) Each budget request submitted under subdivision ~~(b)(2)(A)(c)(3)(A)~~ of this section shall:

- (i) Include all of the information required for other public entities under this chapter;
- (ii) Be in substantially the same format as budget requests for other public entities under this chapter; and
- (iii) Include a detailed listing of any unappropriated funds, including without limitation the sources of the funds, the fund balances, and the expenditures of the funds for the previous fiscal year.

~~(e) In order to (d) To~~ carry out ~~the provisions of~~ this section, the Governor or the Governor-elect shall:

(1) ~~Have the power, and it shall be his or her duty, to provide~~ Provide for hearings, if required, with the administrative head or any other persons having knowledge thereof, of ~~any a state~~ agency submitting a budget request in order for ~~him or her the~~ Governor or the Governor-elect to make his or her determinations and recommendations; and

(2) Appear or appoint a designated representative to appear before the General Assembly or any committees or interim committees ~~thereof of the General Assembly~~ to present ~~his or her the~~ Governor's or the Governor-elect's recommendations for the forthcoming budgetary period.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-202] Authority of Legislative Council.

(a) ~~Meetings.~~

~~_____~~ (1) At any time they deem it advisable, the cochairs of the Legislative Council ~~shall have the authority to may~~ call into meeting the membership of the Legislative Council for consideration of budget matters.

(2) For preliminary budget studies, the Legislative Council ~~shall have the authority to may~~ call before it the Chief Fiscal Officer of the State, the Director of the Bureau of Legislative Research, the Legislative Auditor, and ~~any a~~ constitutional officer or administrative head of ~~any a~~ state agency for the purpose of making available to the Legislative Council ~~any~~ information ~~it the Legislative Council~~ deems advisable.

(3) The Legislative Council ~~shall have the power to may~~ visit and inspect ~~any a~~ state agency for the purpose of obtaining first-hand information as to the condition and needs of the ~~state~~ agency and may appoint committees from ~~its the~~ membership of the Legislative Council for the purpose of reporting upon these findings.

(b) ~~Budget Estimates.~~

~~_____~~(1) ~~The Legislative Council shall require from the Chief Fiscal Officer of the State, not~~Not later than sixty (60) days ~~prior to~~before the convening of the General Assembly, ~~the Legislative Council shall require from the Chief Fiscal Officer of the State~~ the budget estimates and recommendations prepared by ~~him or her~~the Chief Fiscal Officer of the State.

(2) From time to time when called upon by the Legislative Council, the Chief Fiscal Officer of the State or his or her representative shall appear before the Legislative Council or attend meetings of the Legislative Council when required to do so for the purpose of preparing or submitting additional information on budget matters.

~~(c) Assisting Governor Elect.~~

~~_____~~(1) ~~It shall be the duty and responsibility of the~~The Chief Fiscal Officer of the State and ~~any an~~ administrative head of ~~any a state~~ agency, when requested to do so, ~~to shall~~ lend any reasonable aid, assistance, or personnel and ~~to~~ supply any reports or information when required to the Governor-elect for the purpose of assisting him or her in the preparation of his or her budget recommendations to be submitted to the Legislative Council.

(2) The Legislative Council shall call upon the Governor-elect or any newly elected constitutional officer, or their designated representatives, for the purpose of submitting any final recommendations or modifications of the proposed budget requests.

~~(d) Recommendations.~~

~~_____~~(1) The Legislative Council, acting upon the facts submitted to it and from such other studies and hearings as the Legislative Council shall deem advisable, shall proceed to modify, revise, approve, or disallow the budget requests.

(2) The Legislative Council shall make its recommendations with respect to the approved items of the budget and publish them in a report to be made available to every member of the General Assembly when it convenes in regular session.

~~(2)(3) The Legislative Council shall have the authority, in~~In recommending the proposed state budget to the General Assembly, ~~to the Legislative Council may~~ recommend the form of the appropriation bills to be submitted and may draw or cause to be drawn the bills conforming to these recommendations for presentation to the General Assembly.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-203] Authority of General Assembly.

The General Assembly and the Joint Budget Committee shall:

(1) Consider the current programs and financial plan included in the budget requests and the proposed resources for financing recommended by the Governor or the Governor-elect, including proposed goals and policies, recommended budgets, revenue proposals, and long-range programs;

(2) Adopt or recommend programs and alternatives to the financial plan recommended by the Governor or the Governor-elect as ~~it the General Assembly~~ deems appropriate;

(3) Adopt or recommend legislation to authorize implementation of a comprehensive program and financial plan;

(4) Provide for a postaudit of financial transactions, program performance, and execution of legislative policy decisions;

(5) Provide for hearings, if required, with the administrative head or any other persons having knowledge thereof of any-a state agency submitting a budget request, in order to make determinations and formulate recommendations;

(6) If found necessary, visit and inspect any-a state agency; and

(7) Propose the form of appropriation bills and write or direct the writing ~~thereof~~ of appropriation bills.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-204] Recommendations by Governor.

~~(a) Budgetary Programs and Financial Plans.~~

~~(1)~~ (1) The Governor or the Governor-elect shall formulate the programs and financial plans to be recommended to the Legislative Council and the General Assembly after considering the state agency-proposed programs and financial plans and other programs and alternatives ~~he or she~~ the Governor or the Governor-elect deems appropriate.

(2) The program and financial plan submitted by ~~him or her~~ the Governor or the Governor-elect shall include:

(A) His or her goals and policies;

(B) Recommended plans to implement the goals and policies;

(C) Recommended budgets for each year for which an

appropriation is being requested; and

(D) Recommended revenue measures to finance the budget.

~~(b) Presentation to General Assembly.~~

~~(1)~~ (1) The Governor or the Governor-elect shall present the proposed comprehensive program and financial plan:

~~(1) to~~ To the Legislative Council for ~~their~~ the timely consideration of the Legislative Council; and

~~(2)(A) in~~ In a message to a joint session of the General Assembly.

~~(B)(i)~~ (i) The message shall be accompanied by an explanatory report ~~which that~~ summarizes recommended goals, policies, plans, and appropriations.

~~(2)(ii)~~ (ii) The explanatory report shall be furnished to each member of the General Assembly and each state agency. The report shall contain the following information:

~~(A)(a)~~ (a) The coordinated programs, goals, and objectives that the Governor or Governor-elect recommends to guide the decisions on program plans and budget appropriations;

~~(B)(b)~~ (b) The program and budget recommendations of the Governor or Governor-elect for each year of the succeeding biennium;

~~(C)(c)~~ (c) A summary of state receipts in the previous fiscal year, an estimate for the current fiscal year, and an estimate for each year of the succeeding biennium;

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~~(D)~~(d) A summary of expenditures during the last fiscal year, those estimated for the current fiscal year, and those recommended by the Governor or the Governor-elect for each year for which appropriations are requested; and ~~(E)~~(e) Any additional information ~~which that~~ will facilitate understanding ~~the Governor's or Governor-elect's proposed program and financial plan by the General Assembly and the public~~ by the General Assembly and the public of the proposed program and financial plan of the Governor or the Governor-elect.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-4-205] Legislative review.

The General Assembly, the Legislative Council, and the Joint Budget Committee shall consider the ~~Governor's or Governor-elect's~~ recommendations of the Governor or the Governor-elect and determine the comprehensive program and financial plan to support the services to be provided the citizens of the state, while keeping authorized expenditures within the estimated receipts and other available resources.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-206] Conservation of appropriations in changes of administration.

(a) ~~Proportionate Amounts~~—In those instances in which ~~any a~~ constitutional or elective official of the State of Arkansas is due to retire from office and another constitutional official is to take his or her place, the appropriations and funds provided by the General Assembly for the operation of any such office shall be conserved so as to provide his or her successor in office with a proportionate amount of available appropriations and funds for the remainder of the fiscal year during which the change of office takes place.

(b) For the purpose of carrying out ~~the provisions of~~ this section, it is provided that:

(1)(A) ~~No A~~ constitutional official shall not cause, or cause to be incurred, ~~any an~~ obligation or issue ~~any a~~ voucher against the appropriations of his or her agency in excess of a true proportion which his or her time of service during the fiscal year of retirement bears to the fiscal year.

(B) For the purpose of establishing the time of service of any such official, the time of retirement shall be construed to be that established by the Arkansas Constitution and statutes of this state for the retirement of the constitutional and elective officials of this state;

(2)(A) Within thirty (30) days after each general election, the Auditor of State shall notify all retiring constitutional officials that they will be required to file in ~~his or her office~~ the office of the Auditor of State a statement, duly sworn to, setting out:

(i) The total of all vouchers issued against the appropriations of the agency;

(ii) A list of all outstanding obligations; and

(iii) A detailed list of all proposed expenditures to be made ~~prior to before~~ the time of retirement.

(B) ~~In the event that~~If the Auditor of State is retiring, the Chief Fiscal Officer of the State shall notify the Auditor of State to file the ~~aforementioned~~ statement required of the Auditor of State under subdivision (b)(2)(A) of this section with the office of the Chief Fiscal Officer of the State; and

(3)(A) The Auditor of State shall not issue ~~any a~~ warrant in payment of the voucher of ~~any an~~ agency coming under the provisions of this section in excess of the proportion provided for in this section. The Auditor of State shall be liable under his or her official bond for issuing any such warrant in excess of such a proportion.

(B) However, in cases of calamity or emergency, the Governor may, by proclamation, authorize ~~any an~~ agency to exceed the limitations of this section. Under such conditions the Auditor of State and the disbursing officer shall be relieved of any liability under this section if, in making the proclamation, the Governor states the reasons for the emergency and the probable amount of the excess obligations ~~which that~~ the agency is authorized to incur.

~~(b) Purpose. (c)(1)~~ It is the purpose of this section to provide for the conservation of appropriations for the normal operations of agencies, ~~and the provisions of this section are,~~

(2) This section is not applicable to appropriations for improvements or to special appropriations.

Codifier's Note. Technical changes only.

Subchapter 3 — Chief Fiscal Officer of the State

19-X-XXX. [19-4-301] Duties and responsibilities generally.

The Chief Fiscal Officer of the State shall carry out the following duties and responsibilities:

(1) Assist the Governor or the Governor-elect in the preparation of the comprehensive program and financial plan, including the coordination and analysis of state agency programs, goals, and objectives;

(2) Develop procedures to produce the information needed for effective policy decision-making by the General Assembly and the Governor or the Governor-elect;

(3) Assist state agencies in developing their statement of goals and objectives, their preparation of program plans and budget requests, and their systems of evaluating and reporting of program performance;

(4) Provide the General Assembly or its interim committees with any information they may request;

(5) Between sessions of the General Assembly, keep the Legislative Council and any interim committees of the General Assembly that request this information informed of the actual expenditures of state agencies as compared to their approved budgets and of the actual performance of these state agencies as compared to that predicted in the program budget requests, along with the reasons for any deviations ~~which that~~ exist; and

(6) Administer his or her responsibilities under the program budget provisions of this chapter so that the policy decisions and budget determinations of the General Assembly and the Governor are effectively implemented.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-302] Budget information forms.

To accomplish his or her duties and responsibilities, the Secretary of the Department of Finance and Administration, in cooperation with the Legislative Council, shall design budget information forms so that comparative data of the last fiscal year, the current fiscal year, and the next biennium are presented so that state agencies can best express budgetary and program information that will be most useful to the Governor or the Governor-elect and the General Assembly in order to facilitate program formulation, execution, and accountability by:

- (1) Focusing attention upon the general character and relative importance of the program to be accomplished or upon the service to be rendered and what the program or service will cost;
- (2) Employing functional classifications, ~~where-when~~ practical to do so, in order to present budgets by broad program categories;
- (3) Presenting budget requests by organizational units;
- (4) Grouping expenditures and budget estimates by major objects of expenditures;
- (5) Stating goals and objectives of state agency programs;
- (6) Presenting proposed plans to implement the goals and objectives, including proposed modification of existing program services and establishment of new program services, and the estimated resources required to implement the goals and objectives;
- (7) Including a report of the receipts during the prior fiscal year, an estimate of the receipts during the current fiscal year, and an estimate for each year of the succeeding biennium;
- (8) Presenting requested legislation required to implement the proposed programs and financial plans; and
- (9) Supplying any other information necessary to carry out the purposes of this chapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-303] Budget estimates.

In cooperation with the Legislative Council, ~~The the~~ Secretary of the Department of Finance and Administration, ~~in cooperation with the Legislative Council~~, shall:

- (1) Prepare a budget calendar or time schedule so that the submission and presentation of budget estimates will be accomplished within the desired time limits; and
- (2) Prepare a budget instructional manual to establish uniformity for presentation of budget estimates by state agencies.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-304] Regular and fiscal session preparations.

(a) Immediately after July 1 of each even-numbered calendar year, or earlier if determined necessary, the Secretary of the Department of Finance and Administration shall:

(1) Issue budget information forms, budget estimating instructions, and a budget calendar ~~which that~~ has been approved by the Legislative Council, plus a budget policy letter from the Governor containing some or all of the following:

(A) Establishing maximum limitations on expenditures for the year in which estimates are being requested;

(B) Setting out the policies ~~which that~~ will determine the Governor's priorities in the allocation of available resources;

(C) Outlining the effects of economic changes pertaining to price levels, population changes, and pending federal legislation; and

(D) Containing a review of current fiscal conditions and a prognostication of fiscal conditions for the future;

(2)(A) Visit and inspect the properties and facilities of any or all state agencies and request the administrative head or any employee of the state agency to appear before ~~him or her~~ the secretary to explain any matters concerning the budgetary and program requirements of the state agency.

(B) If ~~any-a state~~ agency fails or refuses to furnish any information with respect to budget estimates or program formulation, as and when it shall be requested by the Chief Fiscal Officer of the State, then ~~he or she shall have the authority to~~ the secretary may prepare and submit his or her own recommendations as to the budgetary or program requirements of the state agency;

(3) Assist state agencies in the preparation of their budget proposals. This assistance may include:

(A) Technical assistance;

(B) Organization of materials;

(C) Centrally collected accounting, budgeting, personnel, and purchasing information standards and guidelines;

(D) Population and other required data; and

(E) Any other assistance that will help the state agencies produce the information necessary for efficient agency management and decision making by the General Assembly and the Governor or the Governor-elect;

(4)(A) Analyze the budget estimates to evaluate and assess the priority and accuracy of agency requests in relation to policy and program objectives and the financial condition of the state and make recommendations for modifications and revision of the budget request if, in their opinion, the facts before them would justify such proposed revisions.

(B) The Chief Fiscal Officer of the State in making recommended changes shall not alter the original request unless requested to do so by the administrative head of the state agency affected but shall report the original request, together with his or her own recommendations and the reasons ~~therefor~~ for his or her recommendations, to the

Governor, so that all state agency budget estimates may be made available to the Governor or the Governor-elect, the Legislative Council, and the General Assembly for their consideration;

(5) Prepare an estimate of the general and special revenues for the next fiscal year, along with comparative data for the then-current fiscal year and past fiscal year; and

(6) Submit the budget studies, together with his or her recommendations, to the Legislative Council and to the Governor or the Governor-elect for such further recommendations as the Governor or the Governor-elect may care to make.

(b) The secretary shall submit the annual revenue forecast to the Legislative Council:

(1) By December 1 of the year preceding a fiscal session that is held in a year in which the preferential primary election will be held in May under § 7-7-203;

(2) By February 1 of a year preceding a fiscal session that is held in a year in which the preferential primary election is held in March under § 7-7-203; and

(3) No later than sixty (60) days before the start of a regular session.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-305] Preliminary budget report.

The Chief Fiscal Officer of the State shall prepare the described preliminary budget report so that it shall include the following:

(1) The budget requests as submitted by the legislative branch, the judicial branch, the elective constitutional officers, the Arkansas Department of Transportation, and the Arkansas State Game and Fish Commission;

(2) The budget requests of all other state agencies, as submitted by each state agency, together with the Chief Fiscal Officer of the State's analysis of the budget estimates and the executive recommendations;

(3) A recapitulation and summary of all budget information as required in this subchapter and the recommendations of the Chief Fiscal Officer of the State; and

(4) A detailed statement of the revenues and other sources of income of the state government for the past complete fiscal year, the estimated revenues of the state under existing laws, and the Governor's proposals for revisions in any tax laws necessary to balance the budget.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-306] Review and control of budgets.

The Chief Fiscal Officer of the State:

~~(1), in~~ In cooperation with the Legislative Council, shall devise the necessary procedures, forms, and timetables to assure the same comprehensive review of all state agency requests for capital expenditures as outlined in this subchapter for operating budgets; and

~~(2) In addition, the Chief Fiscal Officer of the State shall~~ Shall institute the necessary budgetary and accounting controls over those capital budgets approved by the General Assembly to assure full compliance with all applicable state laws.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-307] Employment classification information.

(a) At the same time a state agency submits a budget request for pre-session budget hearings of the Legislative Council and the Joint Budget Committee, the state agency shall also submit the following information for each employment classification:

- (1) The total number of persons currently employed;
- (2) The number of white male employees;
- (3) The number of white female employees;
- (4) The total number of Caucasian employees;
- (5) The number of black male employees;
- (6) The number of black female employees;
- (7) The number of other employees who are members of racial minorities;

and

- (8) The total number of minorities currently employed.

(b) ~~A~~ A state agency's budget request shall not be considered by the Legislative Council or Joint Budget Committee in a pre-session budget hearing unless the information required by this section is filed along with the budget request.

Codifier's Note. Technical changes only.

Subchapter 4 — Auditor of State and Treasurer of State

19-X-XXX. [19-4-401] Duties generally.

Except as otherwise provided in this chapter, the offices of the Auditor of State and the Treasurer of State shall continue to perform the duties imposed by law upon these offices.

Codifier's Note. No changes.

19-X-XXX. [19-4-402] Auditor of State as disbursing officer.

The Auditor of State shall act as disbursing officer for the appropriations made for:

- (1) Circuit judges;
- (2) Prosecuting attorneys;
- (3) Retired circuit and chancery judges; and
- (4) The Lieutenant Governor.

Codifier's Note. No changes.

19-X-XXX. [19-4-403] Issuance of warrants.

The Auditor of State shall issue his or her warrants in payment of the vouchers presented to him or her by the Chief Fiscal Officer of the State only after ~~he or she shall have~~ the Auditor of State has satisfied himself or herself that ~~the provisions of this chapter have~~ has been complied with. For this purpose, the Auditor of State ~~shall have the authority to~~ may conduct any further examination and preaudit of the vouchers ~~which that~~ he or she ~~may deem~~ deems necessary. A single warrant may contain payments from multiple appropriations, classifications of appropriation, and funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-404] Books, forms, and receipts.

(a) ~~In order to~~ To provide for uniformity in fiscal procedure, the Auditor of State and the Treasurer of State are directed to establish and set up in their respective books ~~such the~~ income, appropriation, disbursement, and fund accounts ~~as shall be that are~~ prescribed by the Chief Fiscal Officer of the State or as otherwise provided by law.

(b) The forms of all vouchers and other prescribed forms used in connection with the disbursement of funds in the State Treasury shall be prescribed by the Chief Fiscal Officer of the State, with the approval of the Auditor of State, or as otherwise provided by law.

(c) All forms of receipts and other prescribed forms used in connection with the recording of the receipts of the Treasurer of State shall be prescribed by the Chief Fiscal Officer of the State, with the approval of the Treasurer of State, or as otherwise provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-405] Examination of records.

(a) ~~It is the duty of the~~ The Auditor of State ~~to shall~~ examine and verify the disbursement and redemption records of the Treasurer of State daily and compare them with the records in ~~his or her own~~ the Auditor of State's office and with the Auditor of State's redeemed warrants.

(b) As each redeemed warrant is examined and found to compare with the disbursement records, it shall be stamped over the signature of the Auditor of State. The stamp shall contain the words "VOID, STATE AUDITOR", and shall be at least one-half inch by one and one-half inches ($\frac{1}{2}$ " x $1\frac{1}{2}$ ") in size.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-406] Storage of warrants.

(a)(1) The Auditor of State shall place all redeemed warrants in a secure place or vault in the Auditor of State's office, subject to the inspection by any interested citizen.

(2)(A) Except as provided in subdivision (a)(2)(B) of this section, the Auditor of State shall keep a warrant intact and without further alteration for a period of one (1) year from the close of the fiscal year in which the warrant was issued.

(B)(i) If the Auditor of State makes an electronic copy of the warrant, the original warrant shall be kept for three (3) months.

(ii) The electronic copy of the warrant shall be maintained for a period of ten (10) years from the close of the fiscal year in which the warrant was issued.

(b) If the Legislative Auditor or the State Historian requests retention of an original warrant or the electronic copy of a warrant in excess of the time periods provided under subsection (a) of this section, ~~the warrant shall be retained by~~ the Auditor of State shall retain the warrant for such period of time as required by the Legislative Auditor or the State Historian.

(c) If federal law or regulations require the retention of certain warrants for a period longer than the period prescribed in this section, ~~warrants shall be retained the~~ Auditor of State shall retain the warrants for the period prescribed by the federal law or regulations.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-407] Electronic warrants transfer system.

(a) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State may establish an electronic warrants transfer system directly into payee's accounts in financial institutions in payment of any account allowed against the state.

(b) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State, by joint rules, shall establish the standards and procedures for administering the electronic warrants transfer system, to include that the electronic warrants transfer ~~shall be is~~ in such a form that a single instrument ~~shall serve serves~~ as electronic warrants transfer.

(c) A single electronic warrants transfer may contain payments to multiple payees, appropriations, characters, and funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-408] Distributions to public school districts.

(a)(1) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State shall establish an electronic warrants transfer system to distribute certain funds directly to an account in a financial institution, as designated by the public school district's treasurer.

(2) The Commissioner of Education shall make the determination of the categories of funds to be distributed ~~shall be made by the Commissioner of Education.~~

(3)(A) The public school district shall accept distributions by the electronic warrants transfer system.

(B)(i) A public school district with a district treasurer may choose to have funds first distributed to the county treasurer or directly to the school district treasurer.

(ii) If a school district with a district treasurer chooses direct distribution of funds to the school district treasurer, the State of Arkansas shall forward all state and federal funds for the district to the district treasurer, whether they are in the form of state warrants or electronic warrants transfers.

(iii) If a school district uses the county treasurer as its treasurer, the State of Arkansas shall forward all state and federal funds for the district to the county treasurer, whether they are in the form of state warrants or electronic warrants transfers.

(b) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State, by joint rules, shall establish the standards and procedures for administering the electronic warrants transfer system, to include that the electronic warrants transfer ~~shall be~~ is in such a form that a single instrument ~~shall serve~~ serves as electronic warrants transfer.

(c) A single electronic warrants transfer may contain payments to multiple public school districts, appropriations, characters, and funds.

Codifier's Note. Technical changes only.

Subchapter 5 — Financial Management System

Codifier's Note. Sections 19-4-508 — 19-4-516, concerning types of funds, number of funds, accounting for fixed assets and long-term liabilities, valuation of fixed assets, depreciation of fixed assets, accrual basis in governmental accounting, budgeting, budgetary control, and budgetary reporting, transfer, revenue, expenditure, and expense account classifications, and common terminology and classification, were repealed by Acts 2001, No. 1453, § 7.

Section 19-4-526, concerning budget classification transfers, was repealed by Acts 1995, No. 1296, § 68.

19-X-XXX. [19-4-501] General requirements.

(a) ~~In order to~~ To provide necessary financial information for the Governor, members and committees of the General Assembly, and other interested state agencies, the Chief Fiscal Officer of the State ~~is directed to~~ shall establish a comprehensive financial management system for appropriated and cash funds of state agencies.

(b) The comprehensive financial management system shall provide for an adequate control over receipts, expenditures, and balances to the end that information may always be currently available as to the financial condition of the state and its various subdivisions. The comprehensive financial management system shall:

- accounting;
- (1) Include a modified accrual system embracing encumbrance
 - (2) Conform with generally accepted governmental accounting principles;
- and
- (3) Provide a reporting system whereby actual expenditures are compared to those predicted in the state agency's annual operations plan described in subchapter 6 of this chapter.

(c) In obtaining any necessary fiscal information, the Chief Fiscal Officer of the State ~~shall have the authority to may~~ make an examination of the books and records of ~~any a state~~ agency to determine the financial condition of the state agency and to report on it.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-502] Duties of Chief Fiscal Officer of the State generally.

The Chief Fiscal Officer of the State shall:

- (1) Review postaudits of state agencies conducted by the Legislative Joint Auditing Committee and advise the Governor and the Attorney General or prosecuting attorney for legal action, if appropriate, of any improper or illegal practices;
- (2) Assist the various state agencies in complying with the recommendations of the Legislative Joint Auditing Committee for improving ~~their the~~ accounting systems of the state agencies;
- (3) Establish a uniform chart of accounts and issue an accounting procedures manual governing statewide accounting and reporting policies and procedures;
- (4) Prepare analysis and evaluation reports of the financial management system and fiscal control procedures to determine compliance with generally accepted governmental accounting principles;
- (5) Adapt the financial management system to meet the particular needs of each state agency while maintaining the overall integrity of the financial management system and comparability of coding and reporting for all state agencies utilizing the financial management system; and
- (6) Design accounting and reporting forms for use by state agencies in effecting proper fiscal control procedures.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-503] Deposit of funds into State Treasury.

- (a) ~~The Chief Fiscal Officer of the State shall have the authority, upon~~ Upon request of a state agency having funds on deposit in a depository other than the State Treasury, ~~to the Chief Fiscal Officer of the State may~~ authorize the state agency to deposit the moneys into the State Treasury.
- (b) The Chief Fiscal Officer of the State shall determine the classification of the funds and shall designate or create the State Treasury fund into which the moneys are to be deposited.

(c) The appropriation acts ~~which that~~ appropriated the cash moneys shall be construed to be in conformity with Arkansas Constitution, Article 5, § 29, and Arkansas Constitution, Article 16, § 12, for withdrawing moneys from the State Treasury.

(d) All moneys deposited into the State Treasury under ~~the provisions of~~ this section shall be deposited as nonrevenue receipts and shall not be subjected to the provisions of § 19-5-205(e) unless the source of the revenue is specifically classified in § 19-6-201 or § 19-6-301.

(e) If any moneys classified as trust funds under ~~the provisions of~~ this section earn interest, then that interest shall be credited to the trust fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-504] Requisites of financial management system.

The financial management system shall at all times:

- (1) Reflect the unencumbered balances of all State Treasury funds, fund accounts, and accounts and appropriations payable from the State Treasury;
- (2) Reflect the appropriations and allotments as approved by the General Assembly;
- (3) Reflect the distribution and allocation of the state revenues under the Revenue Stabilization Law, § 19-5-101 et seq., and other revenue laws of the state; and
- (4) Provide a record of the expenditures, disbursements, and receipts of all state agencies.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-505] State accounting system to conform to generally accepted accounting principles — Legislative intent.

(a)(1) It is the intent of the General Assembly that the state accounting system, as authorized in this subchapter, ~~shall~~ be established in conformity with generally accepted accounting principles as recognized by the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants, the Financial Accounting Standards Board, and any successor governing boards.

(2) However, the Chief Fiscal Officer of the State shall consult the Legislative Joint Auditing Committee before proposing, adopting, or recommending compliance with any of the generally accepted accounting principles that conflict with law.

(b) It is further recognized that the state accounting system should comply with recognized principles of accounting for and reporting of public moneys in order to properly and fairly discharge to the taxpayers ~~our the state's~~ responsibility of adequately accounting for ~~their the taxpayers'~~ moneys.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-506] Accounting and reporting capabilities.

A governmental accounting system ~~must~~ shall make it possible both to:

- (1) Present fairly and with full disclosure the financial position and results of financial operations of the funds and account groups of the governmental unit in conformity with generally accepted accounting principles; and
- (2) Determine and demonstrate compliance with finance-related legal and contractual provisions.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-507] Fund accounting systems.

(a) Governmental accounting systems ~~should~~ shall be organized and operated on a fund basis.

(b) ~~A fund is defined as~~ As used in this section, "fund" means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, ~~which that~~ are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special rules, restrictions, or limitations.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-517] Interim and annual financial reports.

(a) Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information ~~should~~ shall be prepared to facilitate management control of financial operations, legislative oversight, and ~~where when~~ necessary or desired, for external reporting purposes.

(b) A comprehensive annual financial report covering all funds and account groups of the governmental unit, including appropriate combined, combining, and individual fund statements; ~~notes to the financial statements; schedules; narrative explanations; and statistical tables~~ should shall be prepared and published.

(c) General purpose financial statements may be issued separately from the comprehensive annual financial report. These statements ~~should~~ shall include the basic financial statements and notes to the financial statements that are essential to fair presentation of financial position and operating results and changes in financial position of proprietary funds and similar trust funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-518] Design of financial management system.

(a)(1) The financial management system shall be designed to record assets, liabilities, net assets, revenues, expenditures, and other similar transactions in accordance with generally accepted accounting principles.

The personal services classification ~~shall be~~ for regular full-time, part-time, and extra-help employees, employer matching costs, employer special or extra compensation, overtime earnings, and other employee benefits that are legally authorized and is categorized in the following subclassifications:

(1) Regular Salaries. This subclassification ~~shall be~~ applicable to all salaries and compensation, except as provided in this section, for state employees when the number of employees and maximum amounts of compensation are statutorily authorized as provided by Arkansas Constitution, Article 16, § 4, irrespective of the financial resources compensating such employees within this subclassification and when the method of salary disbursing of the institutions of higher education involves payment from state agency bank funds of the institution of higher education, subject to reimbursement to the institution of higher education for such amounts as are properly payable from funds in the State Treasury. However, the state's financial management system may include in the subclassification of regular salaries the following:

(A) Extra Salaries. This description includes all special remuneration received by state employees in addition to regular salary that is authorized by law. Any state agency ~~which that~~ receives an appropriation for extra salaries may pay eligible employees at the following rates:

(i) Physicians who are certified by the American specialty boards, at a rate of pay not to exceed four thousand five hundred dollars (\$4,500) per fiscal year;

(ii) Physicians who are eligible to be certified by the American specialty boards, at a rate of pay not to exceed two thousand five hundred dollars (\$2,500) per fiscal year; and

(iii) Physicians certified in child psychiatry or forensic psychiatry, an additional two thousand five hundred dollars (\$2,500) per fiscal year will be allowed with the total additional compensation not to exceed seven thousand dollars (\$7,000) per fiscal year;

(B) Special Compensation. This description includes special remuneration when authorized by law for employee suggestion awards; and

(C) The payment of extra salaries and special compensation when authorized by law ~~shall be considered to be~~ in addition to the maximum amounts of compensation set by law for regular salaries;

(2) Extra Help.

(A) This subclassification shall be used for payment of all salaries and compensation of part-time or temporary employees, as authorized by law, who are employed one thousand five hundred (1,500) hours per fiscal year or less.

(B) This subclassification may be used to pay part-time or temporary employees who are employed for more than one thousand five hundred (1,500) hours per fiscal year if specific authorization is provided by law and if such use is within standards established by the Secretary of the Department of Finance and Administration.

(C) ~~In no case shall any extra help funds be used for the purposes of paying~~ Extra-help funds shall not be used to pay additional compensation to a full-time state employee.

(D) ~~"State~~As used in this section "state employee" means any employee occupying a regular salaried position for a state agency, board, commission, department, or institution of higher education;

(3) Overtime. This subclassification is applicable for payment of services performed in excess of normal hours of work during a specific time when specifically authorized by law; and

(4) Personal Services Matching.

(A) This subclassification ~~shall represent~~represents the state agency's proportion of the amounts necessary to contribute the state agency's share or to match the deductions from the salaries of state employees for:

- (i) Social Security;
- (ii) Retirement;
- (iii) Group employee insurance programs;
- (iv) Workers' compensation;
- (v) Unemployment compensation contributions; and
- (vi) A state contribution for state employee retirees who are

eligible to participate in the health and life insurance programs offered by the state as defined by § 21-5-411 and as authorized by the Chief Fiscal Officer of the State.

(B) The Chief Fiscal Officer of the State may make appropriate reclassifications of the state agency's appropriation for maintenance and general operation to effect the payment of personal services matching as described in this ~~section~~subdivision (4).

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-522] Maintenance and general operation.

(a) The maintenance and general operation classification ~~shall cover~~covers items of expense necessary for the proper and efficient operation of the state agency, authority, board, commission, department, or institution of higher education, except as otherwise classified in this subchapter.

(b) It is recognized that in those instances ~~where-in which~~ the maintenance and general operation line-item classification is not subclassified, the state agency ~~is authorized to~~may expend moneys for operations in compliance with the intent of this subchapter.

(c) ~~In the event~~If an appropriation for maintenance and general operation authorized for a state agency, board, department, or institution ~~of higher education~~ is restricted in its use by budget classification as set out in subsection (d) of this section, transfers between such classifications may be made subject to the procedures set out as follows:

(1)(A) ~~In the event~~If the amount of any of the budget classifications of maintenance and general operation in ~~an-a state~~ agency's appropriation act are found by the administrative head of the ~~state~~ agency to be inadequate, then the ~~state~~ agency head may request, upon forms provided for such ~~a~~ purpose by the Chief Fiscal Officer of the State, a modification of the amounts of the budget classification. In that event, ~~he or she~~the state agency head shall set out on the forms the particular classifications for which

he or she is requesting an increase or decrease, the amounts thereof, and his or her reasons ~~therefor~~ for requesting a modification of the amounts of the budget classification.

~~(B) In no event shall the~~ The total amount of the budget ~~shall not~~ exceed either the amount of the appropriation or the amount of the funds available.

~~(C)(i) Except as provided in subdivision (c)(1)(C)(ii) of this section nor shall any transfer~~ transfers shall not be made from the capital outlay or data processing subclassification unless specific authority for ~~such those~~ transfers is provided by law.

~~(ii) except for transfers~~ Transfers from capital outlay to data processing ~~may be made~~ when it is determined by the Division of Information Systems that data processing services for a state agency can be performed on a more cost-efficient basis by the division than through the purchase of data processing equipment by that state agency;

(2)(A) In considering the proposed modification as prepared and submitted by each state agency, the Chief Fiscal Officer of the State shall make such studies as he or she deems necessary.

~~(B) If the requested transfer would,~~ when added to other transfers previously approved during the fiscal year for the same classification with the same appropriation, ~~would~~ result in a deviation of any kind in the affected classifications of less than five percent (5%) up to a maximum of two thousand five hundred dollars (\$2,500) from the classifications established by law, the Chief Fiscal Officer of the State shall approve the requested transfer if in his or her opinion it is in the best interest of the state.

~~(C) If the requested transfer would,~~ when added to other transfers previously approved during the fiscal year for the same classification within the same appropriation, ~~would~~ result in a deviation of five percent (5%) or more, or more than two thousand five hundred dollars (\$2,500), the Chief Fiscal Officer of the State shall submit the request, along with his or her recommendation, to the Legislative Council for its advice ~~prior to~~ before approving the request; and

(3) ~~In the event any~~ If a state agency ~~shall expend or obligate~~ expends or obligates any approved budget in excess of the maximum classification, the Chief Fiscal Officer of the State shall study the reasons for ~~such the~~ excess expenditures and shall take immediate steps to correct ~~such the~~ excess spending ~~as that~~ he or she deems necessary after notification of such actions has been sent to the Legislative Council.

(d) Maintenance and general operation may be further categorized into the following subclassifications, and the expenses ~~thereof of each subclassification shall to~~ be used according to the subclassification:

(1) Operating expenses. This subclassification ~~shall entail the following, but not necessarily be limited thereto~~ includes without limitation expenses associated with the following:

- (A) Postage, telephone, and telegraph;
- (B) Transportation of commodities or objects;
- (C) Printing;
- (D) State-owned motor ~~vehiele expenses~~ vehicles;
- (E) Advertising;
- (F) Minor and major repairs;

(G) Maintenance contracts;
(H) Utilities and fuel;
(I) Insurance premiums, surety and performance bonds, and association dues and memberships;
(J) Contractual services not otherwise classified;
(K) Consumable supplies, materials, and commodities;
(L) Books, publications, and newspapers;
(M) Court costs;
(N) Equipment not capitalized;
(O) Applicable petty cash reimbursements, laundry, and taxes;
(P) Travel, subsistence, meals, lodging, transportation of state employees or officials, and nonstate employees traveling on official business;
(Q)(i) Uniforms the agency requires its employees to wear as part of the job.

(ii) Clothing items purchased for its employees and not required to be worn during working hours, or which are purchased for the promotion of the agency, shall not be subclassified as an operating expense;

(R) ~~Such other~~ Other items of operating expense ~~as shall be~~ that are provided by the appropriation act or under reasonable rules and procedures issued by the Chief Fiscal Officer of the State; and

(S) Debt service on equipment or measures required by a guaranteed energy cost savings contract executed under the Guaranteed Energy Cost Savings Act, § 19-11-1201 et seq., or an energy efficiency project financed under the State Entity Energy Efficiency Project Bond Act, § 15-5-1801 et seq.;

(2) Conference and Travel Expenses. This subclassification ~~shall~~ include ~~includes~~:

(A) The costs of ~~an~~ a state employee attending a conference, seminar, or training program; and

(B) The costs of a state agency-sponsored or hosted conference, seminar, or training program ~~where~~ when the expenses are not otherwise classified according to this section;

(3) Professional Fees. This subclassification ~~shall include~~ includes the expenses for contractual agreements entered into by the state agency with an individual, partnership, corporation, or anyone other than a state employee to provide a particular document, report, speech, study, or commodity other than those contractual agreements that by their nature would be classified elsewhere in this subchapter;

(4) Capital Outlay. This subclassification ~~is to include~~ includes ~~without limitation~~ the following expenses, ~~but is not necessarily limited thereto by virtue of other classifications recognized by this subchapter~~:

(A) Purchase of land, buildings, equipment, furniture, and fixtures; and

(B) Contractual agreements, all of which are to be capitalized from the maintenance and general operation classification of appropriation; and

(5) Data Processing. This subclassification includes purchase of data processing services from the division, or others, and other expenses that are not

necessarily classified elsewhere in this section by virtue of the appropriation based upon budgets presented for consideration.

(e) Notwithstanding this section or any other law to the contrary, state-supported colleges and universities may utilize maintenance and operation appropriations for the payment of moving expenses of employees, including new hires.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-523] Grants, assistance, and special aid.

~~This classification shall be~~The grants, assistance, and special aid classification is applicable to all appropriations made by the General Assembly from state, federal, or other moneys for educational assistance, welfare grants, rehabilitation services, aid to counties and municipalities, and to all other special appropriations ~~which that~~ have for their purpose the appropriating of state, federal, or other moneys for public benefits.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-524] Construction and permanent improvements.

(a)~~(1)~~(1) The construction and permanent improvements classification ~~shall be is~~ determined by the language of the appropriation acts ~~which that~~ make available funds for construction and new improvements. For the purpose of classifying the expenditures under any such appropriation, all the necessary expenses in connection ~~therewith shall be deemed to be~~with the appropriation are part of the construction costs. ~~Such-These~~ items of expense ~~shall be deemed to include, but are not necessarily limited to, include without limitation~~ the following:

~~(1)(A)~~(A) Advertising for bids;
~~(2)(B)~~(B) Architects, engineers, and other professional services in connection with the proposed projects; and
~~(3)(C)~~(C) The payment of estimates on the various contracts in connection with such construction programs.

~~(2)~~(2) All construction and improvements ~~of whatever nature shall be~~are subject to ~~the provisions of §§ 19-4-1401 — 19-4-1412~~ and to the rules promulgated by the Chief Fiscal Officer of the State.

~~(3)(A)(i)~~(A)(i) ~~No~~A state agency for which appropriations have been made by the General Assembly for construction or improvements shall ~~not~~ make any contract or incur any indebtedness payable from ~~such the~~ appropriations unless ~~and until~~ there are sufficient funds on hand, for the benefit of any state agency, to pay for the proposed obligations under ~~such the~~ contracts.

~~(ii)~~(ii) However, ~~any such agency shall have the power to a~~state agency may accept and use grants and donations and ~~to~~ use its unobligated cash income or other funds available to it for the purpose of supplementing the appropriations for construction purposes.

~~(B)~~(B) The appropriations and funds otherwise provided by the General Assembly for personal services, maintenance, and general operation of ~~the a state~~

agency shall not be used in connection with any proposed construction projects for which specific appropriations have been made by the General Assembly, except for minor repairs and maintenance.

(b) The restrictions of this section ~~shall do~~ not apply to contracts approved by the State Highway Commission for construction of roads and bridges in the highway system.

(c) The Chief Fiscal Officer of the State ~~is authorized to may~~ reclassify but not consolidate ~~an a state~~ agency's appropriation for construction to effect the payment of construction-related costs in the appropriate classification as described in this subchapter using the state's financial management system to invoke budget control.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-525] Special appropriations.

(a) ~~(1)~~ All other appropriations made by the General Assembly ~~which that~~ do not come under any of the classifications mentioned in this ~~section shall be considered to be subchapter are~~ special appropriations and shall be used only for the specific purposes for which ~~such the~~ appropriations are made.

~~(2)~~ Except as otherwise provided by law, ~~an a state~~ agency receiving a special appropriation ~~may shall~~ not expend funds from any appropriation other than from the special appropriation for the special purpose covered by the special appropriation.

~~(3) However, the~~ The state's financial management system may invoke additional budget control using features of the financial management system that are in addition to the appropriations of the General Assembly.

(b) ~~In order to To~~ allow for full disclosure of investment transactions, to make available special reports on investment transactions, and to isolate investment expenditures from normal expenditures, the Chief Fiscal Officer of the State ~~is authorized to may~~ establish separate appropriation codes for investments and ~~to transfer to such those~~ appropriations from the investment line item as established in the state agency appropriation acts.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-527] Authority of Treasurer of State to use certain funding for operations.

(a) The Treasurer of State ~~is authorized to may~~ utilize the funding for maintenance and general operations provided for in the Constitutional Officers Fund and State Central Services Fund to allow for reconciling items ~~which that~~ may occur in the operations of the office of the Treasurer of State.

(b) The Treasurer of State with the advice and approval of the Legislative Joint Auditing Committee shall develop Policies policies and procedures for proper accounting of reconciling items ~~shall be developed by the Treasurer of State with the advice and approval of the Legislative Joint Auditing Committee~~.

Codifier's Note. Technical changes only.

Subchapter 6 — Annual Operations Plans of State Agencies

Codifier's Note. Sections 19-4-605 and 19-4-606, concerning strategic planning and performance budgeting and accountability system, were repealed by Acts 2005, No. 237, § 2[3].

19-X-XXX. [19-4-601] Responsibility generally.

Except as limited by appropriations and funding by the General Assembly and other provisions of law, state agencies shall ~~have the authority and responsibility to~~ administer their programs as authorized by the General Assembly and ~~shall be~~ are responsible for ~~their~~ the proper management of their programs.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-602] Compliance and approval required.

(a) ~~No~~ A state agency ~~may~~ shall not increase the salaries of its employees, employ additional employees, expend money, or incur any obligations except in accordance with law and with a properly approved annual operations plan ~~which that~~ includes a quarterly fiscal program.

(b) Appropriations subject to ~~the provisions of~~ this subchapter ~~shall~~ are not be available for expenditures or encumbrance until the state agency has complied with ~~the provisions of~~ this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-603] Exemptions generally.

Appropriations for retirement benefits, refunds, and social security requirements of the teacher and public employees retirement systems ~~shall~~ bear excluded from ~~the provisions of~~ this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-604] State-supported institutions of higher education.

(a) At least thirty (30) days ~~prior to~~ before the ~~commencing~~ start of each fiscal year, the Chief Fiscal Officer of the State shall make studies for the purpose of estimating the anticipated amounts of general revenues to be available for distributions under the provisions of the Revenue Stabilization Law, § 19-5-101 et seq., for the fiscal year. The Chief Fiscal Officer of the State shall compute the estimated amounts of general revenues to be available for allocation to the respective State Treasury accounts in accordance with their percentage distributions of general revenues under the ~~provisions of the~~ Revenue Stabilization Law, § 19-5-101 et seq.

(b) The Chief Fiscal Officer of the State shall certify to each of the respective state-supported institutions of higher ~~learning~~education, at least thirty (30) days ~~prior to the commencement~~before the start of each fiscal year, the estimated amounts of general revenues to be available for distribution to the State Treasury account for their respective ~~state-supported~~institutions of higher education. The Chief Fiscal Officer of the State shall include in each certification the quarterly allocations ~~thereof of the amounts~~ that are estimated to be available for expenditures based upon these estimates.

(c) Upon receipt of the estimated amounts to be available for expenditure and after reviewing the quarterly allocation ~~thereof of the amounts~~ as submitted by the Chief Fiscal Officer of the State, ~~any such a~~state-supported institution of higher education may request revisions in the proposed quarterly ~~allotments~~allocations as certified by the Chief Fiscal Officer of the State.

(d) ~~The Chief Fiscal Officer of the State, with~~With the advice and consent of the Division of Higher Education, ~~the Chief Fiscal Officer of the State~~ shall approve requested revisions in the proposed quarterly ~~allotments~~allocations if he or she ~~shall~~determine~~determines~~ that:

(1) The proposed revisions in quarterly ~~allotments~~allocations do not exceed the aggregate of the estimated funds to be available from estimates of anticipated revenues and fund balances in the ~~state-supported institution of higher education's~~institution's account in the State Treasury for the fiscal year; and

(2) The revised quarterly allotments will not impose an undue hardship upon other allotments of revenues and other financial commitments to be met from the distributions of general revenues during the fiscal year.

(e) The Chief Fiscal Officer of the State shall periodically review the estimates of projected general revenue collections anticipated to be available during a fiscal year. The Chief Fiscal Officer of the State may make revisions in the amounts certified to the respective ~~state-supported~~institutions of higher learningeducation based upon these estimates and may revise the quarterly amounts certified to each ~~agency~~state-supported institution of higher education based upon the revised estimates.

(f) ~~Institutions of higher learning may, from~~From time to time, ~~a state-supported institution of higher education may~~ request revisions in the quarterly allotments of moneys ~~where~~when needs of the ~~state-supported~~institution of higher education require ~~those~~ revisions ~~thereof~~.

(g) Any unexpended balances remaining at the end of each fiscal year shall be transferred forward and made available for the support of the ~~institutions of higher learning~~state-supported institutions of higher education for the following fiscal year.

(h) The budget execution provisions set forth in this section ~~shall be~~are applicable to all state-supported institutions of higher ~~learning~~education, and except for the annual fiscal program requirements, ~~the provisions of §§ 19-4-601, 19-4-602, and 19-4-607 — 19-4-609 shall do~~ not apply to these ~~state-supported~~institutions of higher education; ~~they shall be~~. These state-supported institutions of higher education are governed by ~~the provisions of~~ this section and by procedures established under authority of § 6-61-209.

(i) The division shall coordinate with the Chief Fiscal Officer of the State for administering ~~the provisions of~~ this section.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-607] Review and approval of annual operations plans.

(a) Each state agency other than the elected constitutional officers, the legislative branch and its staff offices, the judicial branch and its staff offices, the Arkansas Department of Transportation, the Office of the Arkansas Lottery, the state-supported institutions of higher education, and the Arkansas State Game and Fish Commission shall prepare an annual operations plan for the operation of each of its assigned programs for submission to the Chief Fiscal Officer of the State.

(b) The annual operations plan shall be prepared in the form and content determined by the Chief Fiscal Officer of the State and shall be transmitted to the Department of Finance and Administration on the date prescribed by the Chief Fiscal Officer of the State.

(c) In years when the General Assembly meets in regular session, the annual operations plan shall be prepared after adjournment of the regular session and shall take fully into consideration all applicable laws, including appropriations, and shall be submitted to the Department of Finance and Administration on a date set by the Chief Fiscal Officer of the State but ~~prior to~~before July 1 of that year.

(d) The Chief Fiscal Officer of the State shall:

(1) Review each annual operations plan to determine that:

(A) It is consistent with the policy decisions of the General Assembly and the Governor;

(B) Appropriations and funding have been provided by the General Assembly;

(C) It reflects proper planning and efficient management methods; and

(D) Appropriations and funding have been made for the planned purpose and will not be exhausted before the end of the fiscal year; and

(2)(A)(i) Approve the annual operations plan if he or she is satisfied that it meets all requirements.

(ii) Otherwise, he or she shall require necessary revisions of the annual operations plan in whole or in part.

(B) ~~However, nothing in this section shall be construed to~~This section does not allow the Chief Fiscal Officer of the State to substitute his or her individual judgment as to the operation or necessity of any program of any state agency for the judgment of the executive head or board or commission charged with the responsibility for the operation and control of that state agency.

(e) Each annual operations plan shall indicate:

(1) The appropriation and funding provided by the General Assembly;

(2) A detailed budget by quarters; and

(3) Any other supporting or related information required by the Chief

Fiscal Officer of the State or requested by a legislative an interim committee of the General Assembly, including the Legislative Council.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-608] Fiscal controls.

~~In order to~~To provide proper fiscal controls, the Chief Fiscal Officer of the State shall assure the implementation of the procedures set out in this section:

(1)(A) The annual operations plan of each state agency shall contain a quarterly fiscal program indicating the proposed expenditures and anticipated resources for each quarter of the ensuing fiscal year.

~~(B)~~ Anticipated resources shall be based upon forecasted resources estimated to be available by the Chief Fiscal Officer of the State.

~~(C) In the event~~If a revision of forecasted resources is made during a fiscal year, those ~~state~~ agencies affected by the revised forecast shall submit a new quarterly fiscal program based upon the revised forecast;

(2) The Chief Fiscal Officer of the State shall review and approve the quarterly fiscal program if he or she finds that the forecasted resources will be adequate for financing the proposed program during the fiscal year and for each quarter or other appropriate period within the fiscal year;

(3) ~~In the event an~~If a ~~state~~ agency incurs expenses at a level that would exceed the proposed expenditures in ~~their~~ its quarterly fiscal program, the Chief Fiscal Officer of the State may require the submission of a revised quarterly fiscal program ~~which that~~ reduces expenditures for the remainder of the fiscal year to a total ~~which that~~ is within the level of the estimated resources available to the ~~state~~ agency. Remaining appropriations ~~will be unavailable~~are not available to the ~~state~~ agency until the revised program has been submitted and approved; and

(4) In case the Chief Fiscal Officer of the State determines that the estimated revenues or other sources of income for ~~any a state~~ agency will be less than was anticipated and that consequently the funds available for the remainder of the fiscal year will be less than the amount estimated, he or she shall reduce the amount of available appropriation to the level of expected revenue after notice to the ~~state~~ agency.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-609] Productivity reporting.

(a) Each state agency, other than the elected constitutional officers, shall institute and maintain a program to increase the productivity and cost effectiveness of the employees for which the state agency is responsible.

(b)(1) On or before the twentieth day of each month, each executive, judicial, legislative, and other state agency shall provide to the Bureau of Legislative Research the following information as of the last day of the immediately preceding month:

(A) The number of appropriated positions, including without limitation all positions appropriated in a state agency's current appropriation act and any additional positions approved during the interim;

(B) The number of temporary transition pool positions created in the interim and active for the month;

(C)(i) The number of full-time employees, including part-time employees in full-time positions.

(ii) If two (2) or more part-time employees share a full-time position, only one (1) employee shall be included in the number;

(D) The number of vacant positions that are budgeted;

(E) The number of vacant positions that are unbudgeted;

(F) The number of appropriated extra-help positions, including without limitation all extra-help positions appropriated in a state agency's current appropriation act and any extra-help positions approved during the interim;

(G) The number of extra-help employees;

(H) The number of vacant extra-help positions;

(I) The total amount of overtime paid out during the month;

(J) The total amount of straight time paid out during the month;

(K) The total number of compensatory time hours taken during the month; and

(L) Any other information requested by the Legislative Council or, if the General Assembly is in session, the Joint Budget Committee.

(2) On or before the twentieth day of each month, each institution of higher education shall provide to the Bureau of Legislative Research the following information as of the last day of the immediately preceding month:

(A) The number of appropriated full-time positions, including without limitation all full-time positions appropriated in an institution of higher education's current appropriation act and any additional full-time positions approved during the interim, including without limitation provisional, pool, and nine-month positions;

(B)(i) The number of full-time employees regardless of funding source, including without limitation those in provisional, pool, and nine-month positions.

(ii) Nine-month staff and faculty who are removed from the payroll but are still considered to be employed by the institution of higher education and are assumed to return the next semester shall be included in the number during the months that they are not on the payroll;

(C) The number of appropriated full-time positions that are vacant;

(D) The number of part-time and extra-help positions that are appropriated and any additional part-time and extra-help positions approved during the interim;

(E)(i) The number of part-time and extra-help employees, including without limitation faculty and graduate assistants.

(ii) Contract workers and students in work-study positions shall not be included in the number;

(F) The total amount of overtime paid out during the month;

(G) The total amount of straight time paid out during the month;

(H) The total number of compensatory time hours taken during the month; and

(I) Any other information requested by the Legislative Council or, if the General Assembly is in session, the Joint Budget Committee.

(3) The information required under this section shall be compiled by each state agency and institution of higher education on forms developed by the Bureau of Legislative Research and submitted to the Legislative Council on a calendar-quarterly basis as two (2) separate reports:

(A) One (1) report containing an average for each state agency for the quarter; and

(B) One (1) report containing an average for each institution of higher education for the quarter.

(4) Each executive, judicial, legislative, and other state agency and each institution of higher education shall provide in the fourth quarter of each fiscal year a list of all positions vacant for at least one (1) year.

Codifier's Note. No changes.

Subchapter 7 — Expenditures Generally

19-X-XXX. [19-4-701] Fiscal periods of state.

(a) For the purpose of this chapter, relating to the appropriation and disbursement of funds:

(1) ~~the~~The fiscal year of the state ~~shall commence~~commences on July 1 and ~~shall end~~ends on June 30 of the following year; and

(2) ~~the~~The biennial period, or “biennium”, ~~shall commence~~commences on July 1 following the adjournment of the regular session of the General Assembly and ~~end~~ends on June 30 two (2) years thereafter.

(b)(1) The definition of the fiscal year, for the purposes of this chapter, ~~shall~~does not ~~be construed to~~ affect special appropriations ~~where~~when no fiscal period is defined in the act making ~~such~~the special appropriation or affect the bond year for other fiscal transactions.

(2)(A) In the case of ~~a~~ special ~~appropriations where~~appropriation in ~~which~~ the emergency clause has been adopted by the General Assembly and ~~where~~when no period of time is mentioned in the act making the appropriation, the appropriation ~~shall be construed to be~~is available for a two-year period from and after the effective date of the act..

(B) In the case of ~~a~~ special ~~appropriations where~~appropriation in ~~which~~ the emergency clause has not been adopted and ~~where~~when no period of time is mentioned in the act making the appropriation, the appropriation ~~shall be construed to become~~becomes available ninety (90) days after the adjournment of the General Assembly. ~~It shall be~~The appropriation is available for a two-year period from and after the date the appropriation became available.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-702] Time limits for presenting vouchers.

(a)(1)(A) A state agency may pay carryover obligations of the state that were incurred on or before June 30 of the current fiscal year up to forty-five (45) days after the end of the current fiscal year.

(B) The carryover obligations ~~must-shall~~ be supported by purchase documents with corresponding receipts for the goods or services that have been recorded as received in the state's financial management system by June 30 of the fiscal year previous to the fiscal year in which the carryover obligations are requested to be paid.

(2) The payments of the carryover obligations shall be charged against appropriations and fund cash balances of the fiscal year in which the obligations were incurred.

(3) Any payments for carryover obligations that are not supported by the documents as required in this subsection, or which are requested to be paid after forty-five (45) days following June 30 of the fiscal year previous to the fiscal year in which the carryover obligations are requested to be paid, shall be charged to the appropriations and fund cash balances of the then-current fiscal year.

(b) ~~In the event such~~If the voucher or vouchers are approved for payment, the Auditor of State shall issue his or her warrants in payment of them not later than two (2) weeks following the receipt of the vouchers from the Department of Finance and Administration.

(c)(1) In the event of a just claim against any state agency, when the claim is submitted too late for payment in the manner prescribed in this section and the state agency affected has an appropriation for the same purpose for the fiscal period following that period in which the claim was incurred, then the disbursing agent may draw his or her voucher in the payment of the claim against the new appropriation, but only ~~in the event~~if there were sufficient funds and appropriations for the prior year to cover the claim.

(2) Otherwise, the claim ~~must-shall~~ be submitted to the Arkansas State Claims Commission for payment.

(d)(1)(A) ~~In the event~~If a biweekly pay period for personal services, as defined in §§ 19-4-521 and 19-4-1607, commences in the closing period of one (1) fiscal period and either ends in the following fiscal year or is paid in the following fiscal year, then the payment of the obligation may be made in whole from the appropriation for either fiscal period, as determined by the Chief Fiscal Officer of the State.

(B) However, ~~in no event shall any~~an obligation ~~shall not~~ be incurred unless there are funds on hand or estimated to become available to meet the obligation when it becomes due.

(2)(A) For purposes of wages and compensation, the Chief Fiscal Officer of the State may determine the starting date of authorized job classifications and positions to coincide with the payment of the obligation under subdivision (d)(1) of this section.

(B) However, the determination under subdivision (d)(2)(A) of this section shall not cause any state fiscal year to be charged with fewer than twenty-six (26) or more than twenty-seven (27) biweekly pay periods.

(e)(1) All state agencies may carry over from the first fiscal year of any biennium to the second fiscal year of the biennium any unexpended appropriations and funds to the extent necessary to pay for items or commodities ordered at least ninety (90) days ~~prior~~before the end of the first fiscal year but not received until after the end of the first

fiscal year, if the purchase of such items and commodities is substantiated by a written contract resulting from the receipt of a formal bid.

(2)(A) All state agencies may carry over from the first fiscal year of any biennium to the second fiscal year of the biennium any unexpended maintenance and operation appropriations and funds, as defined under § 19-4-522, to the extent necessary to pay for renovation and minor and major repairs under the jurisdiction of the Building Authority Division ~~which that~~ were under contract at least ninety (90) days ~~prior to before~~ the end of the first fiscal year but ~~which that~~ will not be completed until after the end of the first fiscal year and are substantiated by written contracts.

(B) This carryover provision ~~shall apply~~ applies only to appropriations and funds involving maintenance and operations.

(3) This subsection ~~shall be is~~ supplemental to any other authority granted any state agency by law to carry forward unexpended fund balances from one (1) fiscal year to another.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-703] Redemption of warrants.

~~No~~ A warrant issued by the Auditor of State ~~shall be is not~~ payable by the Treasurer of State unless ~~it shall have the warrant has~~ been presented for payment within the twelve (12) months immediately following the close of the fiscal year or other appropriate fiscal period against ~~which the~~ appropriation ~~for which~~ the warrant was charged.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-704] No obligations without appropriations.

(a) ~~No obligations will~~ An obligation shall not be paid from appropriated funds until the General Assembly ~~shall have has~~ made an appropriation for that purpose; ~~;~~

~~(b) nor shall any~~ A state agency shall not enter into any contract ~~which that~~ would contemplate that payments under the contracts would be made beyond the expiration of the biennial period unless the General Assembly, ~~prior to before~~ the expiration of the biennial period, makes an appropriation for that purpose, or in the case of multiyear contracts for commodities or services, a determination in writing has been made ~~prior to before~~ use that:

(1) Estimated requirements cover the period of the contract and are reasonably firm and continuing; and

(2) Such a contract would serve the best interests of the state by encouraging effective competition or otherwise promoting economies in state procurement.

~~(b) In no event shall any obligations~~ (c) An obligation shall not be incurred unless there are sufficient funds or an approved federal grant on hand, or estimated to become available, to meet the ~~obligations obligation~~ when ~~they become it becomes~~ due.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-705] Obligations limited to funds available.

(a) ~~No~~ A state agency for which regular operating appropriations are made on a fiscal-year basis shall not incur ~~any obligations~~ an obligation under the appropriations unless there are funds on hand or an approved federal grant, or estimated to become available, during the fiscal year for the payment of the obligation; ~~;~~

~~(b) nor shall any agency~~ A state agency shall not create any obligation in one (1) fiscal year ~~which that~~ will make it necessary to use the revenues of the following fiscal year in order to meet the obligation except in the case of multiyear contracts for commodities or services and as provided in § 19-4-707.

~~(b) In the event an (c)(1) If a state agency had bank funds~~ ~~which that~~ are not required by law to be deposited ~~in into~~ the State Treasury, the state agency shall have the authority to may create additional obligations to the extent of the bank funds on hand, or ~~which that~~ are estimated to become available during the fiscal period.

(2) However, except in the case of multiyear contracts for commodities or services and as provided in § 19-4-707, the state agency shall not create any obligations, in the aggregate, ~~which that~~ would make the total of ~~such the~~ obligations exceed the total of all funds available to the state agency during the fiscal period; ~~except in the case of multiyear contracts for commodities or services and as provided in § 19-4-707.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-706] Interest and carrying charges.

State agencies, including exempt agencies, may enter into contracts ~~which that~~ contemplate the payment of interest, late charges, but only when ~~such the~~ late charges are incurred sixty (60) days after payment is due, or carrying charges under ~~such rules as may be promulgated by that~~ the State Procurement Director promulgates.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-707] Obligations for improvements.

~~Notwithstanding the fact that~~ Although no disbursements ~~may shall not~~ be made during any fiscal period in excess of the appropriations made available by the General Assembly for the fiscal period, ~~it is provided that~~ contracts for improvements including major repairs, alterations, and construction of new buildings and facilities may be let to the extent of the appropriations made available for those purposes for the biennial period. However, ~~no such those~~ contracts ~~may shall not~~ be let in amounts exceeding the probable funds available or ~~which that~~ are estimated to become available during the period.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-708] Depletion of state agency funds.

~~In the event any~~If a state agency ~~shall incur~~incurs obligations in such manner that the funds allocated or belonging to the state agency are depleted and the state agency is unable to pay all of its outstanding commitments without incurring a deficit, then the Chief Fiscal Officer of the State may suspend all exemptions under the Arkansas Procurement Law, § 19-11-201 et seq., with respect to the state agency. Under these circumstances, the Chief Fiscal Officer of the State may notify the state agency that all future obligations of any kind ~~whatsoever must~~shall be approved by the Chief Fiscal Officer of the State before they become valid obligations against the funds of the state agency.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-709] Statement of financial condition.

(a) The Chief Fiscal Officer of the State may require, from time to time as he or she ~~shall deem~~deems necessary, a statement from ~~any a~~a state agency setting out the prospective funds ~~which that~~ are estimated to become available and a statement of the outstanding obligations and of the proposed expenditures of that state agency for the remainder of the fiscal period.

(b) If, in the Chief Fiscal Officer of the State's judgment, ~~any a state~~ agency has incurred or is about to incur a deficit, the Chief Fiscal Officer of the State shall call upon the state agency to stop incurring obligations, under penalty of ~~its the state agency's~~ disbursing bond.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-710] Interagency transfers — Definition.

(a) To prevent the duplication of recording expenditures and revenues resulting from interagency transactions, the Chief Fiscal Officer of the State, after securing the approval of the proposed procedures by the Legislative Auditor, may provide for an interagency transfer of moneys or recognize a journal entry to charge the expenditure to the disbursing state agency without creating a warrant and to identify the cash receipt by the receiving state agency.

(b) Budget manuals prepared for the General Assembly for the biennial state budget shall identify the original revenue source of interagency transfers of funds.

(c) As used in this section, “interagency transfer” means:

- (1) The purchase of services or commodities by one (1) state agency from another state agency, or within a state agency; or
- (2) Other transfers of funds under § 19-5-106 or other provision of law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-711] Transfer of responsibilities.

~~In the event that~~If a state agency or its responsibilities, or a part of its responsibilities, is transferred by law within a biennium to another state agency, the Chief Fiscal Officer of the State shall transfer all or part of the line-item appropriations, personnel positions, and moneys necessary to accomplish the transfer of responsibilities, subject to the same restrictions and procedures applicable to the original appropriations and funds from which transferred.

Codifier's Note. Technical changes only.

Subchapter 8 — Expenditure of Cash Funds

Codifier's Note. Section 19-4-804, concerning the duties of the Pre-Audit section, was repealed by Acts 2001, No. 1453, § 18.

Sections 19-4-807 — 19-4-809, concerning reporting cash fund transactions, funds not on deposit in State Treasury, and expenditures subject to voucher examination and approval, were repealed by Acts 2001, No. 1453, § 19.

Sections 19-4-811 and 19-4-812, concerning voucher examination and approval, were repealed by Acts 2001, No. 1453, § 20.

19-X-XXX. [19-4-801] Definitions.

As used in this subchapter:

(1) "Cash funds" means all moneys, negotiable instruments, certificates of indebtedness, stocks, and bonds held by or owned by any state agency ~~which that~~ are not on deposit with or in the trust of the Treasurer of State; and

(2)(A) "State agency" means all boards, commissions, departments, agencies, institutions, offices or officers, state-supported institutions of higher education, and any other office or unit of government of the State of Arkansas created or established pursuant to law or pursuant to any action of the Governor, functioning under appropriation made by the General Assembly or functioning as a representative of the state without appropriation of the General Assembly.

(B) "State agency" ~~shall not~~does not include the:

- (i) Governor;
- (ii) Secretary of State;
- (iii) Attorney General;
- (iv) Treasurer of State;
- (v) Auditor of State;
- (vi) Commissioner of State Lands;
- (vii) Supreme Court and its justices;
- (viii) Circuit courts and circuit judges;
- (ix) Prosecuting attorneys;
- (x) Arkansas State Game and Fish Commission;
- (xi) Arkansas Department of Transportation;
- (xii)(a) Office of the Arkansas Lottery.

(b) However, the office shall be considered a state agency for the purposes of § 19-4-810 et seq.;

(xiii) General Assembly; and
(xiv) Respective staffs of the officers and agencies listed in this subdivision (2)(B).

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-802] Authorization of General Assembly.

(a) Cash funds of ~~the various~~ state agencies ~~as defined in § 19-4-801~~ shall be budgeted and proposed expenditures approved by enactments of the General Assembly.

(b) The General Assembly shall budget, approve, and appropriate expenditures of cash funds by the enactment of separate appropriation bills setting forth the purpose for which the moneys are to be expended and the dollar amount to be expended for ~~such that~~ purpose.

(c) State agencies ~~as defined in § 19-4-801 shall be required to shall~~ submit ~~such any~~ budgetary information ~~as may be~~ requested by the Legislative Council and shall undertake whatever budgetary procedures the Legislative Council may establish for the appropriation of cash funds.

(d) State agencies ~~as defined in § 19-4-801 shall be required to shall~~ post all financial transactions of cash funds in the state's financial management system in accordance with procedures established by the Chief Fiscal Officer of the State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-803] Exemptions.

- (a) The following funds and fund accounts are exempt from this subchapter:
- (1) Funds required by the terms of a bond indenture to be held by paying agents for the payment of interest and principal on such bonds;
 - (2) Petty cash funds held by the various state agencies;
 - (3) Memorials, endowments, bequests, gifts, and donations made to any state agency other than for normal operation of the state agency;
 - (4) Canteen funds of state agencies other than institutions of higher education, wherein the profits earned are used for the benefit of the people served by that state agency through the purchase of services or goods other than normal salary or maintenance expenses of the state agency;
 - (5) The Benefit Fund of the Division of Workforce Services;
 - (6) The Revenue Bond Guaranty Reserve Account of the Arkansas Economic Development Council;
 - (7) The Illegal Drug Purchase Account and the Confidential Accounts of the Division of Arkansas State Police;
 - (8) Patient funds, when the institution is acting in a trust capacity or when the funds are utilized for patient activities other than normal agency-provided services;
 - (9) The State Treasury Money Management Trust; ~~and~~
 - (10) The Tobacco Settlement Cash Holding Fund administered by the State Board of Finance;
 - (11) The Arkansas Property and Casualty Insurance Guaranty Fund; and

~~(10)(11)~~ Any other funds determined by the Chief Fiscal Officer of the State or the General Assembly, to be held in trust and on deposit in a financial institution other than the State Treasury.

(b) The following entities are exempt from this subchapter:

(1) The Division of Correction Plasma Center;

(2) The Arkansas Comprehensive Health Insurance Pool and the Board of Directors of the Arkansas Comprehensive Health Insurance Pool;

(3) The Arkansas Property and Casualty Advisory Association; and

(4) The Arkansas Life and Health Insurance Guaranty Association and the Board of Directors of the Arkansas Life and Health Insurance Guaranty Association. The Division of Correction Plasma Center is exempt from provisions of this subchapter.

~~—(e) The Arkansas Comprehensive Health Insurance Pool, created under the Comprehensive Health Insurance Pool Act, § 23-79-501 et seq., and its board of directors, and the Arkansas Property and Casualty Insurance Guaranty Fund and its advisory association, referenced under the Arkansas Property and Casualty Insurance Guaranty Act, § 23-90-101 et seq., and the Arkansas Life and Health Insurance Guaranty Association and its board of directors, referenced under the Arkansas Life and Health Insurance Guaranty Association Act, § 23-96-101 et seq., are hereby exempt from the provisions of this subchapter.~~

~~—(d) The Tobacco Settlement Cash Holding Fund administered by the State Board of Finance shall be exempt from the provisions of this subchapter.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-805] Investment of fund balances.

(a) The state-supported institutions of higher education ~~shall have the right to~~ may determine the depositories and the nature of investments of any of their cash funds ~~which~~ that are not currently needed for operating purposes. In making these determinations, these ~~institutions~~ state-supported institutions of higher education shall seek to obtain the highest possible rate of return for their investments.

(b) All cash fund agencies other than the state-supported institutions of higher education shall request and abide by the recommendations of the State Board of Finance as to the best investment decisions for any idle cash balances.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-806] Petty cash accounts.

~~(a) State agencies operating under the provisions of this subchapter are authorized to establish petty cash accounts. These accounts must be approved by the Chief Fiscal Officer of the State and only minor expenditures or emergency purchases shall be made therefrom.~~

~~—(b) State supported institutions of higher education and other agencies that can demonstrate the need for large petty cash accounts during brief periods of time, such as student registration periods, are authorized short term petty cash accounts.~~ (a) State

agencies operating under this subchapter may establish petty cash accounts, subject to approval by the Chief Fiscal Officer of the State.

(b) Only minor expenditures or emergency purchases shall be made from petty cash accounts authorized by this section.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-810] Voucher examination and approval — Responsibilities of state agency executive administrators.

~~(a) Responsibilities of State Agency Executive Administrator. It shall be the responsibility of each~~ Each executive head of a state agency handling cash funds ~~to shall~~ establish:

~~(1) adequate~~ Adequate internal administrative procedures and controls to ensure prompt and accurate payment of obligations to be liquidated from ~~such those~~ funds ~~in order~~ to promote good public relations and to take advantage of all available discounts; and

~~(b) It shall also be the responsibility of the state agency executive head to establish a~~

(2) A system of pre-audit within his or her state agency to ensure that checks and vouchers, before being released by the state agency, are prepared in accordance with all applicable purchasing and fiscal laws on the subject by performing the following functions. He or she shall determine that:

~~(1)(A)~~ (A) Services, materials, supplies, and equipment received comply with specifications indicated on purchase documents;

~~(2)(B)~~ (B) Quantities received, as being indicated on the invoice, agree with those shown on the receiving report;

~~(3)(C)~~ (C) Unit prices agree with those indicated on the purchase documents;

~~(4)(D)~~ (D) The extensions and footings of the invoice are correct;

~~(5)(E)~~ (E) The voucher or check is prepared in sufficient time to take advantage of all available discounts being offered;

~~(6)(F)~~ (F) Sufficient legislative authorization for expenditures and funds is available for payment of the obligation; and

~~(7)(G)~~ (G) The obligation was incurred in conformity with all purchasing and fiscal laws applicable to state agencies operating out of the State Treasury.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-813] Erroneous or improper payments.

~~(a) The executive head of a state agency, the bonded disbursing officer, or his or her designated bonded assistant~~ The responsibility are responsible for recovery of erroneous or improper payments ~~shall be with the state agency head, the bonded disbursing officer, or his or her designated bonded assistant; and the~~

(b) Chief Fiscal Officer of the State ~~shall not be~~ is not liable under his or her surety bond for any erroneous or improper payments so made.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-814] Supporting documentation.

Requirements for supporting documentation for disbursements ~~shall bear~~ determined as follows:

(1) In connection with purchasing procedures, the Chief Fiscal Officer of the State shall prescribe and define the necessary documents and other evidence ~~which that~~ shall be retained by the state agency for the purpose of determining whether the proper purchasing procedures have been complied with;

(2) In all instances ~~where-in which~~ the evidences of indebtedness are represented by vendor's invoices, the state agency shall retain in the permanent file of the business office of the state agency the original invoice and corresponding documentation of actual payment in accordance with procedures established by the Chief Fiscal Officer of the State;

(3) In connection with printing contracts, provided by the Arkansas Constitution and laws of this state, the supporting documentation shall be those prescribed by the Auditor of State or by the Department of Finance and Administration, as appropriate;

(4)(A) In connection with the laws or rules governing travel, ~~where-when~~ individuals are reimbursed for expenses incurred for travel in connection with their official duties, the supporting papers shall be the forms or statements of ~~such the~~ expenses prescribed by the Chief Fiscal Officer of the State.

 (B) In the case of per diem or other expenses established by law, the disbursing officer shall attach to the voucher issued in payment of ~~such the~~ allowances a citation of his or her authority for making ~~such the~~ payments;

(5) Any indebtedness or expense incurred in connection with an approved resolution of any state board or commission shall be made a part of the permanent minutes of ~~such the state~~ board or commission, and copies of ~~such the~~ resolution or minutes authorizing any indebtedness or expense shall be attached to the voucher issued in payment of ~~any such the~~ indebtedness or expense; and

(6) In instances ~~where-in which~~ the General Assembly has authorized grants to public schools, public welfare recipients, counties, municipalities, and for other purposes specifically provided by law, for payments made to individuals under retirement systems, and for income tax refunds, the Chief Fiscal Officer of the State shall prescribe the forms of the vouchers to be used and the procedure to be followed in making ~~such the~~ payments.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-815] Original of supporting documentation to be retained by ~~the state~~ agency.

(a) The original evidences of indebtedness, including documents prepared in connection with purchasing procedure, and all other original contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other original supporting papers shall be retained in the permanent file of the business office of each state agency, or attached to the office copy of the state agency's voucher, and ~~such the~~ documents shall be kept in a safe place subject to audit and shall not be destroyed until authorization is given for their destruction by the Legislative Auditor.

(b) With the approval of the Legislative Auditor ~~of the state~~, a state agency may retain evidences to satisfy record retention policies of indebtedness and other contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other supporting papers by microform or a form of stored images in a computer system or other form of computer technology in lieu of retaining the originals of ~~such the~~ documents.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-816] Contracts for procurement of commodities and services.

~~Each A~~ state agency ~~which that~~ is authorized by law or under the purchasing procedures of this state to enter into contract for the procurement of property, commodities, or services shall keep on file in its respective place of business a copy of ~~such the~~ contract for public inspection or audit and shall make a copy of ~~any such the~~ contract available to the Chief Fiscal Officer of the State when so required by ~~him or her~~ the Chief Fiscal Officer of the State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-817] Constitutional officers and agencies.

(a) Beginning with fiscal year 2021, cash funds of the following constitutional officers and departments shall be budgeted and proposed expenditures approved by enactments of the General Assembly:

- (1) The Governor;
- (2) The Secretary of State;
- (3) The Attorney General;
- (4) The Treasurer of State;
- (5) The Auditor of State;
- (6) The Commissioner of State Lands;
- (7) The Supreme Court and its justices;
- (8) The Arkansas State Game and Fish Commission;
- (9) The Arkansas Department of Transportation;
- (10) The General Assembly; and
- (11) The respective staffs of the officers listed in this subsection.

(b) The General Assembly shall budget, approve, and appropriate expenditures of cash funds by the enactment of separate appropriation bills setting forth the purpose for

which the moneys are to be expended and the dollar amount to be expended for that purpose.

(c) The constitutional officers and agencies listed in subsection (a) of this section shall submit any budgetary information requested by the Legislative Council and shall undertake whatever budgetary procedures the Legislative Council may establish for the appropriation of cash funds.

(d) The constitutional officers and agencies listed in subsection (a) of this section shall not be charged a service charge under § 19-5-206 when complying with this section.

(e) This section does not provide the General Assembly with the authority to approve expenditures of the Arkansas State Game and Fish Commission or the Arkansas Department of Transportation, which shall be subject only to review and appropriation by the General Assembly.

Codifier's Note. No changes.

Subchapter 9 — Approval of Expenditures

Codifier's Note. Section 19-4-1102, concerning exemption from the preexpenditure voucher examination, was repealed by Acts 2001, No. 1453, § 28.

19-X-XXX. [19-4-1101] Examination and approval required.

(a) The expenditure of all funds deposited into the State Treasury ~~shall be~~ is subject to examination and approval in the manner provided ~~for~~ by this subchapter before the proposed expenditure is approved for payment from ~~such the~~ funds.

(b) ~~Funds of state agencies which State agency funds that~~ are not required by law to be deposited into the State Treasury ~~shall be~~ are subject to the procedures as required by § 19-4-801 et seq.

(c) ~~The Legislative Auditor shall have authority, in~~ In connection with ~~any an~~ examination of the fiscal activities of ~~any a state~~ agency, ~~the Legislative Auditor to may~~ audit any of the funds of the ~~state~~ agency.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1103] Responsibilities of ~~state~~ agency heads.

~~(a) It shall be the responsibility of each~~ The executive head of a state agency ~~to shall~~ establish:

~~(1) adequate~~ Adequate internal administrative procedures and controls to ensure:

~~(A) prompt~~ Prompt and accurate payment of obligations in order to promote good public relations and to take advantage of all available discounts; and

~~(B) It shall also be the responsibility of each executive head of a state agency to establish adequate administrative procedures to ensure that~~ That all financial transactions of the ~~state~~ agency are posted in the state's financial management

system in accordance with procedures established by the Chief Fiscal Officer of the State;

~~(2) (b) It shall also be the responsibility of the agency head to establish~~ a system of pre-audit within his or her state agency to ensure that checks and vouchers, before being released by the state agency, are prepared in accordance with all applicable purchasing and fiscal laws and rules by performing the following functions. He or she shall determine that:

~~(1)(A)~~ Services, materials, supplies, and equipment received comply with specifications indicated on purchase documents;

~~(2)(B)~~ Quantities received, as being indicated on the invoice, agree with those shown on the receiving report;

~~(3)(C)~~ Unit prices agree with those indicated on the purchase documents;

~~(4)(D)~~ The extensions and footings of the invoice are correct;

~~(5)(E)~~ The voucher or check is prepared in sufficient time to take advantage of all available discounts being offered;

~~(6)(F)~~ Sufficient appropriation and funds are available for payment of the obligation; and

~~(7)(G)~~ The obligation was incurred in conformity with all purchasing and fiscal laws;

~~(e) It shall also be the responsibility of the agency head to establish that:~~

~~(1)(3) Every~~That every voucher for a proposed disbursement is approved by the bonded disbursing officer of the state agency issuing the voucher or by his or her authorized agent;

~~(2)(4) An~~That an appropriation has been made to cover the proposed disbursement and that there is sufficient balance remaining in the appropriation account and in the fund against which it is drawn to ensure that the voucher can be converted into a valid warrant;

~~(3)(5) The~~That the proposed disbursement has been drawn on the proper voucher form and the name and address of the disbursing state agency and the name and address of the vendor or payee is properly identified on the voucher form;

~~(4)(6) The~~That the proposed voucher is prepared in accordance with the established general accounting procedures relating to appropriation titles and codes and the proposed transactions are identified and classified in accordance with the administrative rules on the subject; and

~~(5)(7) The~~That the voucher for the proposed disbursement is accompanied by proper supporting documentation, as evidence that the indebtedness has been incurred and that the amount for which the voucher is written corresponds with ~~such~~ the evidence.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1104] Duty to examine and approve.

~~(a) It shall be the duty of the~~The Chief Fiscal Officer of the State ~~to shall~~ design the state's financial management system to provide reasonable assurances that financial transactions conform to the provisions of law and rules.

~~(b)(1) He or she shall not be required to~~The Chief Fiscal Officer of the State ~~is not required to~~ pass upon the propriety of any financial transaction if ~~it the financial transaction~~ is found to conform to ~~the provisions of~~ this subchapter.

~~(2)~~ However, the Chief Fiscal Officer of the State may perform examinations of financial transactions to determine the propriety of the financial transactions in conformity with applicable laws and rules.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1105] Examination and approval generally.

~~(a) Before any a~~ voucher for the disbursement of funds in the State Treasury is presented to the Auditor of State for the issuance of his or her warrant ~~thereon in the payment of the voucher, it the voucher~~ shall be recorded in the state's financial management system in accordance with procedures established by the Chief Fiscal Officer of the State.

~~(b) The Auditor of State shall have the authority to may~~ perform an examination, under the procedures established in this ~~section~~subchapter, as he or she deems advisable before issuing his or her warrant in the payment of ~~the a~~ voucher for the disbursement of funds in the State Treasury.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1106] Erroneous or improper payments.

~~(a) The responsibility for recovery of erroneous or improper payments shall be with the~~The state agency executive head or the bonded disbursing officer, or his or her designated bonded assistant; ~~is responsible for recovery of erroneous or improper payments.~~

~~(b) the~~The Chief Fiscal Officer of the State, the Auditor of State, or the Treasurer of State ~~shall not be is not~~ liable under their surety bonds for any erroneous or improper payments so made.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1107] Supporting documents generally.

Supporting documents for the disbursement of state funds shall include the following:

(1) In connection with purchasing procedure, the Chief Fiscal Officer of the State shall prescribe and define the necessary documents and other evidence ~~which that~~ shall be for the purpose of determining whether the proper purchasing procedures have been complied with;

(2)(A) In all instances when the evidences of indebtedness are represented by vendors' invoices, the state agency shall retain in the permanent file of the business office of the state agency the original invoice and corresponding documentation in accordance with procedures established by the Chief Fiscal Officer of the State.

(B) In those instances when the daily transactions with vendors are numerous, such as in the case of retail service station purchases, the Chief Fiscal Officer of the State may prescribe the use of monthly statements from the vendors as supporting documents for the vouchers;

(3) In connection with printing contracts provided for by the Arkansas Constitution and laws of this state, the supporting documents shall be those prescribed by the Auditor of State or by the Department of Finance and Administration as appropriate;

(4)(A) In connection with the laws or rules governing travel, when individuals are reimbursed for expenses incurred for travel in connection with their official duties, the supporting papers shall be the forms or statements of ~~such the~~ expenses prescribed by the Chief Fiscal Officer of the State.

(B) In the case of per diem or other expenses established by law, the disbursing officer shall attach to the vouchers issued in payment of ~~such the~~ allowances a citation of his or her authority for making ~~such the~~ payments;

(5)(A) Any indebtedness or expense incurred in connection with an approved resolution of any state board or commission shall be made a part of the permanent minutes of the state board or commission.

(B) Copies of the resolution or minutes authorizing any indebtedness or expense shall be attached to the vouchers issued in payment of any indebtedness or expense; and

(6)(A)(i) The Chief Fiscal Officer of the State shall prescribe the forms of the vouchers to be used and the procedure to be followed in making payments in instances when the General Assembly has authorized grants:

(a) To public schools, public welfare recipients, counties, and municipalities;

(b) For other purposes specifically provided for by law;

(c) For payments made to individuals under retirement

systems; and

(d) For income tax refunds.

(ii) The Chief Fiscal Officer of the State may review all disbursements to determine that the disbursements are issued in accordance with their respective appropriations and that there are sufficient funds to cover all the payments.

(B) In the case of vouchers written upon the Public School Fund for state equalization aid, the Auditor of State shall process warrants to pay the vouchers upon certification by the Chief Fiscal Officer of the State that funds are available from general revenues available for distribution or from other sources for the benefit of the Public School Fund with which to pay the warrants when they are presented for payment.

(C) In the case of payments made to welfare recipients under the welfare laws of this state, the approved list of welfare recipients may be certified directly to the Auditor of State, who shall approve the issuance of warrants upon certification by the Chief Fiscal Officer of the State that funds are available from general revenues available for distribution or from other sources for the benefit of the Department of Human

Services Grants Fund Account of the Department of Human Services Fund with which to pay the warrants when they ~~shall beare~~ presented for payment.

(D) In the case of vouchers written upon the Arkansas Public Employees' Retirement System Fund, the Arkansas Local Police and Fire Retirement System Fund, the State Police Retirement Fund, the Arkansas Judicial Retirement System Fund, and the Arkansas Teacher Retirement System Fund for retiree benefits, the Auditor of State shall process paper or electronic warrants to pay the vouchers upon certification by the Chief Fiscal Officer of the State that funds are available from the Arkansas Public Employees' Retirement System, the Arkansas Local Police and Fire Retirement System, the State Police Retirement System, the Arkansas Judicial Retirement System, and the Arkansas Teacher Retirement System funds with which to pay the warrants when they ~~shall beare~~ presented for payment.

(E) In the case of vouchers written upon the Uniform Tax Rate Trust Fund, the Auditor of State shall process warrants to pay the vouchers upon certification by the Chief Fiscal Officer of the State that funds are available for the benefit of the Uniform Tax Rate Trust Fund with which to pay the warrants when they ~~shall beare~~ presented for payment.

(F) In the case of vouchers written upon specific funds receiving federal funding, according to the Cash Management Improvement Act of 1990, Pub. L. No. 101-453, Oct. 24, 1990, 104 Stat. 1058, agreement, the Auditor of State shall process warrants and the Treasurer of State shall redeem the warrants presented for payment upon notification by the Chief Fiscal Officer of the State that the ~~executive head of the~~ state agency ~~director~~ has certified to the Chief Fiscal Officer of the State that:

(i) A federal fund transfer request has been completed and accepted by the federal funding source; and

(ii) Federal funds will be transferred for the benefit of the state fund to pay the warrants.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1108] Retention of documents.

(a) The original evidences of indebtedness, including documents prepared in connection with purchasing procedure, and all original contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other original supporting papers shall be retained in the permanent file of the business office of each state agency. These documents shall be kept in a safe place subject to audit and shall not be destroyed until authorization is given for their destruction by the Legislative Auditor.

(b) With the approval of the Legislative Auditor, a state agency may retain evidences, to satisfy record retention policies, of indebtedness and other contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other supporting papers by microform or a form of stored images in a computer system or other form of computer technology in lieu of retaining the originals of ~~such the~~ documents.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1109] Procurement contracts.

Each state agency ~~which that~~ is authorized by law or under the purchasing procedures of this state to enter into contracts for the procurement of property, commodities, or services shall keep on file in their respective places of business copies of these contracts for public inspection or audit and shall make a copy of any such contract available to the Chief Fiscal Officer of the State when so required by him or her.

Codifier's Note. Technical changes only.

Subchapter 10 — Disbursement of Public Funds

Codifier's Note. Section 19-4-1208, concerning quarterly allotment procedure, was repealed by Acts 2001, No. 1453, § 38.

19-X-XXX. [19-4-1201] Disbursing officers.

(a) For the purpose of compliance with ~~the provisions of~~ this subchapter, the following ~~shall be~~are designated as disbursing officers:

- (1) The executive head of each state ~~department~~agency;
- (2) The executive head, or superintendent, of each state institution; and
- (3) The executive secretary of each state board or commission having

such an officer.

(b) The board having charge of any institution may designate any other full-time employee to act instead of the executive head, and the executive head of any other state agency may designate any other full-time employee to act in his or her stead.

(c) ~~All these disbursing officers shall be required to~~Disbursing officers under this section shall furnish bond to the state in the manner provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1202] Designation of disbursing officer.

(a) ~~In the event~~ If appropriations are made available to a state agency or to a nongovernmental agency or activity and no disbursing officer is provided for by law, the Chief Fiscal Officer of the State and the Auditor of State shall designate a person to act as disbursing officer and fix the amount of bond for such purposes.

(b) ~~In the event that~~ If the General Assembly enacts legislation that provides for more than one (1) disbursing officer from a fund or fund account and there are insufficient funds available to finance all appropriations made therein, the Chief Fiscal Officer of the State shall certify the amount of funds and appropriations to be made available for each disbursing officer.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1203] Disbursing agents.

~~In the event If~~ the executive head of ~~any a~~ state agency ~~shall designate~~ ~~some designates a~~ full-time employee to act as his or her agent in the disbursement of funds under his or her control, then that agent may act without furnishing additional bond if the executive head of ~~that the state~~ agency ~~shall notify notifies~~ the Chief Fiscal Officer of the State and the Auditor of State in writing of ~~such the~~ designation.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1204] Bond required.

(a) The disbursement of ~~any~~ funds in the State Treasury, of federal funds granted to the state or ~~any to a~~ state agency, of bank funds of ~~any a~~ state agency, of trust funds of ~~any a~~ state agency, or of any other special funds belonging to ~~any a~~ state agency shall be done only by a bonded official or bonded employee in the manner prescribed by law.

(b) Each disbursing officer or disbursing agent shall ~~be required to~~ furnish bond in the penal sum required by law or, in the absence of any law on the subject, in an amount fixed by the Chief Fiscal Officer of the State and the Auditor of State with a corporate surety company authorized to do business in this state and conditioned upon the faithful performance of his or her duties and for the proper accounting for all funds received and disbursed by him or her.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1205] Signature or facsimile.

(a) The original copy of all checks drawn in connection with the disbursement of public funds for which the disbursing officer is responsible shall bear the manual signature of the disbursing officer or his or her authorized agent, or may contain or bear a mechanically produced facsimile signature of the disbursing officer or his or her authorized agent.

(b) ~~Where When~~ the Chief Fiscal Officer of the State has determined that the executive head of a state agency has established adequate internal administrative procedures and controls pursuant to law, ~~which and that~~ determination ~~shall be has been~~ made only after the Chief Fiscal Officer of the State ~~shall have has~~ consulted with the Legislative Auditor, ~~he or she the Chief Fiscal Officer of the State~~ may grant an exemption from manual signatures to allow for a computer-produced digitized signature of the disbursing officer or his or her authorized agent.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1206] Duties generally.

(a) The bonded disbursing officer for each state agency or the bonded disbursing officer for ~~any a~~ regular or special fund provided for by the General Assembly ~~shall be is~~ responsible and held accountable for the proper expenditure of the funds under his or her control.

(b) ~~It shall be the responsibility and duty of each~~ Each disbursing officer or agent ~~to shall~~:

(1) Keep advised as to the availability of the appropriations and funds for which he or she is the disbursing officer and be informed as to the legality of and authority for any obligations ~~which that~~ may be incurred before any disbursements are made;

(2) Keep advised as to the laws or administrative rules relating to general accounting procedures and restrictions for the disbursement of funds; and

(3) Certify that:

(A) Any disbursements ~~which that~~ he or she may make are in accordance with the terms of any applicable contracts, purchasing procedure, or other authority;

(B) The services have been performed or the goods received; and

(C) The vendor or payee is entitled to the amount set forth in the check or voucher.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1207] Duty to monitor finances.

~~It shall be the duty and responsibility of the~~ The executive head of ~~the a state~~ agency for which appropriations are authorized and ~~of the state~~ agency's disbursing officer ~~to shall~~:

(1) Be cognizant at all times of the resources available, including applicable fund balances, revenues, and other income, for financing the appropriations authorized by the General Assembly;

(2) See that no obligations ~~shall be are~~ incurred ~~which that~~ cannot be lawfully discharged from funds appropriated or available from other sources when they become due and payable; and

(3) Not operate the state agency during any fiscal year from the then-current fiscal year's available resources at a level of operations that would require for the succeeding fiscal year funds in addition to those already authorized by the General Assembly.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1209] Compliance with other laws.

The disbursement of funds authorized by the General Assembly ~~shall be are~~ limited to the appropriations and the funds made available for the support of ~~such the~~ appropriations. The restrictions of the Arkansas Procurement Law, § 19-11-201 et seq., the Uniform Classification and Compensation Act, § 21-5-201 et seq., the Revenue

Stabilization Law, § 19-5-101 et seq., and rules promulgated by the Department of Finance and Administration authorized by law shall be strictly complied with in the disbursement of the funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1210] Revenues insufficient to meet appropriations.

(a) The disbursements of funds ~~shall be~~ subject to the controls of the procedures authorized by this subchapter, other acts of the General Assembly, and rules established by the Department of Finance and Administration.

(b) ~~In the event that~~ If during any fiscal year the governmental revenues available to the state or a state agency are not sufficient to cover the appropriations made by the General Assembly from ~~such the~~ revenues, then:

(1) The bonded disbursing officer for each state agency ~~shall be~~ responsible and held accountable for the incurring of any obligations and disbursements of any funds in behalf of the state agency for which he or she acts as disbursing officer. ~~It shall be his or her duty to~~ He or she shall keep advised as to the amount of governmental revenues available for the operation of his or her state agency. Each ~~such~~ disbursing officer is prohibited from incurring any obligations in excess of the funds made available by this chapter and other laws providing revenues for any such state agency, and ~~all such the~~ disbursing ~~officers shall be~~ officer is subject to the restrictions and limitations of this chapter;

(2) The Chief Fiscal Officer of the State shall exercise the powers of his or her office to enforce the fiscal laws of the state to prohibit deficit spending and to promulgate rules ~~which that~~ will require that all agencies comply with ~~such the~~ fiscal laws.

~~(3)(A) He or she~~ The Chief Fiscal Officer of the State may require, whenever he or she deems necessary, a financial report from any state agency.

~~(B) If any such a~~ financial report or any other available information of ~~any a state~~ agency ~~which that~~ has appropriated funds or ~~an a state~~ agency ~~which that~~ has both state and bank funds ~~shall reveal~~ reveals that the state agency is in financial distress, then ~~he or she~~ the Chief Fiscal Officer of the State may direct that all of the funds of the state agency, including any bank funds, ~~shall be~~ subject to approval under ~~the provisions of~~ this chapter;

~~(3)(4)~~ If during any year it is determined that the proposed disbursements exceed the amount approved for that year, then, upon direction of the Chief Fiscal Officer of the State, necessary reductions in proposed disbursements shall be made;

~~(4)(5)~~ If, in accomplishing the necessary reductions in disbursements, it ~~shall be~~ required to reduce the salaries of employees, the reductions shall be made in proportion to existing salaries, and the reductions shall be made in the salaries of all employees, including administrators and directors;

~~(5)(6)~~ The Chief Fiscal Officer of the State ~~is directed to~~ shall withhold all distributions of special and general revenues as prescribed in this chapter and in the Revenue Stabilization Law, § 19-5-101 et seq., at any time that a state agency fails to comply with the restrictive provisions of this chapter; and

~~(6)(7)(A) It is provided that the~~The creditors of any state agency shall have first consideration in connection with disbursement of the funds of the state agency.

(B) If the funds of any state agency become depleted to an extent that the creditors cannot be paid from funds on hand or ~~which-that~~ will become available during the same fiscal year, the Chief Fiscal Officer of the State shall direct the state agency to stop incurring obligations until the funds on hand and the funds estimated to become available are sufficient to meet all ~~such-the~~ obligations.

Codifier's Note. Technical changes only.

Subchapter 11 — Monitoring for Deficit Spending

19-X-XXX. [19-4-1301] Legislative intent and purpose.

(a) This subchapter is ~~intended to be an addition to the provisions of~~ the General Accounting and Budgetary Procedures Law, § 19-4-101 et seq., and other fiscal laws of this state. This subchapter is enacted for the purpose of imposing additional duties and responsibilities upon the Chief Fiscal Officer of the State to monitor state expenditures and financial obligations in order to assure that all state agencies, programs, and services plan and use the funds provided or made available for the support of the essential services of government within their respective jurisdictions. This monitoring shall be done without incurring obligations or commitments ~~which-that~~ would exhaust the available funds within a time frame of less than twelve (12) months or ~~which-that~~ would create deficits.

(b) The General Assembly is cognizant of the economic recession that has reduced the growth of state revenues that are available for the operation of many of the programmed commitments or expansions of services of government. By this subchapter the General Assembly intends to strengthen the responsibilities and duties of the Chief Fiscal Officer of the State to provide for the planned and orderly, yet rigid, enforcement of the various laws of this state designed to protect against deficit spending.

(c) It is further the intent and purpose of this subchapter to mandate that all public officials, administrators, and employees charged with the responsibility of administering and disbursing state funds be held strictly accountable for the administration of the programs under their jurisdiction. Those officials, administrators, and employees shall periodically reevaluate and modify, if necessary, the various programs and services under their respective jurisdiction to assure the orderly providing of the greatest possible level of essential services and programs on a regular twelve-month basis, within the limitation of the funds available.

(d) The General Assembly further recognizes that many state agencies may have to evaluate and curtail projected or planned program expansions. Many state agencies may also have to exercise options to reduce the levels of existing services or program commitments to keep the projected expenditures for ~~such-the~~ programs or services within the limitations of funds estimated to be available ~~thereforfor the programs or services~~, as provided in this subchapter. It is the intention of the General Assembly that each state agency review its ongoing obligations and services and make the necessary adjustments

to provide the greatest possible level of essential services commensurate with the funds available on a year-round, twelve-month basis.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1302] Provisions supplemental.

This subchapter is ~~intended to be~~ supplemental and in addition to the fiscal laws of this state and ~~shall repeal~~ ~~repeals~~ only ~~such those~~ laws and parts of laws ~~as that~~ are specifically in conflict with ~~this subchapter~~.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1303] Exemptions.

Funds disbursed by the Arkansas Department of Transportation, the Arkansas State Game and Fish Commission, and the Office of the Arkansas Lottery and the funds appropriated in the general appropriation bill provided for in Arkansas Constitution, Article 5, § 30, ~~shall be~~ ~~are~~ exempt from this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1304] Failure to conform to directives and mandates.

(a) If a state agency ~~shall fail or refuse~~ ~~fails or refuses~~ to conform to the directives and mandates of the Chief Fiscal Officer of the State to restrict or curtail its financial obligations or program commitments as intended by this subchapter, the ~~executive head of the state~~ ~~agency head~~ or members of the board or commission responsible ~~therefor for the state agency~~ may be guilty of misfeasance in office or employment and may be removed from office by appropriate legal proceedings.

(b) The fact that it may be necessary for ~~an a state~~ agency to reduce existing levels of services ~~in order~~ to conform to orders or directives of the Chief Fiscal Officer of the State, as intended by this subchapter, ~~shall not be~~ ~~is not~~ lawful justification for failure to conform ~~thereto to the orders or directives~~.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1305] Failure to perform duties.

If the Chief Fiscal Officer of the State fails to perform his or her duties as mandated under ~~the provisions of~~ this subchapter and within the time limitations set forth in ~~this subchapter~~, he or she ~~shall be~~ ~~is~~ guilty of misfeasance of his or her office and may be removed from office in the manner provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1306] Procedures for monitoring state agency expenditures and fiscal operations.

(a) In addition to the powers and duties provided under this chapter and other fiscal laws of the state, the Chief Fiscal Officer of the State shall invoke additional procedures to assure that all state agencies are operated on a planned and orderly basis of essential services within the limitations of funds available.

(b) In furtherance of the purposes of this subchapter, the Chief Fiscal Officer of the State shall institute the following additional procedures and controls:

(1)(A) At least thirty (30) days ~~prior to before~~ the commencement of each fiscal year, the Chief Fiscal Officer of the State shall make studies for the purpose of estimating the anticipated amount of general and special revenues to be made available for distribution under the ~~provisions of the~~ Revenue Stabilization Law, § 19-5-101 et seq., and for the support of state agencies ~~which that~~ derive their support from special revenues, for ~~such the~~ fiscal year or ~~such the~~ fiscal quarter, or for any calendar month if he or she deems it necessary. In addition, the Chief Fiscal Officer of the State shall compute the estimated amount of general revenues that will be available for distribution to the respective State Treasury accounts in accordance with the respective percentage distributions of general revenues authorized under the ~~provisions of the~~ Revenue Stabilization Law, § 19-5-101 et seq.

~~(B) It shall be the duty of each agency head~~ Each executive head of a state agency responsible for administering special revenues or federal funds ~~to shall~~ notify the Chief Fiscal Officer of the State of any unusual events ~~which that~~ would adversely affect the estimate of the moneys received upon which the state agency is operating. ~~Such The~~ notification shall be given immediately upon knowing of the existence of ~~such those~~ events by ~~agency heads~~ the executive head of the state agency;

(2) Upon completion of revenue estimates for each fiscal year or each fiscal quarter, or monthly if deemed necessary, the Chief Fiscal Officer of the State shall prepare schedules reflecting the estimated amount of general revenues to be available for distribution to the State Treasury funds and accounts for each of the state agencies ~~which that~~ share in the distribution of general revenue funds of the state, either in whole or in part. In addition, the Chief Fiscal Officer of the State may require the preparation of estimates from the administering state agency or prepare estimates of the anticipated amount of special revenues to be available for distribution to those state agencies ~~which that~~ receive support from special revenues, from both general and special revenues, or from cash funds or other sources;

(3)(A) After preparing the estimates and schedules for each fiscal year, fiscal quarter, or month, the Chief Fiscal Officer of the State shall review the annual operations budgets of each state agency.

~~(B) The Chief Fiscal Officer of the State shall institute such~~ controls ~~as that~~ he or she deems necessary to modify or restrict the level of approved expenditures that may be incurred by each state agency to assure that sufficient funds will be available to maintain a minimum level of essential services and programs by each state agency without undue interruption or curtailment of the level of programs and essential services provided for any extended period during each fiscal year or ~~which that~~ might

create circumstances that would institute deficit spending to meet the obligations or services in excess of the funds available for the support thereof, as provided by law; and

(4) If ~~the Chief Fiscal Officer of the State,~~ in reviewing the annual operations budgets of ~~any a~~ state agency, the Chief Fiscal Officer of the State determines that the level of operations ~~thereof of the state agency~~ or the projected commitment ~~thereof of the state agency~~ is being operated in a manner that would impose serious curtailment of essential services or would create circumstances of deficit spending, then he or she shall immediately notify the executive head of the state agency responsible for the operation of ~~such the~~ services as to the curtailments and controls that should be instituted to bring the level of operations or services within the necessary fiscal restraints recommended by the Chief Fiscal Officer of the State.

(c) ~~A-The Chief Fiscal Officer of the State shall furnish a~~ copy of each directive issued ~~pursuant to under~~ subdivision (b)(4) of this section ~~shall be furnished~~ to the Governor, to the Legislative Council, and to the Legislative Joint Auditing Committee.

Codifier's Note. Technical changes only.

Subchapter 12 — Reimbursements, Collections, and Refunds

19-X-XXX. [19-4-1801] Reimbursements and refunds generally.

(a) The Chief Fiscal Officer of the State shall prescribe the method of handling refunds and reimbursements to the state for moneys previously paid out or due the state. If no properly classified appropriation account exists on the books of the Chief Fiscal Officer of the State and the Auditor of State for which the respective refund is applicable, the Chief Fiscal Officer of the State ~~is authorized to may~~ establish ~~such the~~ appropriation account on the books of the Chief Fiscal Officer of the State, the Auditor of State, and the various fiscal officers.

(b) ~~No such refunds~~ A refund shall not cause a transfer of appropriation on the books of the Chief Fiscal Officer of the State, the Auditor of State, and the various fiscal officers except for:

- (1) Proceeds received from insurance policies for casualty losses by state agencies;
- (2) Proceeds received from vendors on account of overpayment of obligations remitted by state agencies;
- (3) Refunds to state agencies for cash advances or over-allocations made to state and local agencies for subgrants;
- (4) Refunds to state agencies for the erroneous payment or overpayment of salaries to state employees;
- (5) Proceeds derived from the maturity or redemption of investments;
- (6) Reimbursements to institutions of higher education for cash fund expenditures for salaries that are properly chargeable to funds in the State Treasury;
- (7) Federal reimbursements of expenses paid in advance by the state on behalf of the federal government; and
- (8) Reimbursements by vendors or their agents for warranties, product rebates, and service adjustments.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1802] Petty cash imprest funds.

(a) Petty cash imprest funds for ~~any a~~ state agency shall be approved by the Chief Fiscal Officer of the State only in the case of actual need for ~~such the~~ funds in connection with the daily operations of the state agency and ~~shall beare~~ subject to ~~such~~ limitations with respect to amount and use of the funds ~~as shall be~~ that may be prescribed by him or her.

(b) The petty cash imprest funds shall not be used to circumvent purchasing rules, nor for the purpose of reimbursing individuals for travel expenses.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1803] Collections generally.

All fines, fees, penalties, court costs, taxes, and other collections ~~which that~~, by the laws of this state, are to be remitted directly to the Treasurer of State for credit in the State Treasury to an account of ~~an agency of this state a~~ state agency shall be remitted directly to the state agency to whose account they are to be credited. Upon receipt, the state agency shall transmit them to the Treasurer of State who shall credit them in the State Treasury to the account of the state agency.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1804] Geological publications income.

Charges, income, receipts, or revenue derived from the sale of publications by the Arkansas Geological Survey shall be deposited into the State Treasury as a refund to expenditures.

Codifier's Note. No changes.

19-X-XXX. [19-4-1805] Deposits for highway employees retirement.

All moneys received in the State Treasury for deposit into the State Highway Employees' Retirement System Fund that are derived from the sale or redemption of stocks, bonds, or other securities, other than interest, are to be classified and handled on the books of the Treasurer of State, the Auditor of State, and the Department of Finance and Administration as a refund to expenditures.

Codifier's Note. No changes.

19-X-XXX. [19-4-1806] Grants, aids, and donations.

All state agencies are authorized to accept grants, aids, and donations and to enter into contracts to accept grants, aids, and donations. Following procedures prescribed by the Chief Fiscal Officer of the State, funds received from grants, aids, and donations may be deposited, disbursed, budgeted, and regulated.

Codifier's Note. No changes.

19-X-XXX. [19-4-1807] Federal funds generally.

(a) ~~In the event~~ If the Congress of the United States ~~shall appropriate~~ appropriates funds for the benefit of the state or any state agency or ~~in the event~~ if any federal funds ~~shall be~~ are paid to the state or any state agency ~~thereof~~ for the purpose of reimbursing the state for funds previously paid out, and ~~in the event~~ if any such federal funds are deposited ~~in~~ into the State Treasury and there is no law providing for the depositing of ~~such those~~ moneys ~~in~~ into a state fund or appropriating them from a state fund, taking into consideration the provisions and requirements of the miscellaneous federal grant appropriation, then the Chief Fiscal Officer of the State ~~shall have the authority to~~ may direct the State Treasury to establish funds, fund accounts, or accounts on the books of the various fiscal officers of the state for the purpose of handling and disbursing these federal funds.

(b) Any such federal funds shall be handled only in accordance with the purpose for which the funds were granted to, or paid over to, the state or any state agency ~~thereof~~. All such federal funds ~~shall be~~ are subject to the procedures prescribed by the Chief Fiscal Officer of the State for the disbursement of funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1808] Federal funds for vocational schools.

Reimbursements of federal funds to the Division of Career and Technical Education Fund Account shall be construed to be income of the fiscal year in which the reimbursements were received.

Codifier's Note. No changes.

Subchapter 13 — Federal Grants and Aids

19-X-XXX. [19-4-1901] Submission of requests.

(a) Requests for federal funds for grants, aids, reimbursement, and direct or indirect cost reimbursement plans, other than research grants, originated by a state agency other than a state institution of higher education shall be submitted to the Department of Finance and Administration ~~prior to~~ before their submission to the granting source.

(b) Excepting the provisions of § 19-4-1907, the remainder of this subchapter ~~shall not be applicable~~ does not apply to state institutions of higher education.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1902] Preliminary or informal proposals.

(a) Preliminary or informal proposals ~~which that~~ do not commit personnel, space, facilities, or state funds may be submitted directly to the granting source.

(b) However, when the grant requested, if approved, would result in the commitment of state personnel, space, facilities, equipment, or funds, or the program to be proposed by the state agency with the resources from the federal grant has not received specific legislative authorization through an appropriation or specific enabling legislation, the requesting state agency shall notify, in writing, the Secretary of the Department of Finance and Administration that ~~such the~~ preliminary or informal proposal is being made and shall briefly describe it.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1903] Evaluation report.

Each request submitted to the Department of Finance and Administration shall be accompanied with an evaluation report prepared by the state agency that includes without limitation the following information ~~as follows, but not necessarily limited thereto~~:

- (1) A description of the purpose of the program;
- (2) An explanation of the relationship of the program or plan to the state agency's total program and why the program is needed;
- (3) Its priority in the total program;
- (4) A statement whether similar programs are being conducted, if known, or could be conducted in or by other state agencies;
- (5) An explanation of the effects of this program and the state's obligation, if any, to continue the program, and the level of continuance, ~~in the event if~~ federal funds are curtailed;
- (6) A statement of how the state agency's programs and objectives would be affected if the request is not approved; and
- (7) The amount of overhead payment anticipated from federal funds, and its adequacy, to reimburse the state agency and central state services for actual indirect costs reimbursements.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1904] Receipt of funds.

(a) When ~~any~~ federal funds, grants, aids, or reimbursements, including unsolicited funds, are received by a state agency, the Department of Finance and Administration shall be notified on forms to be prescribed by the Secretary of the Department of Finance and Administration.

(b) The department shall prescribe procedures for quarterly reporting information relative to grants, aids, reimbursement, and direct or indirect cost reimbursement plans; and research grants and aids for the institutions of higher education.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1905] Research grants.

The Department of Finance and Administration shall prescribe procedures for reporting information relative to federal research grants and aids for the colleges and universities.

Codifier's Note. No changes.

19-X-XXX. [19-4-1906] Letters of credit — Definitions.

(a) As used in this subchapter, ~~unless the context otherwise requires:~~

(1) “Checks-paid letter of credit” means a system ~~which that~~ requires state warrants to be issued without federal moneys on deposit in the State Treasury. The federal share of the warrants ~~would~~ only become available to the Treasurer of State on the day the warrants are presented for redemption. A receipt ~~would be~~ processed and credited to the proper fund before the warrants are redeemed;

(2) “Delay-of-drawdown letter of credit” means a system ~~which that~~ requires the Auditor of State to issue warrants without federal moneys on deposit in the State Treasury for specific programs primarily financed by federal moneys. Moneys are drawn upon the letter of credit and deposited with the Treasurer of State based on an agreement with the United States Government establishing warrant redemption patterns. Deposits are made each day based on estimates of the amount of warrants to be redeemed each day. ~~In the event that~~ If warrants are presented for redemption on a given day in excess of the amount deposited ~~in into~~ the State Treasury, an additional amount of moneys may be requested on a letter of credit and deposited with the Treasurer of State to enable proper warrant redemption and to prevent deficit spending; and

(3) “Federal letter of credit” means an instrument certified by an authorized official of a grantor agency which authorizes a grantee to draw funds needed for immediate disbursement in accordance with ~~the provisions of~~ Treasury Circular 1075.

(b)(1) Upon approval of the Chief Fiscal Officer of the State and under procedures prescribed by the Chief Fiscal Officer of the State, ~~Letters-letters~~ of credit, either individually or under a single, unified, checks-paid, or delay-of-drawdown system may be included and accounted for on the books of record of the Auditor of State, ~~the~~ Chief Fiscal Officer of the State, and ~~the~~ applicable state agency as deferred federal revenues to be treated as an asset comparable to “cash on hand”. In connection therewith, the Chief Fiscal Officer of the State may direct the creation and establishment of a revolving paying account on the books of records of the applicable state's accounting records. Furthermore, upon implementation of a checks-paid or delay-of-drawdown system;

~~(A) -the~~ The affected state agency may issue vouchers;

~~(B) the~~ The Department of Finance and Administration may approve vouchers for payment; and

~~(C) the~~ The Auditor of State may issue warrants for federal programs without regard to federal fund or paying account balances on deposit in the State Treasury.

(2)(A) ~~In no event shall the~~ The Treasurer of State ~~shall not~~ redeem any warrants without sufficient fund balances on deposit equal to the total amount of warrants presented for redemption.

(B) In no event shall the implementation of a checks-paid or delay-of-drawdown letter of credit system be construed as deficit spending.

(C) The Chief Fiscal Officer of the State, after consulting with the Auditor of State and the Treasurer of State, may prescribe ~~such~~ rules as necessary to implement a checks-paid or delay-of-drawdown letter of credit system.

(3) ~~No A state~~ agency shall ~~not~~ implement a checks-paid or delay-of-drawdown letter of credit system except upon approval of the Chief Fiscal Officer of the State and upon advice of the Legislative Council.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1907] Quarterly reports.

(a)(1) The Secretary of the Department of Finance and Administration shall file quarterly reports with the Legislative Council itemizing and summarizing all contracts or agreements entered into by the Governor of the State of Arkansas with the federal government, or any agencies or instrumentalities ~~thereof of the federal government~~, whereby the State of Arkansas is to participate in any program involving the expenditure of federal funds.

~~(2) These~~ The quarterly reports shall be filed, whether or not state funds are obligated in connection therewith, with respect to new federal programs or expansions of existing federal programs ~~which that~~ were not in existence or ~~which that~~ were not implemented by state participation, at the time of the adjournment of the regular session of the General Assembly and entered into ~~prior to before~~ the convening of the next regular session of the General Assembly.

(b) ~~The report shall list, with~~ With respect to each ~~such~~ contract or agreement, ~~the report shall list:~~

(1) A brief statement of the purposes of the contract or agreement;

(2) The amount of federal funds to be expended ~~thereunder~~ under the contract or agreement;

(3) The amount of any state matching funds required in connection with ~~such the~~ program, if any, related to the contract or agreement;

(4) The name of the state agency that will administer the program, if any, related to the contract or agreement; and

(5) ~~Such~~ Any additional information ~~as that~~ will enable the members of the Legislative Council to determine the nature and purposes of the contract or agreement.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-1908] Review and continuance of programs.

(a)(1) The Legislative Council shall review the quarterly reports filed by the Secretary of the Department of Finance and Administration as required in this subchapter.

(2) The Legislative Council shall submit ~~such~~ findings and recommendations to each succeeding regular session of the General Assembly for enabling legislation to implement, restrict, or prohibit the state's participation in any such new federal program or expanded federal program ~~which-that~~ was implemented by contract or agreement entered into by the Governor subsequent to the adjournment of the preceding session of the General Assembly.

(b)(1) ~~In the event~~If the next regular session of the General Assembly ~~shall fail~~fails to prohibit or restrict the state's participation in any new or expanded program implemented by contract or agreement signed by the Governor with the United States Government during the interim since the immediately preceding regular session of the General Assembly, then the state may continue to participate in the federal program.

(2)(A) ~~On the other hand~~However, if the General Assembly ~~shall restrict or prohibit~~restricts or prohibits the state's participation in any new or expanded federal program implemented by contract or agreement subsequent to the last regular session, then it ~~shall be~~is unlawful for the state to continue to participate in or to expend any state funds in connection with any such program.

(B) All contracts or agreements entered into by the Governor or any agency of the state acting under authority of the Governor ~~shall be~~void and the state's participation therein ~~shall cease~~ceases upon the adjournment of the General Assembly, or at such later date if a later date for the termination of the state's participation therein has been prescribed by law.

Codifier's Note. Technical changes only.

Subchapter 14 — Losses and Recoveries

19-X-XXX. [19-4-2001] Notice and proof of loss.

~~It shall be the duty of the~~The Chief Fiscal Officer of the State ~~to~~shall give notice and make proof of loss to, and demand payment of, the surety of any bond executed by any state officer or employee in which the audit report by the Legislative Joint Auditing Committee of the records and accounts shows that ~~such-the~~ officer or employee and his or her surety may in any way be liable.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-2002] Payment of loss.

(a) Within a reasonable time after the Chief Fiscal Officer of the State has given notice and made proof of loss and demand for payment as prescribed in this subchapter, the surety shall make payment to the Chief Fiscal Officer of the State of the amount so found to be due. The Chief Fiscal Officer of the State shall forthwith transmit the amounts so received to the Treasurer of State with instructions to credit it to the fund, fund accounts, or accounts entitled to ~~such the~~ funds.

(b) If the amounts so recovered are funds that are not required by law to be deposited into the State Treasury, then the funds shall be transmitted by the Chief Fiscal Officer of the State to the ~~state~~ agency to which the recovered funds belong, with instructions to credit it to the accounts entitled to ~~such the~~ funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-2003] Legal action.

~~In the event any surety shall fail or refuse~~If a surety fails or refuses to pay over the amounts so found to be due, the Chief Fiscal Officer of the State shall give notice of the failure or refusal to the Attorney General. The Attorney General shall immediately take ~~such the~~ legal action ~~as shall be~~that is necessary to collect the amount so found to be due from the officer or employee and his or her surety.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-2004] Auditor's testimony.

(a) In all criminal or civil actions brought as the result of the findings set forth in an audit report, the auditors making the audit shall give testimony upon request of the proper officers of the court and otherwise make their services available in the prosecution of any action.

(b) ~~Auditors shall not be~~ An auditor is not entitled to witness fees for giving testimony.

Codifier's Note. Technical changes only.

Subchapter 15 — State-Funded Expenses of Constitutional Officers

19-X-XXX. [19-4-2101] Definition.

~~For purposes of this subchapter the term~~As used in this subchapter, “constitutional officers” means the Governor, the Lieutenant Governor, the Attorney General, the Secretary of State, the Treasurer of State, the Auditor of State, and the Commissioner of State Lands.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-2102] Documentation required.

(a) For all expenditures exceeding twenty-five dollars (\$25.00), all constitutional officers and their employees shall ~~hereafter~~ file with their disbursing officers the following documents to substantiate expenditures for transportation, lodging, food, or any other expense to be paid from the maintenance and operations moneys appropriated by the General Assembly:

- (1) A copy of the vendor's invoice or receipt;
- (2) A statement of the purpose of the expenditure; and
- (3) The names of all persons for which the expenditure was incurred.

(b) For all expenditures not exceeding twenty-five dollars (\$25.00), all constitutional officers and their employees shall ~~hereafter~~ file with their disbursing officers the following documents to substantiate expenditures for transportation, lodging, food, or any other expense to be paid from the maintenance and operations moneys appropriated by the General Assembly:

- (1) A statement of the purpose of the expenditure;
- (2) The amount of ~~such-the~~ expense;
- (3) The date, place, and nature of ~~such-the~~ expense; and
- (4) The business relationship of any persons for whom the expenditure was incurred, including ~~such-the~~ person's identity, title, or other information sufficient to establish ~~such-the~~ relationship.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-2103] Expenditures to be for official state business only — Exemptions.

(a) ~~(1) No-A~~ constitutional officer or an employee of a constitutional officer shall not expend for personal use any moneys appropriated by the General Assembly for the maintenance and operation of the office, ~~and the~~

_____ (2) The moneys appropriated for the maintenance and operation of the offices of the constitutional officers shall be expended only for official state business.

(b) This subchapter does not apply to the purchase, maintenance, and operation of state-owned motor vehicles.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-2104] Expenditures — Disapproval.

~~No-A~~ disbursing officer of state funds shall not approve any expenditure from maintenance and operation funds for expenses for a constitutional officer or an employee of a constitutional officer unless the request for the expenditure is accompanied by the documentation required by this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-2105] Retention of documentation.

The constitutional officers and their employees shall retain the original documentation required by this subchapter for a period of three (3) years after the date of the request for expenditure.

Codifier's Note. No changes.

Subchapter 16 — Review of Discretionary Grants

19-X-XXX. [19-4-2201] Definitions — Review generally — Exempt grants.

(a) ~~For the purposes of~~ As used in this subchapter:

(1) “Discretionary grant” means a grant in which the recipient of the grant funds or the formula for the grant award is not specifically stated in the legislation authorizing the grant;

(2) “Nondiscretionary grant” means a grant in which the recipient of the grant funds or the formula for the grant award is specifically stated in the legislation authorizing the grant, or in specific state agency rules promulgated by the state agency and reviewed by the Legislative Council, or in the case of federal funds, in the statute, regulation, or other federal directive ~~which-that~~ restricts the disbursement of the funds according to federal guidelines; and

(3) “State agency” means:

(A) Every board, commission, department, division, or office of state government whether executive, legislative, or judicial; and

(B) All state-supported postsecondary educational institutions, including, ~~but not limited to, colleges and universities, without limitation~~ vocational and technical schools, and community colleges.

(b) ~~(1) Hereafter, no A~~ state agency shall not award any discretionary grant ~~prior to before~~ review by the Legislative Council between legislative sessions, or by the Joint Budget Committee during legislative sessions.

~~(2)~~ (2) However, if a state agency determines that an emergency exists requiring the discretionary grant to be awarded ~~prior to before~~ review, it may award the discretionary grant ~~prior to before~~ the review by the Legislative Council or the Joint Budget Committee, and shall immediately notify the Legislative Council between legislative sessions, or the Joint Budget Committee during legislative sessions, as to the facts constituting the emergency.

(c) Grants exempt from review ~~shall~~ include:

(1) Grants for which the total consideration is less than or equal to ten thousand dollars (\$10,000);

(2) Nondiscretionary grants as determined by the state agency;

(3) Grants to another governmental entity such as a state agency, public educational institution, federal governmental entity, or body of a local government;

(4) Disaster relief grants;

(5) Grants identified as not requiring review by the Legislative Council between legislative sessions, or the Joint Budget Committee during legislative sessions;

(6) Grants containing confidential information, the disclosure of which is determined by the state agency to constitute a violation of other provisions of law regarding disclosure; and

(7) Any scholarship or financial assistance award to, or on behalf of, a postsecondary student.

Codifier's Note. Technical changes only.

19-X-XXX. [19-4-2202] Review of nonexempt grants.

The Legislative Council between legislative sessions, and the Joint Budget Committee during legislative sessions, shall review all nonexempt discretionary grants by state agencies, and notify the state agencies as to the results of the review. The Legislative Council or the Joint Budget Committee shall notify state agencies of any other grants identified as not requiring review.

Codifier's Note. Technical changes only.

Chapter 5 — Depositories for Public Funds

Subchapter 1 — General Provisions

Subchapter 2 — Securities for Deposits

Codifier's Note. Section 19-8-301 et seq., concerning the Local Government Joint Investment Trust Act, is not included in this proposed recodification of Title 19. It is recommended that § 19-8-301 be codified as a new chapter in Subtitle 4 ["Public Finance Generally"] of Title 14 ["Local Government"].

Subchapter 1 — General Provisions

19-X-XXX. [19-8-101] Definitions.

As used in this subchapter:

~~(a)~~(1) "Bank" or "banking institution" means ~~any a~~ state bank, national bank, savings bank, savings association, thrift, or other financial institution authorized to do business and having a main office or branch office in this state, which is insured by the Federal Deposit Insurance Corporation; ~~and~~

~~(b)~~(2) "Public funds" or "funds" means ~~any and all kinds of~~ funds handled by treasurers, collectors, commissioners, sheriffs, clerks, and receivers appointed under § 14-62-104.

Codifier's Note. The phrase, "As used in this subchapter", has been inserted at the beginning of this section to clarify that the defined terms apply to the subchapter. Technical changes have also been made.

19-X-XXX. [19-8-102] Legal funds.

The legal funds referred to in ~~§§ 19-8-101 — 19-8-107~~this section, § 19-8-101, and §§ 19-8-103 — 19-8-107 as being eligible for deposit in depositories shall include ~~any and all~~ funds that may come into the hands of ~~all~~ treasurers, collectors, commissioners, sheriffs, clerks, and receivers by reason of their official capacities as commissioners.

Codifier's Note. Technical changes only.

19-X-XXX. [19-8-103] Penalties.

(a)(1) It is a felony, punishable by fine of not more than one thousand dollars (\$1,000) or one (1) year in prison, or both, for ~~any-an~~ officer of ~~any-a~~ bank to accept for deposit more public funds in the aggregate than that amount designated by this section, § 19-8-101, § 19-8-102, and §§ 19-8-104 — 19-8-107.

(b)(1) ~~In no instance shall more~~ More than twenty-five percent (25%) of the total general deposits of public funds shall not be accepted until they have been reduced to the proper proportion of general deposits.

(2) When necessary, the depository boards ~~are authorized to may~~ order a reduction of deposits in ~~any-a~~ bank so as to conform to the twenty-five percent (25%) limitation provided for in this section.

(3) ~~Any-A~~ public officer knowingly depositing public funds in excess of this amount shall likewise be guilty of a felony and subject to the same penalty as prescribed in this ~~subsection-section~~ and shall be removed from office.

(b)(c) The penalties provided in this section also shall apply in the event of a depository bank's investing any deposits in excess of the twenty-five percent (25%) limitation in any manner other than that provided in § 19-8-105(b) permitting a deposit in excess of the twenty-five percent (25%) limitation.

Codifier's Note. Technical changes only.

19-X-XXX. [19-8-104] Investment of public funds.

(a) Except as provided in subsection (b) of this section, all public funds ~~as defined in § 19-8-101~~ shall be deposited into banks located in the state.

(b) A school district may seek a hardship waiver from the Legislative Joint Auditing Committee from this section and deposit public funds into an out-of-state bank if:

(1) The school district is designated as an isolated school district under §§ 6-20-601 and 6-20-602;

(2) The school district lies on the borders of the state line;

(3) The nearest Arkansas bank is located at least eighteen (18) miles from the administrative offices of the school district;

(4) The administrative offices of the school district are located within six (6) miles from an out-of-state bank; and

(5) The out-of-state bank meets all other requirements concerning collateralization of state funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-8-105] Annual list of eligible banks.

(a) Annually, on December 1, the Bank Commissioner shall furnish to the governing board of each city, or town officer, and the county board of each county, and also any officer of any improvement district or any other political subdivision, having the supervision of public funds or funds belonging to the state or any political subdivision a list of all the banks or banking institutions doing business in this state ~~which that~~ are members of the Federal Deposit Insurance Corporation. The commissioner shall recommend the maximum amount of deposit of public funds each bank shall be allowed to receive. None of these public funds shall be deposited into any bank other than those contained in the list.

(b)(1) ~~In no instance shall the~~The commissioner ~~shall not~~ recommend, ~~or any~~ and a bank ~~shall not~~ accept, for deposit more public funds than twenty-five percent (25%) of the total of its general deposits, exclusive of the public funds.

(2) Public money in excess of the amount allowed in this section, if approved by the governing board, may be deposited into an authorized bank if the excess deposit is carried in cash, United States Government Bonds, Housing and Home Finance Agency bonds, or demand loans on cotton of the kind commonly known as Commodity Credit Corporation loans, being only such loans as are guaranteed by the United States.

Codifier's Note. Technical changes only.

19-X-XXX. [19-8-106] Depository boards.

(a)(1)(A) The quorum court of each ~~of the several counties~~county shall by ordinance establish a county depository board.

(B) The county depository board ~~is to~~shall be composed of the county judge, the county treasurer and county collector, or the sheriff when acting as ex officio tax collector, or those officials performing the duties of the above officials ~~where~~ when an elective county office has been changed in accordance with Arkansas Constitution, Amendment 55.

(2) The board shall designate depositories and supervise the depositing of all county funds and all other public funds held by the county treasurer, except funds of a school district, and also shall designate depositories and supervise the depositing of all funds collected and held by the county collector.

(3) The board may also require county officials to settle with the county treasurer more frequently than required by Arkansas law.

(b)(1) Except as provided in subdivision (b)(2) of this section, the following persons shall constitute a three-member board to designate depositories and supervise the depositing of municipal funds:

(A) A mayor;

(B) A city clerk or recorder or clerk-treasurer or recorder-treasurer; and

(C) A city council member selected by the city council.

(2) Although the board shall not total more than three (3) members, the city council may replace one (1) of the three (3) board members listed in subdivision (b)(1) of this section with the city finance officer or other official.

(3) A majority of the board members shall be necessary to conduct business and to constitute a quorum.

(c) The commissioners of road, drainage, levee, and other improvement districts shall designate depositories and supervise the depositing of funds of their respective districts.

(d)(1) The board of directors of ~~any-a~~ school district shall constitute a board to designate depositories and supervise the depositing of school district funds.

(2) All school district funds, whether held by the treasurer of the school district or by the county treasurer, shall be deposited as designated by the board of directors.

(e) A receiver appointed under § 14-62-104 shall be a designated depository and supervise the depositing of funds collected under § 14-62-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-8-107] Depository agreements.

(a)(1) After the receipt from the Bank Commissioner of the list of banks or banking institutions eligible for public deposits, the depository boards shall:

(A) Designate the banks or banking institutions into which the funds shall be deposited; and

(B) With each bank or banking institution designated under subdivision (a)(1)(A) of this section, enter into a depository agreement and any supplemental agreements under subsection (c) of this section needed to perfect security of public deposits not fully insured directly by the United States.

(2) The depository boards may at any time enter into depository agreements with any new bank chartered if the bank is certified by the commissioner as being eligible as a depository of public funds under the laws of this state.

(3)(A) All depository agreements and supplemental agreements required for creating an enforceable perfected security in collateral for deposits of public funds shall continue in full force until the bank or banking institution receives written notice of revocation by the depository board or until there is a change of membership on the depository board as prescribed in this subsection.

(B) Depository agreements and supplemental agreements required to create an enforceable perfected security in collateral for deposits shall be updated at the time a new treasurer takes office.

(C) Except as provided under subdivision (a)(3)(A) of this section, agreements required to be signed by all members of a depository board shall be changed at the time of membership change on the depository board.

(b)(1) The treasurers or other public officials or other persons having custody of public funds shall deposit those public funds into the designated depositories.

(2) The depositing of public funds as required under subdivision (b)(1) of this section into the designated depositories shall relieve the public officer or other person and his or her sureties from any liability for the loss of the public funds by reason of the default or insolvency of any depository.

(3) County officials shall make timely deposit and investment of public funds to earn optimum interest consistent with the prudent investor rule defined by Arkansas law.

(c)(1) County and municipal officials shall:

(A) Require security for the deposit of public funds in the form of a demand deposit, a savings deposit, or a time deposit for amounts not fully insured directly by the United States; and

(B) Enter into supplemental agreements with each depository banking institution that satisfy the requirements of this subsection.

(2)(A) The Treasurer of State shall make available upon request to any county or municipality fillable depository agreement forms designed for county and municipal governments and any necessary supplemental agreement forms required for collateralizing public funds.

(B) The forms shall include language necessary to create an enforceable perfected security interest in all collateral for deposits.

(3) Depository boards and banks or banking institutions giving or holding collateral for deposits of public funds shall comply with federal laws and regulations so that the governmental entity or political subdivision depositing public funds holds a valid claim in deposits and collateral given for those deposits against, and prevent avoidance of such a claim by, the Federal Deposit Insurance Corporation or its successor or any similar deposit insurance agency acting as receiver, conservator, or in any other capacity.

(4) All security required under this subsection shall meet the requirements of an eligible security under § 19-8-203 and § 23-47-203(c).

(5) Public officials may require as a condition for placing deposits or keeping funds on deposit such financial data as they need to make an informed decision, including without limitation quarterly financial statements, quarterly profit and loss statements, and tangible net worth or capital-to-assets ratios.

Codifier's Note. No changes.

19-X-XXX. [19-8-108] Mortgages and securities as security.

~~Whenever~~When securities must be furnished by ~~any~~a depository in the State of Arkansas as security for the deposit of ~~any funds whatsoever~~, or ~~wherever when~~ securities must be deposited with ~~any~~an official of the State of Arkansas ~~pursuant to~~ under ~~any~~a statute of this state, mortgages insured and debentures issued by the Federal Housing Administration and obligations of national mortgage associations shall be considered eligible securities for ~~such~~those purposes.

Codifier's Note. Technical changes only.

19-X-XXX. [19-8-109] Housing agency bonds as security.

All banks ~~which that~~ are by law authorized to accept deposits of public funds may tender, and all officers or boards whose duty it is to award contracts for the deposit of public funds and all officers of boards whose duty it is to accept security for the deposit of public funds may accept bonds of the Housing and Home Finance Agency as security for deposits of public funds at the face value of the bonds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-8-110] Farm credit obligations as security.

It ~~shall be is~~ lawful for ~~any a~~ person, firm, or corporation required by law to maintain a cash deposit as public security, or in lieu ~~thereof of a cash deposit~~ to file a bond of approved security in favor of the State of Arkansas, to deposit with the officer of the State of Arkansas designated as the custodian of funds, in lieu of a cash deposit, an amount of notes, bonds, debentures, or other similar obligations issued by the Federal Land Banks, Federal Intermediate Credit Banks, or Banks for Cooperatives, or any other obligations issued ~~pursuant to the provisions of an act of Congress of the United States known as under~~ the Farm Credit Act of 1971, and acts amendatory thereto, which at ~~the their~~ market value ~~thereof shall equal or be equal or are~~ in excess of the amount required as a cash deposit.

Codifier's Note. Technical changes only.

19-X-XXX. [19-8-111] Additional authority for investment of public funds —
Definition.

(a) Notwithstanding any law to the contrary, including §§ 19-8-103 and 19-8-105, the state or local government and any trusts established under the Local Government Joint Investment Trust Act, § 19-8-301 et seq., may invest public funds through an eligible bank under § 19-8-105 if:

(1) The bank arranges for the deposit of all or a portion of the funds into one (1) or more banks or savings and loan associations located inside the United States for the account of the state or local government or trust;

(2) Each deposit is insured by the Federal Deposit Insurance Corporation for one hundred percent (100%) of the principal and accrued interest of the deposit;

(3) The bank acts as custodian of the deposits made for the account of the state or local government or trust and, as custodian, is charged with the care of the deposits and their segregation in appropriate records reflecting the total principal amount of the deposits for each custodial account; and

(4) On the date the funds are deposited according to subdivision (a)(1) of this section, the bank receives an amount of deposits from customers of other financial institutions located inside the United States that is equal to or greater than the amount of the funds invested by the state or local government or trust.

(b) For any investment of public funds under this section, the provisions of §§ 19-8-106 and 19-8-107 apply only to the eligible bank selected under subsection (a) of this section.

(c) Additional security shall not be required for investments of public funds under this section.

(d) As used in this section, "local government" means ~~any-a~~ city, county, town, or other political subdivision of the State of Arkansas, including, but not limited to, any:

- (1) School district or community college district;
- (2) Improvement or other taxing or assessing district;
- (3) Department, instrumentality, or agency of ~~any-a~~ city, county, or other political subdivision, including, ~~but not limited to,~~ without limitation any local fire and police pension or relief funds; and
- (4) Local government association as defined in § 19-8-303.

Codifier's Note. Technical changes only.

Subchapter 2 — Securities for Deposits

19-X-XXX. [19-8-201] Legislative intent and construction.

The law specifying what securities may be accepted as security for the deposit of public funds of the State of Arkansas or any political subdivision of the state is inadequate in that it is unduly restrictive on the types of securities ~~which-that~~ may be accepted. The types of securities ~~which-that~~ may be accepted as security for deposits of public funds is in need of being expanded, and this subchapter is supplementary to and does not repeal any existing law ~~which-that~~ specifies certain securities ~~which-that~~ may be accepted as security for deposit of public funds. To that end, this subchapter is declared to be remedial and ~~should-shall~~ be liberally construed.

Codifier's Note. Technical changes only.

19-X-XXX. [19-8-202] Definition.

As used in this subchapter, "public funds" means ~~,but shall not be limited to,~~ without limitation funds of:

- (1) The State of Arkansas, or any agency, department, board, commission, or instrumentality thereof;
- (2) ~~Any-A~~ political subdivision of the State of Arkansas, or ~~any-an~~ agency thereof;
- (3) ~~Any-A~~ school board or school district;
- (4) ~~Any-An~~ improvement or other taxing or assessing district;
- (5) ~~Any-A~~ public corporation or authority created by or recognized by the State of Arkansas, or any political subdivision thereof; and
- (6) A receiver appointed under § 14-62-104.

Codifier's Note. Technical changes only.

19-X-XXX. [19-8-203] Eligible security for deposits.

(a) ~~Whenever, pursuant to any statute of the state, any~~When a depository in the State of Arkansas must furnish security for the deposit of any public funds, pursuant to Arkansas law or ~~whenever anywhen~~ security must be granted to ~~any a~~ public official in connection with public funds, the following shall be considered as eligible security for such purposes and subject to the depositor's discretion regarding the suitability of the collateral:

(1) The pledge or escrow of the assets of the bank consisting of ~~any an~~ investment in which a state bank may invest pursuant to under § 23-47-401;

(2) A surety bond issued by an insurance company licensed under the laws of the State of Arkansas and either:

(A) Rated "A" or better by any one (1) or more of the following rating agencies:

- (i) A.M. Best Company, Inc.;
- (ii) Standard & Poor's Insurance Rating Service;
- (iii) Moody's Investors Service, Inc.; or
- (iv) Duff & Phelps Credit Rating Co.; or

(B) Listed on the then-current United States Department of the Treasury Listing of Approved Sureties;

(3) Private deposit insurance issued by an insurance company licensed under the laws of the State of Arkansas and either:

(A) Rated "A" or better by any one (1) or more of the following rating agencies:

- (i) A.M. Best Company, Inc.;
- (ii) Standard & Poor's Insurance Rating Service;
- (iii) Moody's Investors Service, Inc.; or
- (iv) Duff & Phelps Credit Rating Co.; or

(B) Listed on the then-current United States Department of the Treasury Listing of Approved Sureties; or

(4) An irrevocable standby letter of credit issued by a Federal Home Loan Bank.

(b) The aggregate market value of assets pledged or escrowed or the face amount of the surety bond, private deposit insurance, or letter of credit securing the deposit of funds by ~~any a~~ single depositor ~~must shall~~ be equal to or exceed the amount of the deposit to be secured.

(c) Notwithstanding subdivision (a)(1) of this section, if ~~any a~~ political subdivision, school district, improvement district, or other issuer has defaulted on any bonds or other obligations within the preceding period of ten (10) years, bonds or other obligations of the defaulting political subdivision, school district, improvement district, or other issuer ~~shall not be are not~~ eligible as security for the deposit of public funds or as security required to be deposited in connection with public funds.

Codifier's Note. Technical changes only.

Chapter 6 — Public Obligations

Subchapter 1 — General Provisions

Subchapter 2 — State Obligations

Subchapter 3 — Refunding Bonds

Subchapter 4 — Registered Public Obligations Act of Arkansas

Subchapter 5 — Revenue Bond Reporting Act

Subchapter 6 — Revenue Bond Act of 1987

Subchapter 7 — Taxable Bond Act of 1989

Subchapter 1 — General Provisions

19-X-XXX. [19-9-101] Form of bonds that may be issued — Definitions.

(a) ~~In the case of authorizations under any existing law for the State of Arkansas, any board, commission, or agency of the State of Arkansas, any county, any municipality, or any improvement district to issue bonds or coupon bonds, When existing Arkansas law authorizes a board, commission, or agency of the State of Arkansas or a county, municipality, or improvement district to issue bonds or coupon bonds,~~ the authorization shall be deemed to, and is extended to, include the authority to issue bonds that may be either coupon bonds, payable to bearer, or may be registrable as to principal only with interest coupons, or may be registrable as to both principal and interest without coupons. These bonds may be exchanged for bonds of another denomination, which bonds of another denomination may in turn be either coupon bonds payable to bearer or coupon bonds registrable as to principal only, or bonds registrable as to both principal and interest without coupons, as the governing body ~~shall determine~~ determines.

(b) As used in this section, ~~unless the context otherwise requires:~~

(1) “Improvement district” means all improvement districts, drainage districts, levee districts, and other special districts formed for the purpose of constructing or maintaining a local improvement to be financed by the assessment of benefits upon the real property in the district and the levy of a tax on those assessed benefits;

(2) “Municipality” means ~~any a~~ any-a city of the first or second class or ~~any-an~~ any-an incorporated town; and

(3) “Governing body” means the board of commissioners, city council, county court, board of trustees, or other person or body given the power and duty by the state under existing law to issue bonds by the state, ~~any-a~~ any-a board, commission, or agency of the state, ~~any or a~~ any-or a county, ~~any~~ any-municipality, or ~~any~~ any-improvement district.

(c) This section ~~is to be~~ shall be liberally construed, and the authority set forth in ~~this section~~ is cumulative and supplemental to all other provisions of law authorizing the issuance of registrable bonds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-102] Replacement of lost, destroyed, or stolen bonds.

(a) In cases ~~where any~~ in which a valid bond, note, interest coupon, or evidence of indebtedness, ~~hereinafter called that is, an~~ “instrument,” issued by the State of Arkansas, or any of its departments, agencies, or political subdivisions, including ~~but not limited to, without limitation~~ school districts and improvement districts of all kinds, becomes lost, mislaid, destroyed, or stolen, the body ~~which that~~ issued the instrument, or its successor, shall issue and deliver to the one owning the right, title, and interest to and in the instrument a replacement instrument, but only on the filing with the body of:

(1) An affidavit reciting ownership of all right, title, or interest in and to the lost, mislaid, destroyed, or stolen instrument and giving its name, the name of the board, commission, or body ~~which that~~ issued it, the date of maturity, the denomination and number and that of ~~any a~~ lost, mislaid, destroyed, or stolen interest coupon appertaining thereto, and briefly describing the circumstance of ~~such the~~ loss, mislaying, destruction, or theft; and

(2) A bond in double the face amount of ~~such the~~ replacement, including any interest coupons affixed thereto, with a surety company licensed to do business in Arkansas as surety thereon, conditioned that if the principal, the heirs, legal representatives, successors, or assigns of the principal, or any of them, ~~shall~~, in case the instrument so lost, mislaid, destroyed, or stolen ~~be is~~ found or ~~come comes~~ into the hands or power of any of them, or into the hands, custody, or power of any other person, ~~shall~~ deliver, or cause it to be delivered ~~unto to~~ the obligor for cancellation, and shall also at all times indemnify and save harmless the obligor from and against ~~any and~~ all loss, claims, actions, suits, damages, charges, or expenses of any nature and character by reason of the lost, mislaid, destroyed, or stolen instrument, or the issuance of a replacement in lieu thereof, or the paying or crediting as prescribed of the face amount of the lost, mislaid, destroyed, or stolen instrument without the surrender thereof, then the obligation shall be void, otherwise to remain in full force and effect.

(b) ~~Nothing in this section shall be construed to~~ This section does not:
(1) limit ~~Limit~~ or abridge any defense ~~which that~~ the obligor may have against the lost, mislaid, destroyed, or stolen instrument; ~~or~~
(2) nor shall anything in this section waive ~~Waive~~ any provision of any statute of limitations.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-103] Paying agents to remit funds after three years.

(a) Paying agents, with whom the state or any political subdivision of the state has deposited or shall deposit funds for the payment of obligations of the state or of any political subdivision of the state, ~~are required to shall~~ remit to the Treasurer of State all ~~such the~~ funds ~~which that~~ have been in ~~their the paying agents'~~ hands for a period of three (3) years.

(b) The Treasurer of State shall invest these funds from paying agents in government or state bonds ~~which he or she~~ that the Treasurer of State shall hold in trust for the holders of the obligations for the payment of which the funds were deposited with the paying agents.

(c) On the presentation to the Treasurer of State of any valid obligation that was payable out of any fund remitted to ~~him or her~~the Treasurer of State by a paying agent, the Treasurer of State shall sell the bonds purchased with ~~such the~~ fund and redeem the obligation.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-104] Bonds held five years.

~~After holding any government or state bond purchased by him or her for a period of five (5) years, the Treasurer of State shall~~After the Treasurer of State has purchased and then held a government bond or state bond for a period of five (5) years, the Treasurer of State shall:

(1) liquidate~~Liquidate~~ the bond and place the proceeds to the credit of the General Revenue Fund Account of the State Apportionment Fund; ~~or~~

(2) remit them~~Remit the bond~~ to the political subdivision of the state to which ~~they belong, as the case may be~~the bond belongs.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-105] Pay until barred.

Every bond issued by the state, or by ~~any a~~ political subdivision ~~thereof, of the state~~ shall be paid by the state or by the political subdivision unless it is barred by the statute of limitations.

Subchapter 2 — State Obligations

19-X-XXX. [19-9-201] Authority of State Board of Finance.

The State Board of Finance ~~is authorized to~~ may:

(1) Take such action as may be provided by law for the issuance of refunding bonds for outstanding obligations to the State of Arkansas;

(2) Issue replacement bonds, either typewritten, printed, or lithographed, for lost, mislaid, destroyed, or stolen bonds of the State of Arkansas in the manner and within the limitations provided by ~~§ 19-9-102~~;

(3) Take such action as may appear necessary or desirable to collect ~~any~~ funds ~~which that~~ may have been in the hands of paying agents for a period of three (3) years or longer and to invest ~~any~~ funds so collected in the manner provided by ~~§§ 19-9-103 — 19-9-105~~; and

(4) Take such other action, not inconsistent with law, as may appear necessary or desirable to:

(A) Retire the direct bonded debt of the State of Arkansas in an orderly manner;

(B) Safeguard state funds pledged for the payment of ~~such the~~ obligations; and

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(C) Maintain and improve the credit standing of the State of Arkansas.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-202] Authorized paying ~~agents~~agent.

(a) The ~~agents~~agent of the state for payment of the maturing principal of, and interest on, its direct obligation bonds, irrespective of any other legislation on the subject, ~~shall be~~ for all obligations a bank located in this state, to be designated by the State Board of Finance.

(b) Fees of the paying ~~agents shall be~~agent are as follows:

(1) For payment of interest, one-fourth of one percent ($\frac{1}{4}$ of 1%) of the total amount paid;

(2) For payment of principal of each maturity, the aggregate thereof to be calculated as follows, with each paying agent to receive its respective proportion based upon the amount paid by it:

~~(A) one tenth~~One-tenth of one percent ($\frac{1}{10}$ of 1%) on the first one hundred thousand dollars (\$100,000) paid~~;~~;

~~(B) one twentieth~~One-twentieth of one percent ($\frac{1}{20}$ of 1%) on the next nine hundred thousand dollars (\$900,000) paid~~;~~;

~~(C) one thirtieth~~One-thirtieth of one percent ($\frac{1}{30}$ of 1%) on the next four million dollars (\$4,000,000) paid~~;~~ and

~~(D) one fortieth~~One-fortieth of one percent ($\frac{1}{40}$ of 1%) on all amounts paid in excess of five million dollars (\$5,000,000).

(c) ~~In the event any~~If an agent so designated ~~shall refuse~~refuses to accept the paying agency or ~~in the event any~~if an agent accepting this designation ~~shall~~ thereafter ~~resign or fail~~resigns or fails to furnish service satisfactory to the board, the board shall name another commercial bank as ~~successor thereto~~the successor paying agent.

(d) ~~Paying agents~~A paying agent shall render monthly statements of account to~~;~~ and in such form as shall be required by~~;~~ the Treasurer of State. With those monthly statements, the paying agent shall transmit all paid and cancelled obligations.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-203] Registration.

The Treasurer of State is ~~designated as~~ the official registrar of all direct obligation bonds of this state. Upon the application of the holder of any such obligations, the Treasurer of State shall register them as to principal only or as to both principal and interest. Thereafter, upon similar application, he or she shall discharge ~~such the~~ obligations from registration.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-204] Retirement of bonds before maturity.

(a) Whenever appropriations and funds are available, the State Board of Finance ~~is authorized and empowered to~~ may purchase direct obligations of this state in advance of maturity for the purpose of retirement under the procedure set forth in this subchapter.

(b) All obligations purchased as prescribed, and the unmatured interest coupons attached ~~thereto to those obligations~~, shall be cancelled by perforation.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-205] Cancelled obligations.

The Treasurer of State shall classify and record all paid and cancelled state obligations and, from time to time as directed by the State Board of Finance, destroy these obligations by burning them to ashes after preparing for execution certificates of incineration, which shall set forth a detailed description thereof.

Codifier's Note. No changes.

Subchapter 3 — Refunding Bonds

19-X-XXX. [19-9-301] Delivery and deposit in trust — Definition.

(a) When refunding bonds are issued by the state, ~~any a~~ county, municipality, school district, state-supported educational institution, improvement district of any kind, agency, or political subdivision, which may be called “issuing authorities”, the bonds may either be sold or delivered in exchange for the outstanding obligations being refunded. If sold, the proceeds may be either applied to the payment of the outstanding obligations or deposited into trust for the retirement of the obligations, either at maturity or upon any authorized redemption date as specified in the ordinance, resolution, order, or other instrument authorizing the issuance of the refunding bonds.

(b) The bonds may be issued in the principal amount necessary to pay the principal of, interest on, redemption premiums, if any, trustee's and paying agent's fees, and charges in connection with the obligations being refunded to maturity or to the redemption date specified in the instrument authorizing the issuance of the refunding bonds, these items to be called “total debt service requirements of the obligations being refunded” ~~;~~ to pay expenses incidental thereto ~~;~~ and to pay the expenses of authorizing and issuing the refunding bonds.

(c)(1)(A) The bonds may be delivered when moneys or investment securities or a combination thereof, sufficient to meet, as and when due, the total debt service requirements of the obligations being refunded, have been irrevocably deposited into trust with a bank or trust company organized under the laws of the United States or any state ~~thereof of the United States~~.

~~(B) This~~ The bank or trust company shall be qualified to receive trust funds pursuant to a trust agreement requiring the bank or trust company to apply the trust funds to the payment, as and when due, of total debt service requirements of the obligations being refunded. If the bank or trust company is not the paying agent for the obligations being refunded, the trust agreement shall require it to pay over trust moneys

to the paying agent as and when required for the timely meeting of total debt service requirements of the obligations being refunded.

(2)(A) ~~“Investment-As used in this subchapter, “investment securities” shall mean means~~ direct obligations of, or obligations the principal of and interest on which are fully guaranteed by, the United States, maturing and bearing interest at such times and in such amounts as, together with uninvested trust moneys, will make available sufficient moneys to meet, as and when due, total debt service requirements of the obligations being refunded.

~~(B) In determining the sufficiency of the trust deposit, there shall be considered~~ the principal amount of ~~such-the~~ investment securities and the interest to be earned on them shall be considered.

Codifier's Note. The phrase "As used in this subchapter" has been inserted in subdivision (c)(2)(A) to clarify that the defined term applies to the subchapter. Technical changes have also been made.

19-X-XXX. [19-9-302] Sale when old bonds cannot be presented.

(a)(1) ~~Where-When~~ refunding bonds are to be issued by ~~any-a~~ municipality, county, state-supported educational institution, or improvement district of any kind and the bonds to be refunded cannot be presented for payment and cancellation simultaneously with the payment and delivery of the refunding bonds, the refunding bonds may be delivered when the purchase money is deposited into trust.

~~(2) The purchase money may be deposited for the purpose of payment of the principal of and interest on the bonds to be refunded with any-an~~ insured bank or trust company in the state ~~which-that~~ is otherwise fully qualified to receive trust funds if the bonds to be refunded have fixed maturity dates of not to exceed twelve (12) months from the date of the payment and delivery of the refunding bonds or if the bonds are redeemable before maturity and have been duly called for payment.

(b) If the bank or trust company is not the paying agent for the bonds to be refunded, the purchase money shall be paid over by it to the paying agent three (3) days before the maturity of the bonds or three (3) days before the date for which the bonds have been called for payment.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-303] Private sale to United States.

~~Any refunding~~Refunding bonds authorized to be sold by the State of Arkansas or ~~any-an~~ agency or instrumentality of the state at public sale, notwithstanding the provision for public sale, ~~may,~~ nevertheless, ~~may~~ be sold to the United States or ~~any-an~~ agency ~~thereof-of the United States~~ at private sale without public advertisement if the bonds are sold at not less than par and at a rate of interest not greater than the rate borne by the bonds to be refunded.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-304] Interest rate.

(a) ~~Any~~ A county, school district, improvement district, or municipality may refund ~~any~~ bonds issued under ~~any~~ statutory or constitutional authority at any time outstanding by the issuance of bonds bearing a rate or rates of interest that the issuer ~~shall deem~~ deems to be just and fair, whether or not greater than the rate or rates of interest borne by the bonds being refunded.

(b) ~~No bonds shall~~ Bonds shall not be refunded at a rate of interest greater than the maximum rate set by the statutes or constitutional provision under which ~~they~~ the bonds were originally authorized.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-305] Conversion privilege.

The refunding bonds may be issued with the privilege of conversion to a lower rate or rates of interest if the issuer receives no less and pays no more than ~~it~~ the issuer would receive or pay if the bonds were not converted. The conversion ~~shall be~~ is subject to the approval of the issuer.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-306] Inclusion of redemption premiums in principal.

The State of Arkansas, ~~any~~ an agency of the state, ~~any~~ a county, ~~any~~ a municipality, ~~any~~ a school district, ~~any~~ a improvement district of any kind, or any other political subdivision of the ~~State of Arkansas~~ state, which may be called "issuing authorities", is authorized to may include in the principal of refunding bonds the amount of ~~any~~ redemption premiums required to be paid to accomplish the redemption of the bonds being refunded.

Codifier's Note. Technical changes only.

Subchapter 4 — Registered Public Obligations Act of Arkansas

19-X-XXX. [19-9-401] Title.

This subchapter shall be known and may be cited as the "Registered Public Obligations Act of Arkansas".

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-402] Purpose.

(a) The Internal Revenue Code provides that interest with respect to certain obligations may not be exempt from federal income taxation unless the obligations are in registered form. It is therefore a matter of state concern that public entities be authorized to provide for the issuance of obligations in such form. It is a purpose of this subchapter to empower all public entities to establish and maintain a system pursuant to which obligations may be issued in registered form within the meaning of the applicable provisions of the Internal Revenue Code.

(b) Obligations have traditionally been issued in bearer rather than in registered form, and a change from bearer to registered form may affect the relationships, rights, and duties of issuers of and the persons that deal with obligations and, by such effect, the costs of issuing obligations. Such effects will impact the various issuers and varieties of obligations differently depending upon their legal and financial characteristics, their markets, and their adaptability to recent and prospective technological and organizational developments. It is therefore a matter of state concern that public entities be provided flexibility in the development of such systems and control over system incidents so as to accommodate the different impacts. It is a purpose of this subchapter to empower the establishment, maintenance, and amendment, from time to time, of differing systems of registration of obligations so as to accommodate the differing impacts upon issuers and varieties of obligations. It is further a purpose of this subchapter to authorize systems that will facilitate the prompt and accurate transfer of registered public obligations and develop practices with regard to the registration and transfer of registered public obligations.

Codifier's Note. No changes.

19-X-XXX. [19-9-403] Definitions.

As used in this subchapter, ~~unless the context otherwise requires:~~

(1) "Authorized officer" means any individual required or permitted, alone or with others, by any provision of law or by the issuing public entity, to execute, on behalf of the public entity, a certificated registered public obligation or a writing relating to an uncertificated registered public obligation;

(2) "Certificated registered public obligation" means a registered public obligation ~~which that~~ is represented by an instrument;

~~(3) "Code" means the Internal Revenue Code of 1954, as amended;~~

~~(4)~~(3) "Facsimile seal" means the reproduction by engraving, imprinting, stamping, or by other means of the seal of the issuer, official, or official body;

~~(5)~~(4) "Facsimile signature" means the reproduction by engraving, imprinting, stamping, or by other means of a manual signature;

~~(6)~~(5) "Financial intermediary" means a bank, broker, clearing corporation, or other person, or the nominee of any of them, ~~which that~~ in the ordinary course of its business maintains registered public obligation accounts for its customers, when so acting;

~~(7)~~(6) "Issuer" means a public entity ~~which that~~ issues an obligation;

~~(8)~~(7) "Obligation" means an agreement of a public entity to pay principal and any interest ~~thereon the principal~~, whether in the form of a contract to repay borrowed

money, a lease, an installment purchase agreement, or otherwise and includes a share, participation, or other interest in any such agreement;

~~(9)~~(8) “Official actions” means the actions by statute, order, ordinance, resolution, contract, or other authorized means by which the issuer provides for issuance of a registered public obligation;

~~(10)~~(9) “Official or official body” means the officer or board that is empowered under the laws of one (1) or more states, including this state, to provide for original issuance of an obligation of the issuer by defining the obligation and its terms, conditions, and other incidents, the successor of any such official or official body, and such other person or group of persons as shall be assigned duties of an official or official body with respect to a registered public obligation under applicable law from time to time;

~~(11)~~(10)(A) “Public entity” means ~~any-an~~ entity, department, or agency ~~which that~~ is empowered under the laws of one (1) or more states, territories, possessions of the United States, or the District of Columbia, including this state, to issue obligations, any interest with respect to which, under any provision of law, may be provided an exemption from the income tax referred to in the Internal Revenue Code of 1954~~code~~.

~~(B)~~ ~~The term “public entity” may thus include, without limitation, “Public entity” includes without limitation~~ this state, an entity deriving powers from and acting pursuant to the Arkansas Constitution or a special legislative act, a political subdivision, a municipal corporation, a state university or college, a school or other special district, a joint agreement entity, a public authority, a public facilities board, a nonprofit corporation, and other organizations;

~~(12)~~(11) “Registered public obligation” means an obligation issued by a public entity pursuant to a system of registration;

~~(13)~~ “State” ~~means the State of Arkansas;~~

~~(14)~~(12) “System of registration” and its variants means a plan that provides:

(A) With respect to a certificated registered public obligation, that:

- (i) The certificated registered public obligation specifies a person entitled to the registered public obligation and the rights it represents; and
- (ii) Transfer of the certificated registered public obligation and the rights it represents may be registered upon books maintained for that purpose by or on behalf of the issuer; and

(B) With respect to an uncertificated registered public obligation, that:

- (i) Books maintained by or on behalf of the issuer for the purpose of registration of the transfer of a registered public obligation specify a person entitled to the registered public obligation and the rights evidenced thereby; and
- (ii) Transfer of the uncertificated registered public obligation and the rights evidenced thereby be registered upon ~~such-the~~ book; and

~~(15)~~(13) “Uncertificated registered public obligation” means a registered public obligation ~~which-that~~ is not represented by an instrument.

Codifier's Note. Superfluous defined terms, i.e., " 'Code' means the Internal Revenue Code of 1954, as amended"; " 'State' means the State of Arkansas", have been removed. Technical changes have also been made.

19-X-XXX. [19-9-404] Applicability.

(a) Unless, at any time ~~prior to before~~ or at original issuance of a registered public obligation, the official or official body of the issuer determines otherwise, this subchapter ~~shall be applicable~~ applies to ~~such the~~ registered public obligation, notwithstanding any provision of law to the contrary. When this subchapter is applicable, no contrary provision ~~shall apply~~ applies.

(b) ~~Nothing in this subchapter limits or prevents~~ This subchapter does not limit or prevent the issuance of obligations in any other form or manner authorized by law.

(c) Unless determined otherwise pursuant to subsection (a) of this section, ~~the provisions of this subchapter shall be applicable~~ applies with respect to obligations ~~which that~~ have been approved by vote, referendum, or hearing ~~which that~~ authorizes or permits the authorization of obligations in bearer and registered form or in bearer form only. These obligations need not be resubmitted for a further vote, referendum, or hearing for the purpose of authorizing or permitting the authorization of registered public obligations pursuant to this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-405] Construction.

(a) This subchapter shall be liberally construed to accomplish the intent and purposes ~~hereof of this subchapter~~ and ~~shall be is~~ the sole authority required for the accomplishment of ~~such those~~ purposes.

(b) This subchapter shall be construed in conjunction with the Uniform Commercial Code, § 4-1-101 et seq., and the principles of contract law relative to the registration and transfer of obligations.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-406] System of registration.

(a)(1) Each issuer ~~is authorized to may~~ establish and maintain a system of registration with respect to each obligation ~~which that~~ it issues. The system ~~of registration~~ may either be ~~a system pursuant to which~~ of registration:

(A) ~~A system pursuant to which only~~ Only certificated registered public obligations are issued;

(B) ~~A system pursuant to which only~~ Only uncertificated registered public obligations are issued; or

(C) ~~A system pursuant to which both~~ Both certificated ~~registered~~ public obligations and uncertificated registered public obligations are issued.

(2) The issuer may amend, discontinue, and reinstitute any system of registration, from time to time, subject to covenants.

(b) The system ~~of registration~~ shall be established, amended, discontinued, or reinstated for the issuer ~~by~~; and shall be maintained for the issuer as provided ~~by~~; the official or official body.

(c) The system of registration shall be described in the registered public obligation or in the official actions ~~which that~~ provide for original issuance of the registered public obligation and in subsequent official actions providing for amendments and other matters from time to time. ~~Such The~~ description may be by reference to a program of the issuer ~~which that~~ is established by the official or official body.

(d)(1) The system of registration shall define the methods by which transfer of the registered public obligation shall be effective with respect to the issuer and by which payment of principal and any interest shall be made.

(2) The system of registration may:
~~(A) permit~~ Permit the issuance of registered public obligations in any denomination to represent several registered public obligations of smaller denominations; ~~and~~

~~(B)(i) The system may also provide~~ Provide for:
~~(a) the~~ The form of any certificated registered public obligation or of any writing relating to an uncertificated registered public obligation;
~~(b) for identifying~~ Identifying numbers or other designations;

~~(c) for a~~ A sufficient supply of certificates for subsequent transfers;

~~(d) for record~~ Record and payment dates;

~~(e) for varying~~ Varying denominations;

~~(f) for communications~~ Communications to holders or owners of obligations; and

~~(g) for accounting~~ Accounting, cancelled certificate destruction, registration and release of security interests, and other incidental matters.

(ii) Unless the issuer otherwise provides, the record date for interest payable on the first or fifteenth day of a month shall be the fifteenth day or the last business day of the preceding month, respectively, and for interest payable on other than the first or fifteenth day of a month, shall be the fifteenth calendar day before the interest payment date.

(e) Under a system of registration pursuant to which both certificated registered public obligations and uncertificated registered public obligations are issued, both types of registered public obligations may be regularly issued, or one (1) type may be regularly issued and the other type issued only under described circumstances or to particular described categories of owners. Provision may be made for registration and release of a security interest in registered public obligations.

(f) The system of registration may include covenants of the issuer as to amendments, discontinuances, and reinstatements of the system of registration and the effect of such on the exemption of interest from the income tax provided for by the Internal Revenue Code of 1954 ~~code~~.

(g) Whenever an issuer ~~shall issue~~ issues an uncertificated registered public obligation, the system of registration may provide that a true copy of the official actions of the issuer relating to ~~such the~~ uncertificated registered public obligations be maintained by the issuer or by the person, if any, maintaining ~~such the~~ system of registration on behalf of the issuer, so long as the uncertificated registered public obligation remains outstanding and unpaid. A copy of ~~such these~~ official actions,

verified to be such by an authorized officer, ~~shall be~~ are admissible before any court of record, administrative body, or arbitration panel without further authentication.

(h) ~~Nothing in this subchapter shall~~ This subchapter does not preclude a conversion from one of the forms of registered public obligations provided for by this subchapter to a form of obligation not provided for by this subchapter if interest on the obligation so converted will continue to be exempt from the income tax provided for by the Internal Revenue Code of 1954~~code~~.

(i) The rights provided by other laws with respect to obligations in forms not provided for by this subchapter ~~shall~~, to the extent not inconsistent with this subchapter, shall apply with respect to registered public obligations issued in forms authorized by this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-407] Signatures required.

(a) (1) A certificated registered public obligation shall be executed by the issuer by the manual or facsimile signatures of authorized officers.

(2) ~~Any A~~ signature of an authorized officer may be attested by the manual or facsimile signature of another authorized officer.

(b) In addition to the signatures referred to in subsection (a) of this section, ~~any a~~ certificated registered public obligation or any writing relating to an uncertificated registered public obligation may include a certificate signed by the manual or facsimile signature of an authenticating agent, registrar, transfer agent, or the like.

(c) At least one (1) signature of an authorized officer or other person required or permitted to be placed on a certificated registered public obligation shall be a manual signature.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-408] Signature of predecessor in office.

(a) ~~Any A~~ certificated registered public obligation signed by the authorized officers at the time of the signing ~~thereof of the certificated registered public obligation shall remain~~ remains valid and binding, notwithstanding that before the issuance thereof any ~~or all~~ of the officers ~~shall have had~~ had ceased to fill their respective offices.

(b)(1) ~~Any An~~ authorized officer empowered to sign any certificated registered public obligation may adopt as and for the signature of ~~such the~~ officer the signature of a predecessor in office ~~in the event that such if the~~ predecessor's signature appears on ~~such the~~ certificated registered public obligation.

(2) An authorized officer incurs no liability by adoption of a predecessor's signature that would not be incurred by ~~such the~~ authorized officer if the signature were that of ~~such the~~ authorized officer.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-409] Seal.

When a seal is required or permitted in the execution of ~~any a~~ certificated registered public obligation, an authorized officer may cause the seal to be printed, engraved, stamped, or otherwise placed in facsimile ~~thereon on the certificated registered public obligation~~. The facsimile seal has the same legal effect as the impression of the seal.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-410] Appointment of agents by issuer.

(a)(1) An issuer may:

~~(A) appoint~~ Appoint for such term as may be agreed, including for so long as a registered public obligation may be outstanding, corporate or other authenticating agents, transfer agents, registrars, and paying or other agents; ~~and~~

~~(B) The issuer may also specify~~ Specify the terms of ~~the corporate or other authenticating agents, transfer agents, registrars, and paying or other agents' their~~ appointment, including their rights, their compensation and duties, limits upon their liabilities, and provision for their payment of liquidated damages in the event of breach of certain of the duties imposed. These liquidated damages may be made payable to the issuer, the owner, or a financial intermediary.

~~(2) None of such agents~~ Corporate or other authenticating agents, transfer agents, registrars, and paying or other agents appointed under this section need do not have to have an office or do business within this state.

(b)(1) An issuer may agree with custodian banks and financial intermediaries, and nominees of any of them, in connection with the establishment and maintenance by others of a central depository system for the transfer of pledge of registered public obligations.

~~(2) Any such custodian banks and financial intermediaries, and nominees;~~ may, if qualified and acting as fiduciaries, may also serve as authenticating agents, transfer agents, registrars, or paying or other agents of the issuer with respect to the same issue of registered public obligations.

(c) ~~Nothing shall preclude~~ This section does not preclude the issuer from ~~itself~~ performing, either alone or jointly with other issuers, ~~any a~~ transfer, registration, authentication, payment, or other function described in this section.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-411] Payment of costs.

(a)(1) ~~An issuer, prior to~~ Before or at original issuance of registered public obligations, an issuer may provide as a part of a system of registration that:

~~(A) the~~ The transferor or transferee of the registered public obligations pay all or a designated part of the costs of the system of registration as a condition precedent to transfer;

~~(B) that costs~~ Costs be paid out of proceeds of the registered public obligations; or

~~(C) that both~~ Both methods in subdivisions (a)(1)(A) and (B) of this section be used.

(2) The issuer is liable for the portion of the costs of the system of registration not provided to be paid for by the transferor or transferee or out of proceeds ~~shall be the liability of the issuer.~~

(b) ~~The issuer may, as~~ As a part of a system of registration, the issuer may provide for reimbursement or for satisfaction of its liability by payment by others. The issuer may:

(1) Enter into agreements with others respecting ~~such the~~ reimbursement or payment;

(2) Establish fees and charges pursuant to ~~such the~~ agreements or otherwise; and

(3) Provide that the amount or estimated amount of ~~such the~~ fees and charges shall be reimbursed or paid from the same sources and by means of the same collection and enforcement procedures and with the same priority and effect as with respect to the obligations.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-412] Reciprocal recognition for obligations.

Obligations issued by public entities under the laws of one (1) or more states, territories, possessions, or the District of Columbia, which are in registered form, whether or not represented by an instrument, and which, except for their form, satisfy the requirements with regard to security for deposits of moneys of public agencies prescribed pursuant to any law of this state, ~~shall be deemed to~~ satisfy all such requirements, even though they are in registered form, if a security interest in ~~such the~~ obligations is perfected on behalf of the public agencies whose moneys are so deposited.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-413] Registration records.

(a) ~~Records, with~~ With regard to the ownership of or security interest in registered public obligations, records are not subject to inspection or copying under any law of this state relating to the right of the public to inspect or copy public records, notwithstanding any law to the contrary.

(b) Registration records of the issuer may be maintained at ~~such~~ locations within or without this state ~~as that~~ the issuer ~~shall determine~~ determines.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-414] Exemption of interest from taxation.

The state covenants with the owners of ~~any~~ registered public obligations that it will not amend or repeal this subchapter if the effect may be to impair the exemption from income taxation of interest on registered public obligations.

Codifier's Note. No changes.

Subchapter 5 — Revenue Bond Reporting Act

19-X-XXX. [19-9-501] Title.

This subchapter ~~may shall~~ be known and may be cited as the “Revenue Bond Reporting Act”.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-502] Annual report.

(a) All state and local agencies, boards, commissions, institutions of higher education, and authorities authorized by the state and cities and counties shall annually file a report with the State Board of Finance, on or before October 1, reflecting any ~~and all~~ revenue bonds ~~which that~~ have been issued and have not been liquidated as of the preceding July 1 by ~~such those~~ governmental units.

(b) The report shall contain:

- (1) The purpose for which the revenue bonds were issued;
- (2) The total dollar amount issued;
- (3) The percentage interest rate payable under the revenue bonds;
- (4) The total dollar amount outstanding;
- (5) The repayment schedule; and
- (6) The source, type, and amount of pledged revenues for the bonds.

(c) The Secretary of the State Board of Finance shall compile a summary report of all revenue bonds from information provided under this section and present the summary report to the Legislative Council as soon as practicable after each October 1.

Codifier's Note. Technical changes only.

Subchapter 6 — Revenue Bond Act of 1987

19-X-XXX. [19-9-601] Title.

This subchapter shall be ~~referred to known~~ and may be cited as the “Revenue Bond Act of 1987”.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-602] Legislative determination.

The people of the State of Arkansas, by the adoption of Arkansas Constitution, Amendment 65, have expressed their intention to provide governmental units expanded power and authority with respect to the creation of bonded indebtedness for capital improvements of a public nature, facilities for the securing and developing of industry or agriculture, and other purposes as defined and prescribed by the General Assembly.

Codifier's Note. No changes.

19-X-XXX. [19-9-603] Legislative intent.

It is the specific intent of this subchapter that the provisions ~~hereof of this subchapter~~ are procedural only and are supplemental to other constitutional or statutory provisions now existing or hereafter adopted ~~which that~~ may authorize the issuance of revenue bonds for the financing of capital improvements. ~~Nothing contained in this subchapter shall be deemed to be~~ This subchapter is not a restriction or limitation upon alternative means of financing previously available or hereafter made available to municipalities or counties for the purposes set forth in this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-604] Definitions.

As used in this subchapter:

(1) "Bonds" ~~or "revenue bonds"~~ means:

(A) bonds ~~Bonds~~ issued pursuant to an act of the General Assembly under the authority of ~~the~~ Arkansas Constitution, Amendment 65, ~~;~~ and

(B) means all bonds ~~Bonds~~ or other obligations, the repayment of which are secured by rents, loan payments, user fees, charges, or other revenues derived from any special fund or source other than assessments for local improvements and taxes;

(2) "Capital ~~improvements of a public nature~~" ~~or "capital improvements"~~ means, whether obtained by purchase, lease, construction, reconstruction, restoration, improvement, alteration, repair, or other means:

(A) Any physical public betterment or improvement or any preliminary plans, studies, or surveys relative thereto;

(B) Lands or rights in land, including, without ~~limitations,~~ limitation leases, air rights, easements, rights-of-way, or licenses; and

(C) ~~Any furnishings~~ Furnishings, machinery, vehicles, apparatus, or equipment for any public betterment or improvement, ~~which shall include, without limiting the generality of the foregoing, the following~~ including without limitation:

(i) ~~Any and all facilities~~ Facilities for state agencies, city or town halls, courthouses, and other administrative, executive, or other public offices;

(ii) Court facilities;

(iii) Jails;

(iv) Firefighting facilities and apparatus;

(v) Public health facilities and apparatus;

(vi) Hospitals, nursing homes, and similar extended care facilities;

(vii) Residential housing for low and moderate income, elderly persons or individuals with disabilities and their families;

(viii) Parking garages or other facilities;

(ix) Educational and training facilities for public employees;

(x) Auditoriums, stadiums, convention halls, and similar public meeting or entertainment facilities;

(xi) Ambulance and other emergency medical service facilities;

(xii) Civil defense facilities;

(xiii) Air and water pollution control facilities;

(xiv) Drainage and flood control facilities;

(xv) Storm sewers;

(xvi) Arts and crafts centers;

(xvii) Museums;

(xviii) Libraries;

(xix) Public parks, playgrounds, or other public open space;

(xx) Marinas;

(xxi) Swimming pools, tennis courts, golf courses, camping facilities, gymnasiums, and other recreational facilities;

(xxii) Tourist information and assistance centers;

(xxiii) Historical, cultural, natural, or folklore sites;

(xxiv) Fair and exhibition facilities;

(xxv) Streets and street lighting, alleys, sidewalks, roads, bridges, and viaducts;

(xxvi) Airports, passenger or freight terminals, hangars, and related facilities;

(xxvii) Barge terminals, ports, harbors, ferries, wharves, docks, and similar marine services;

(xxviii) Slack water harbors, water resource facilities, waterfront development facilities, and navigation facilities;

(xxix) Public transportation facilities;

(xxx) Public water systems and related transmission and distribution facilities, storage facilities, wells, impounding reservoirs, treatment plants, lakes, dams, watercourses, and water rights;

(xxxi) Sewage collection systems and treatment plants;

(xxxii) Maintenance and storage buildings and facilities;

(xxxiii) Police and sheriff stations, apparatus, and training facilities;

(xxxiv) Incinerators;

(xxxv) Garbage and solid waste disposal, compacting, and recycling facilities of every kind;

(xxxvi) Gas and electric generation, transmission, and distribution systems, including ~~without limiting the generality of the foregoing~~ without limitation, hydroelectric generating facilities, dams, powerhouses, and related facilities; and

(xxxvii) Social and rehabilitative facilities;

(3) "Governing body" means:

(A) With respect to any governmental unit defined in subdivision (4)(A) of this section, the Governor;

(B) With respect to any governmental unit defined in subdivision (4)(B) of this section, the:

(i) County court of a county;

(ii) Board of directors of a regional water distribution district, regional wastewater district, or regional solid waste management district; or

(iii) Council, board of directors, board of commissioners, or similar elected body of a city or town; and

(C) With respect to ~~any an~~ authority created ~~pursuant to under~~ the Regional Airport Act, § 14-362-101 et seq., between ~~any~~ two (2) or more political subdivisions of the State of Arkansas, the Governor, the county court of a county participating in the agreement, or the council, board of directors, board of commissioners, or similar elected body of a city or town participating in the agreement;

(4) "Governmental unit" means:

(A) The State of Arkansas or ~~any an~~ agency or other instrumentality of the state other than an institution of higher education; and

(B) ~~Any A~~ county, municipality, regional water distribution district, regional wastewater district, regional solid waste management district, or other political subdivision of the ~~State of Arkansas state~~, or ~~any an~~ agency or instrumentality of a political subdivision of the ~~State of Arkansas state~~; and

(5)(A) "Industrial enterprise" means ~~and includes~~ facilities for manufacturing, producing, processing, assembling, repairing, extracting, warehousing, distributing, communications, computer services, transportation, corporate and management offices, and services provided in connection with any of the foregoing, in isolation or in any combination, that involve the creation of new or additional employment or the retention of existing employment, and industrial parks.

~~(B) However, "Industrial enterprise" does not include a shopping center, retail store, shop, or other similar undertaking which that is solely or predominantly of a commercial retail nature shall not be an industrial enterprise for the purposes of this subchapter.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-605] Construction.

This subchapter shall be construed liberally to effectuate the legislative intent and the purposes of this subchapter as complete and independent authority for the performance of ~~each and~~ every act and thing authorized in this subchapter. All powers granted in this subchapter shall be broadly interpreted to effectuate that intent and those purposes and not as a limitation of powers.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-606] Proclamation, order, etc., authorizing issuance of bonds.

(a) ~~Whenever~~ When a governmental unit ~~shall determine~~ determines the need to issue ~~revenue~~ bonds for capital improvements ~~of a public nature~~ or industrial enterprise, the governing body shall authorize the issuance of those bonds by proclamation, order, ordinance, or resolution clearly stating the principal amount of and the purpose or purposes for which the bonds are to be issued.

(b) (1) Only upon the proclamation, order, ordinance, or resolution of the governing body shall the governmental unit be authorized to issue ~~such the bonds~~, (2) provided that no A proclamation, order, ordinance, or resolution ~~shall be is not~~ required for the issuance of refunding bonds, including refunding bonds ~~where when~~ the principal amount of the new bonds to be issued exceeds the outstanding principal amount of the prior bonds or notes to be refunded.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-607] Hearing.

(a) ~~No A~~ proclamation, order, or ordinance prescribed by § 19-9-606 shall not be entered by a governing body until the governing body, the governmental unit, or the delegate of either ~~shall have~~ has conducted a public hearing:

- (1) In the case of a regional water distribution district, regional wastewater district, or regional solid waste management district issuing bonds, in the county seat of the county that has the greatest amount of territory within the district;
 - (2) In the case of a city or county issuing bonds, within the city or county;
- or

(3) In the locality to be affected by the issuance of the bonds if subdivisions (a)(1) and (2) of this section are not applicable.

(b) At least ten (10) days before the date set for the public hearing, notice of the hearing shall be published one (1) time in a newspaper of general circulation:

- (1) In the locality to be affected; or
- (2) In the case of a regional water distribution district, regional wastewater district, or regional solid waste management district, in a newspaper of general circulation in each county in which land lies within the boundaries of the district.

(c) The notice shall:

- (1) Contain a general description of the purpose or purposes for which the bonds are to be issued;
- (2) Contain the maximum principal amount of the bonds; and
- (3) State the date, time, and place of the public hearing.

Codifier's Note. Technical changes only.

Subchapter 7 — Taxable Bond Act of 1989

19-X-XXX. [19-9-701] Title.

This subchapter shall be ~~referred to as~~ known and may be cited as; the “Taxable Bond Act of 1989”.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-9-702] Legislative findings.

The General Assembly ~~hereby~~ finds and declares:

(1) The Supreme Court of the United States, in the case of South Carolina v. Baker, decided April 20, 1988, 108 S. Ct. 1355, held that no barrier exists under the Constitution of the United States to the imposition of federal income taxation on interest received by holders of bonds of governmental units. Such an exemption from federal income taxation has been a desirable feature of ~~such-these~~ bonds, operating to reduce interest expense to governmental units and enhancing the marketability of the bonds;

(2) The continued ability of governmental units to provide for the financing of public improvements and other projects and programs ~~which-that~~ serve important public purposes by the issuance of bonds is essential for the health, welfare, and economic well-being of the people of the State of Arkansas;

(3) By the adoption of the Internal Revenue Code of 1986, as amended, the ~~Congress of the United States~~ United States Congress has substantially limited the purposes for which bonds may be issued with interest exempt from federal income taxation and imposed other restrictive provisions as a condition of ~~such-the~~ exemption. Additionally, under the authority of South Carolina v. Baker, the ~~Congress of the United States~~ United States Congress may be expected to enact other laws and effect changes in federal tax policy to eliminate or further reduce the exemption of interest on bonds of governmental units from federal income taxation, with the result that, to provide financing for public purposes, governmental units may now find it in their best interests to issue bonds the interest on which is not exempt from federal income taxation;

(4) Under the Arkansas Constitution and existing laws of this state, governmental units have had, and continue to have, the power to issue bonds without respect to whether the interest thereon is subject to federal income taxation; ~~but, However,~~ many statutes applicable to governmental units lack effective, modern procedures under which the structure of a taxable financing may comply with current market practices, obtain the lowest effective borrowing cost, or provide terms most suitable to the governmental unit, the project, or the financing program; and

(5) The purposes sought to be achieved by this subchapter are to provide governmental units with all means necessary to obtain financing for public purposes under the changing circumstances related to future tax policy of the federal government and to supplement and complement the provisions of existing and future laws authorizing the issuance of bonds, to the end that governmental units may provide for the health, safety, and welfare of the people by the issuance of bonds under terms and conditions necessary under the then-existing conditions.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-703] Definitions.

As used in this subchapter, ~~unless the content otherwise requires:~~

~~(1) "Act" means this subchapter.~~

~~(2)(1)~~ "Bonds" means any bonds, issued pursuant to the Arkansas Constitution and pursuant to an act of the General Assembly heretofore or hereafter enacted, and means all debentures, notes, warrants, tax anticipation notes, bond anticipation notes, commercial paper, or other evidence of indebtedness or leases, installment purchase contracts, or other agreements or certificates of participation therein issued by or on behalf of a governmental unit, secured by revenues from any special fund or source or assessments for local improvements and taxes;

~~(3)(2)~~ "Foreign currency" means currency, Eurodollars, or money other than the legal tender of the United States;

~~(4)(3)(A)~~ "Governmental unit" means the State of Arkansas, ~~any-a~~ department, board, commission, or other agency or instrumentality of the state, or ~~any-a~~ county, municipality, school district, regional water distribution district, improvement district, public trust, or other political subdivision of the state, heretofore or hereafter created, or ~~any-a~~ board, commission, authority, or other public agency or instrumentality of a governmental unit ~~which-that~~ is now or hereafter authorized by law to issue bonds.

~~(B) Nothing herein shall be deemed to~~This subchapter does not give ~~any-a~~ department, board, commission, or other agency of the state governmental unit any additional authority to issue bonds or take any action independently and without acting by or through the State Board of Finance if the participation of the ~~State Board of Finance~~board is otherwise required by the law under authority of which the bonds are issued;

~~(5) "State" means the State of Arkansas; and~~

~~(6)(4)~~ "Taxable bonds" means bonds the interest on which is not, in any manner, exempt from federal income taxation or excludable from gross income for federal income tax purposes.

Codifier's Note. Superfluous definitions, i.e., " 'Act' means this subchapter"; " 'State' means the State of Arkansas", have been removed. Technical changes have also been made.

19-X-XXX. [19-9-704] Subchapter supplemental — Effect on other state laws or on previously issued bonds.

(a) This subchapter is supplemental to all other provisions of state law governing the issuance of bonds by any governmental unit and, except as otherwise provided in this subchapter, the provisions of state law governing the issuance of bonds by any governmental unit shall continue to apply to the issuance by ~~such-the~~ governmental unit of taxable bonds.

(b) ~~Nothing herein shall be deemed to~~This subchapter does not broaden or otherwise alter any provisions of state law as they relate to the issuance of the bonds the interest on which is, in some manner, exempt or excludable from federal income taxation.

(c) The reference ~~herein in this subchapter~~ to law providing authority for issuance of bonds ~~shall-mean-means~~ laws now in effect and as hereafter enacted or amended by the General Assembly.

(d) ~~Nothing contained herein shall be construed to~~ This subchapter does not impugn the validity of any taxable bonds heretofore issued.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-705] Construction.

~~The provisions of this~~ This subchapter shall be liberally construed ~~in order~~ to effectively carry out the purposes of this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-706] Issuance of bonds authorized.

A governmental unit ~~is hereby authorized to~~ may issue taxable bonds for any purpose permitted by the law heretofore or hereafter enacted under authority of which ~~such the~~ taxable bonds are issued, whether ~~such those~~ purposes are set forth in each law by specific category or by a general authorization to accomplish public purposes.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-707] Ordinance, resolution, indenture, etc.

The ordinance, resolution, indenture, agreement, or other instrument providing for the issuance of taxable bonds may provide for any of the following:

(1) The bonds shall be in such denominations, in such form, either bearer or registered, and payable at such place or places, either within or without the United States, at such time or times, as, in each case, the governmental unit ~~shall determined~~ determines, subject to any limitations on the maturity of bonds set forth in the law under authority of which the bonds are issued;

(2) The bonds shall be payable in legal tender of the United States, in a foreign currency, in commodities, or in precious metals, as the governmental unit ~~shall determined~~ determines;

(3) ~~The governmental unit may appoint, in~~ In connection with the bond issue, ~~the governmental unit may appoint;~~ the

_____ (A) ~~a~~ A cotrustee located outside of the boundaries of the United States or its territories or possessions so long as it ~~shall also appoint~~ appoints a trustee otherwise meeting the requirements of the statutes under authority of which the bonds are issued; ~~;~~ and

_____ (B) ~~The governmental unit may appoint, in connection with the bond issue, a~~ A paying agent or a copaying agent located outside the boundaries of the United States or its territories or possessions;

(4) ~~(A)~~ (A) In connection with, or incidental to, the sale and issuance of bonds, the governmental unit may enter into any contracts ~~which that~~ it determines to be necessary or appropriate to achieve a desirable effective interest rate in connection with the bonds by means of, but not limited to, contracts commonly known as investment contracts,

funding agreements, interest rate swap agreements, currency swap agreements, forward payment conversion agreements, futures, or contracts providing for payments based on levels of or changes in interest rates, or contracts to exchange cash flows or a series of payments, or contracts, including, without limitation, options, puts or calls, whether or not used to hedge payment, rate, spread, or similar exposure.

~~(B) Such contracts~~ Contracts or arrangements as described under subdivision (4)(A) of this section:

~~(i) may~~ May also be entered into by governmental units in connection with, or incidental to, entering into any agreement ~~which that~~ secures bonds or provides liquidity therefor; and

~~(ii) Such contracts and arrangements shall~~ Shall be made upon the terms and conditions established by the governmental unit, after giving due consideration for the credit worthiness of the counterparties, ~~where when~~ applicable, including any rating by a nationally recognized rating service or any other criteria as may be appropriate;

(5) In connection with, or incidental to, the sale and issuance of the bonds, or entering into any of the contracts or arrangements referred to in subdivision (4) of this section, the governmental unit may enter into ~~such the~~ credit enhancement or liquidity agreements, with ~~such~~ payment, interest rate, security, default, remedy, and other terms and conditions as the that the governmental unit ~~shall determined~~ determines; and

(6) Notwithstanding any provisions of state law relating to the investment or reinvestment of surplus funds of ~~any a~~ governmental unit, proceeds of the bonds and any moneys set aside or pledged to secure payment of the principal of, premium, if any, and interest on the bonds, or any of the contracts entered into pursuant to subdivision (4) of this section, may be invested in securities or obligations described in the ordinance or resolution providing for the issuance of the bonds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-708] Sale.

The bonds may be sold at public or private sale. If the ~~governing unit shall determine~~ governmental unit determines that a negotiated sale of the taxable bonds is in the best interest of the governmental unit, the governmental unit may negotiate for the sale of the taxable bonds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-709] Proceeds — Use.

(a) The proceeds of an issue of taxable bonds and the investment earnings ~~thereon on an issue of taxable bonds~~ shall be used, in the manner, and to the extent specified in the ordinance or resolution providing for the issuance of the taxable bonds, by the governmental unit issuing the taxable bonds for a purpose specified for the issuance of taxable bonds in the law under authority of which the taxable bonds are issued.

(b) Notwithstanding subsection (a) of this section, invested or reinvested proceeds of an issue of taxable bonds shall be deemed to have been expended for a purpose specified for the issuance of taxable bonds in the law under authority of which the taxable bonds are issued if the earnings ~~thereon on the issue of taxable bonds~~ and proceeds of liquidation of the investments are acquired with ~~such the~~ proceeds, to the extent that they are:

- (1) Applied to pay or service debt service on the taxable bonds; or
- (2) Applied toward ~~such that~~ purpose.

(c) When the bond proceeds of taxable bonds are invested or reinvested by the governmental unit in obligations permitted by this subchapter, the issuance of the taxable bonds shall be deemed to be for a public purpose, provided, ~~that~~ the net proceeds of such ~~an~~ investment or reinvestment, after sufficient provision is made for debt service on the taxable bonds, are then applied to a purpose for which the governmental unit has authority to issue taxable bonds and the governmental unit has determined upon appropriate findings of fact that ~~such the~~ application of net proceeds is for a public purpose ~~which that~~ the governmental unit ~~is authorized or empowered to~~ may perform.

Codifier's Note. Technical changes only.

19-X-XXX. [19-9-710] Refunding bonds.

Notwithstanding any provisions of state law relating to the investment or reinvestment of surplus funds of any governmental unit or any more restrictive provisions of the law under authority of which the bonds are issued, the proceeds of taxable bonds issued to refund or advance refund a prior issue or issues of bonds may be invested in securities or obligations described in the ordinance or resolution providing for the issuance of ~~such the~~ refunding bonds.

Codifier's Note. Technical changes only.

Chapter 7 — Federal Funds

Subchapter 1 — General Provisions

Subchapter 2 — Receipt of Federal Funds Generally

Subchapter 3 — Miscellaneous Federal Grant Act

Subchapter 4 — Grant Application Review — Indirect Cost Reimbursements

Subchapter 5 — Sale or Lease of Minerals, Oil, and Gas

Subchapter 6 — Educational Funding

Codifier's Note. Section 19-7-201 et seq., concerning the Office of State-Federal Relations, is not included in this proposed recodification of Title 19. It is recommended that § 19-7-201 be codified as a new chapter in Title 25 ["State Government"].

Section 19-7-301 et seq., concerning the State Economic Opportunity Office, was repealed by Acts 1995, No. 1296, § 74.

Section 19-7-701 et seq., concerning Title XX social security funds, is not included in this proposed recodification of Title 19. It is recommended that § 19-7-701 et seq. be codified as a new subchapter of Title 20 ["Public Health and Welfare"], Chapter 76 ["Public Assistance Generally"].

Section 19-7-901 et seq., concerning resettlement projects or rural rehabilitation projects for resettlement purposes, is not included in this proposed recodification of Title 19. It is recommended that § 19-7-901 et seq. be codified in Title 14 ["Local Government"].

Subchapter 1 — General Provisions

19-X-XXX. [19-7-101] Reports to Legislative Council.

(a) The Secretary of the Department of Finance and Administration shall file quarterly reports with the Legislative Council itemizing and summarizing all contracts or agreements entered into by the Governor with the federal government, or any agencies or instrumentalities ~~thereof of the federal government~~, whereby the State of Arkansas is to participate in any program involving the expenditure of federal funds, whether or not state funds are obligated in connection therewith, with respect to new federal programs, or expansion of existing federal programs ~~which that~~ were not in existence or ~~which that~~ were not implemented by state participation, at the time of the adjournment of the regular session of the General Assembly and entered into ~~prior to before~~ the convening of the next regular session of the General Assembly.

(b) ~~The report shall list, with~~ With respect to each such contract or agreement, the report shall list:

- (1) A brief statement of the purposes of the contract or agreement;
- (2) The amount of federal funds to be expended ~~thereunder~~ under the contract or agreement;
- (3) The amount of any state matching funds required in connection with the program, if any;
- (4) The name of the agency or department that will administer the program; and
- (5) ~~Such Any~~ additional information ~~as that~~ will enable the members of the Legislative Council to determine the nature and purposes of the agreement.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-102] Legislative review of federal programs.

(a) The Legislative Council shall review the quarterly reports filed by the Secretary of the Department of Finance and Administration as required in § 19-7-101 and shall submit its findings and recommendations to each succeeding regular session of the General Assembly for enabling legislation to implement, restrict, or prohibit the state's participation in any such new federal program or expanded federal program ~~which that~~ was implemented by contract or agreement entered into by the Governor subsequent to the adjournment of the preceding session of the General Assembly.

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(b)(1) ~~In the event~~If the next regular session of the General Assembly ~~shall fail~~fails to prohibit or restrict the state's participation in any such new or expanded program implemented by contract or agreement signed by the Governor with the federal government during the interim between the immediately preceding regular session of the General Assembly, then the state may continue to participate in that federal program.

(2)(A) ~~On the other hand~~However, if the General Assembly ~~shall restrict~~restricts or ~~prohibit~~prohibits the state's participation in any such new or expanded federal program implemented by contract or agreement subsequent to the last regular session, it shall be unlawful for the state to continue to participate in, or to expend any state funds in connection with, any such program.

(B) All contracts or agreements entered into by the Governor or any department or agency of the state acting under authority of the Governor shall be void, and the state's participation therein shall cease upon the adjournment of the General Assembly or at such later date if a later date for the termination of the state's participation therein has been prescribed by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-103] Control of college study programs and basic educational grants.

(a) All state agencies, departments, and institutions receiving public funds are charged with the responsibility of the handling, receipt, and disbursement of these funds within their normal framework as provided by the laws of the State of Arkansas. The control of these funds arising from the federal programs of college work-study programs and basic educational opportunity grants received by the named governmental entities within this subchapter shall be within the daily control of the various administrators of the state agencies, departments, and institutions.

(b)(1) The Division of Elementary and Secondary Education shall issue rules ~~for the purpose of administering~~for the administration of the funds received for college work-study programs and basic educational opportunity grants for the vocational-technical schools.

(2) The Division of Higher Education shall issue rules ~~for the purpose of administering~~for the administration of the funds received by state colleges and universities.

(3) The administration guidelines for the control of the funds of these two (2) programs shall be treated within the fiscal management laws of the State of Arkansas.

(4) Before these rules are implemented, the approval of the Legislative Council and the Legislative Joint Auditing Committee shall be obtained.

(c) ~~Any and all~~All agreements made by state agencies with Arkansas Plan, Inc., are declared to be against public policy of the State of Arkansas, with such agreements being null and void.

(d) ~~Any A~~A public servant who does not comply with the provisions of this section commits a Class A misdemeanor. This offense is classified as noncompliance with this section.

Codifier's Note. Technical changes only.

Subchapter 2 — Receipt of Federal Funds Generally

Codifier's Note. Section 19-7-407, concerning building or repairing of highways, was repealed by Acts 1987, No. 792, § 6.

Section 19-7-408, concerning funds credited to the Public Institutions Fund, was repealed by Acts 1995, No. 1296, § 75.

19-X-XXX. [19-7-401] Sale of public lands generally.

~~The Treasurer of State is authorized and required, from~~ From time to time, the Treasurer of State shall draw for and receive, from the United States Secretary of the Treasury, all sums of money ~~which that~~ may accrue to the state on account of the five percent (5%) of the net proceeds of the sale of public lands of the United States lying within the State of Arkansas.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-402] Sale of public domain lands and leases.

(a) Funds received by the Treasurer of State from the federal government on account of the sale of public domain lands from any funds coming to the Treasurer of State from the Taylor Grazing Act, 43 U.S.C. § 315, shall be distributed to the respective counties in which the property is situated.

(b)(1) Eighty percent (80%) of the funds of each county shall be distributed to the school districts of the county in ratio to the leased territory or public domain sold within the district.

(2) The remaining twenty percent (20%) of the funds for each county shall be credited to the county road fund.

(c) The county treasurer shall make distribution of the school districts' portion on an acreage basis or other equitable basis if the data required for making a distribution of funds as provided in this section is not available at the time funds are available for distribution.

(d)(1) The Treasurer of State shall distribute that portion of the funds that accrue to the schools to the respective counties and distribute the funds that accrue to the county road funds.

(2) (A) ~~It shall be the duty of the~~ The county quorum court ~~to shall~~ provide the county treasurer with a statement showing the distribution of the funds in accordance with law.

(B) Thereafter, the county treasurer shall credit the respective school districts with the amounts indicated.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-403] Lease of lands for flood control purposes.

All funds received by the Treasurer of State from the federal government on account of the lease of lands acquired by the federal government for flood control purposes, and distributed by the Treasurer of State to the respective counties, shall be distributed by each county receiving them as follows:

(1) Eighty percent (80%) of ~~such the~~ funds received by each county shall be distributed to the school districts in the county, with each school district to receive the portion thereof that the flood control acreage in that district bears to the total flood control acreage in all districts in the county; and

(2) Twenty percent (20%) of ~~such the~~ funds received by each county shall be credited to the county road fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-404] Revenues derived from forest reserves.

(a) All money paid into the State Treasury by the federal government from the revenue derived from the forest reserves within this state for the benefit of public schools and public roads, as provided by congressional act, to the amount of fifty thousand dollars (\$50,000) or as much thereof as may be so paid in, shall be appropriated as follows:

(1) Three-fourths ($\frac{3}{4}$) of the money received by the State Treasury from the federal government from the revenues derived from the forest reserves within this state shall be apportioned to the public schools as provided in § 6-20-218 and Acts 1933, No. 104, § 2 [obsolete]; and

(2) The remaining one-fourth ($\frac{1}{4}$) shall be apportioned to the public roads of the respective counties from which the money was derived.

(b)(1) ~~The Auditor of State, on~~ On the first Monday in September of each year, ~~the Auditor of State~~ shall draw his or her warrant on the State Treasury in favor of the county treasurer in each county which has any funds from the forest reserve revenue for the remaining one-fourth ($\frac{1}{4}$) of the money. The county treasurers shall add it to the funds of their respective counties for the improvement of the public roads.

(2) The Auditor of State's warrant shall be drawn upon a certified copy of an order of the county court, directing the county treasurer to draw the funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-405] Geological and Conservation Federal Fund.

There is created ~~and established~~ in the Treasurer of State's office a fund to be known as the "Geological and Conservation Federal Fund". Federal funds as may be allotted to the Planning Division of the Arkansas Geological Survey ~~are to~~ shall be deposited into the fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-406] Loans on agricultural products.

It ~~shall be~~ lawful for the Division of Correction and other state institutions and the counties of the state ~~which that~~ produce cotton or other agricultural products to participate in government loans made available upon these agricultural products. The superintendent of any such state institution and the county judge of any such county ~~are~~ ~~authorized to~~ may enter into the necessary papers to secure the benefits of these government loans.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-409] Proceeds from sale of lumber on military bases.

(a) All moneys received by the Treasurer of State from the United States Government from the sale of lumber and timber products on United States military installations shall be distributed to the respective counties in which the property is situated.

(b)(1) Seventy-five percent (75%) of the moneys for each county shall be distributed to the respective school districts of the county in the same proportion that the lumber and timber products sold within that school district have to the total of lumber and timber products sold in the county.

(2) The remaining twenty-five percent (25%) of the moneys for each county shall be credited to the county road fund.

(3) The county treasurer shall make distribution of the school districts' portions on an equitable basis if the data required for making distribution of funds as provided in this section is not available at the time funds are available for distribution.

Codifier's Note. No changes.

Subchapter 3 — Miscellaneous Federal Grant Act

19-X-XXX. [19-7-501] Title.

This subchapter shall be known and may be cited ~~and referred to~~ as the "Miscellaneous Federal Grant Act".

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-502] Procedure upon availability of unanticipated federal funds.

(a) If new or additional federal funds, new or additional Comprehensive Employment and Training Act, or its successor's, funds, or changes in state use of appropriations for programs combined into block grants from the federal government become necessary, or if new federal programs or new Comprehensive Employment and Training Act, or its successor's, programs are initiated that are not authorized or

contemplated in the biennial operations appropriation act for the benefiting state agency and such changes make it necessary that the benefiting state agency employ additional personnel or require additional appropriations to expend these funds in order to carry out the objectives of the federal programs or to meet federal requirements, then the head of the affected state agency ~~is authorized to~~ may request the approval of the Governor and the Chief Fiscal Officer of the State, as provided in this section, for additional appropriations of one (1) or more new or additional salaried positions to be utilized by that respective agency. The salary rates for these positions ~~are not to~~ shall not exceed the highest maximum annual salary rate or the highest grade level position authorized in the salary schedule of the requesting agency's biennial appropriation act for operations, as governed by the Uniform Classification and Compensation Act, § 21-5-201 et seq., ~~or its successor.~~

(b) In the case of those agencies, departments, or institutions, that are specifically exempt from the provisions of the Uniform Classification and Compensation Act, § 21-5-201 et seq., such new or additional employees shall be established at salary rates not to exceed the maximum established in the salary schedule of the biennial operations appropriation act for the respective agency for comparable positions. ~~In no event shall the~~ The additional positions shall not exceed the maximum number of positions authorized for the agency in the biennial appropriation act for operations.

(c) Whenever the head of a state agency deems it necessary to establish ~~such~~ new or additional appropriations or positions ~~as~~ authorized in this section, he or she shall file with the Governor a written report accompanied by necessary supporting documents. These documents shall set forth:

~~(1) the~~ The facts, justifications, and circumstances that necessitate ~~such the~~ appropriations;

~~(2) the~~ The maximum number of positions sought, the titles ~~thereof of~~ those positions, and the maximum annual salary rate to be paid each position;

~~(3) a~~ A complete line item operations budget for the program;

~~(4) a~~ A statement of the expected duration into future years of the federal funds; and

~~(5) whether~~ Whether or not the program is anticipated to eventually be supported either in part or in whole by state revenues.

(d) Upon receipt of the report and supporting documents, for unanticipated miscellaneous federal grants, excluding the Comprehensive Employment and Training Act or its successor, the Governor or the Governor's designee shall study it. If he or she ~~shall determine~~ determines that the new or additional positions or appropriations are being sought in strict compliance with this subchapter, the Governor, after seeking the advice of the Legislative Council or the Joint Budget Committee, may approve or modify the request for such additional or new positions or appropriations as, in his or her judgment, he or she deems necessary. ~~He or she the~~ Governor shall forward a copy ~~thereof of the~~ reviewed request to the head of the requesting agency and the Chief Fiscal Officer of the State. Upon receipt ~~thereof of the~~ reviewed request, the Chief Fiscal Officer of the State shall direct the Auditor of State and the Treasurer of State to establish upon their books of record the necessary appropriation accounts in accordance with the provisions as set out in this section and the applicable classifications of appropriations as enumerated in §§ 19-

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4-520 — ~~19-4-525 as amended, or its successor,~~ and in accordance with any federal limitations as may be applicable to the funds ~~which that~~ are available.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-503] Additional procedures and limitations.

In addition to the limitations and procedures established in § 19-7-502, the following additional procedures and limitations shall be held in strict compliance:

(1) All new or additional federal funds or new or additional state funds under the Arkansas Workforce Innovation and Opportunity Act, § 15-4-3701 et seq., expended by the benefiting agency under the authority of any appropriation provided by the General Assembly for such purposes and transferred through the provisions and procedures established in this section shall be deposited into, and expended from, the State Treasury;

(2)(A) Appropriations authorized by the General Assembly for such purpose and transferred pursuant to the procedures set out in this section shall be strictly used for the expenditure of the Arkansas Workforce Innovation and Opportunity Act, § 15-4-3701 et seq., grant-in-aid moneys or other federal grant-in-aid moneys received, reimbursements from the federal government, and local or private funds designated as matching funds for these federal projects.

(B) Amounts appropriated under subdivision (2)(A) of this section shall be deposited into the State Treasury for the benefit of the State of Arkansas, or any of its agencies, for use in emergency relief needs or for the operation of any Arkansas Workforce Innovation and Opportunity Act, § 15-4-3701 et seq., ~~or its successor's,~~ programs or any other programs approved by the federal government for which no appropriations or insufficient appropriations were provided elsewhere for ~~such those~~ purposes;

(3)(A) Additional positions authorized under § 19-7-502 shall be paid from the Arkansas Workforce Innovation and Opportunity Act, § 15-4-3701 et seq., funds deposited into the State Treasury for that specific Arkansas Workforce Innovation and Opportunity Act, § 15-4-3701 et seq., ~~or its successor's,~~ program as may be authorized through ~~the provisions of~~ this subchapter or from federal, local, or private funds deposited into the State Treasury for that specific federal program as may be authorized through this subchapter.

(B) However, general, special, trust, or miscellaneous state funds may not be used for the purpose of paying salaries of the positions so authorized;

(4) The Chief Fiscal Officer of the State may promulgate rules he or she may deem necessary and proper in order to carry out this subchapter;

(5) Sections ~~19-4-1807 and 19-4-1901, or their successors,~~ that establish the federal grants, aid, and reimbursements procedures and federal funds procedures of the General Accounting and Budgetary Procedures Law, § 19-4-101 et seq., shall be strictly complied with;

(6) Unless provided elsewhere, all federal funds received by state agencies, departments, boards, and commissions benefiting from the establishment of the biennial operations appropriation acts authorized by the General Assembly for new federal or Arkansas Workforce Innovation and Opportunity Act, § 15-4-3701 et seq., ~~or its~~

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~~successor's~~, programs shall be deposited into the State Treasury, except when such deposit is expressly prohibited, in writing, as a condition for approval of the grant or reimbursement by the federal grant or agency; and

(7) An appropriation as authorized by the General Assembly for new federal or Arkansas Workforce Innovation and Opportunity Act, § 15-4-3701 et seq., ~~or its~~ ~~successor's~~, programs that the Chief Fiscal Officer of the State transfers or causes to be transferred to the various agencies shall not be utilized for entering into or making payments for personal service contracts.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-504] Recommendation by Governor — Failure to appropriate.

(a) Upon the convening of each regular session of the General Assembly, the Governor shall submit to the General Assembly and shall recommend to the General Assembly the appropriation of the necessary federal or state matching funds, or both, estimated to be necessary with respect to any program during the subsequent fiscal biennium.

(b) If the General Assembly ~~shall fail~~ fails to appropriate funds for any program entered into with the federal government as authorized by the laws of the State of Arkansas, on June 30 following adjournment of the regular session of the General Assembly, the program shall cease to exist, and the State of Arkansas shall no longer participate in the program.

Codifier's Note. Technical changes only.

Subchapter 4 — Grant Application Review — Indirect Cost Reimbursements

19-X-XXX. [19-7-601] Legislative determination.

It is found and determined by the General Assembly that all governmental units, various nongovernmental organizations, and the general public in the State of Arkansas should have the opportunity to review and comment upon applications for federal funding assistance. The General Assembly further finds that it is desirable that the State of Arkansas pursue the utilization of indirect cost reimbursements available to state agencies from the various federal agencies. It is further found that the state should cooperate with the federal government in the development and utilization of intergovernmental information exchange programs ~~which that~~ may be of benefit to the State of Arkansas and to utilize any available federal assistance funds for the furtherance of the purposes of this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-602] Definitions.

As used in this subchapter, ~~unless the context otherwise requires:~~

~~(2)~~(1) “Executive Order 12372, Intergovernmental Review of Federal Programs” means an instrument signed and placed into effect by the President of the United States on July 14, 1982;

~~(3)~~(2) “Federal funding assistance” means financial aid available from the various federal government agencies to units of state and local governments, as well as to private for-profit and private nonprofit organizations;

~~(6)~~(3) “Indirect cost reimbursements” means the reimbursement by a federal agency to agencies of state government for the costs incurred ~~which that~~ are necessary for the efficient conduct of a federal grant or contract, as stated in Office of Management and Budget Circular A-87, “A Guide for State and Local Government Agencies — Cost Principles and Procedures for Establishing Cost Allocations Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government”; ~~and~~

~~(4)~~(4) “Office of Intergovernmental Services” means an organizational unit within the Department of Finance and Administration;

~~(7)~~(5) “Revenue sharing” means payments to units of local government as authorized by the State and Local Fiscal Assistance Act of 1972, ~~as amended;~~

~~(4)~~(6) “Review and comment” means the process by which any unit of government, organization, or individual may request to review and provide comments upon any application for federal funding assistance, as limited by other sections of this subchapter;

(7) “State agency” means every department, division, office, board, commission, and institution of this state, including state-supported institutions of higher education; and

~~(5)~~(8) “State clearinghouse” means that section of the Office of Intergovernmental Services ~~which that~~ is designated as the governmental unit responsible for coordinating the review of applications for federal funding assistance, pursuant to Executive Order 12372, Intergovernmental Review of Federal Programs and other provisions of this subchapter;

Codifier's Note. The defined term "state agency" has been added and, in Code sections in this subchapter, substituted for the phrase "state agency, board, commission, department, or institution". Technical changes have also been made.

19-X-XXX. [19-7-603] Administration.

The Office of Intergovernmental Services ~~shall be~~ responsible for carrying out the duties and responsibilities of this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-604] Federal grants, aids, and reimbursement procedures.

(a) ~~REQUESTS FOR FEDERAL GRANTS.~~

(1) All formal applications for federal funds for grants, aids, and reimbursements originated by a state agency, ~~board, commission, department, or~~

~~institution~~ shall be submitted to the Department of Finance and Administration ~~prior to before~~ their submission to the granting source.

(2) Applications shall include, in a manner prescribed by the Secretary of the Department of Finance and Administration, a summary of the proposed project.

(3) The summary ~~will shall~~ include the indirect cost rate of the applicant agency, together with a projection of funds to be received as indirect cost reimbursement.

(4) The Department of Finance and Administration shall file with the Bureau of Legislative Research a summary of these applications for their review.

~~(b) PRELIMINARY PROPOSALS:~~

~~_____~~(1) Preliminary, preapplication, or informal proposals ~~which that~~ may eventually result in a commitment of personnel, space, facilities, or state funds shall be submitted to the Department of Finance and Administration at the time they are submitted to the federal granting agency.

(2) In order to eliminate overlap, inefficiency, or a violation of legislative intent, the secretary may require a review of the proposal, soliciting comment from other agencies ~~which that~~ might be affected, and may require the suspension of negotiations until the review is completed.

(3) ~~The provisions of this~~ This subsection ~~shall is~~ not be applicable to institutions of higher education. However, a copy of the preliminary proposals shall be submitted to the Department of Finance and Administration for the information of the Department of Finance and Administration.

(c) ~~PROCEDURAL REQUIREMENTS.~~—The Department of Finance and Administration shall prescribe procedures relative to preliminary proposals and formal applications for federal grants, aids, and reimbursements.

~~(d) RECEIPT OF FUNDS:~~

~~_____~~(1) When ~~any a~~ state agency receives notification of an award of any federal funds, grants, aids, or reimbursements, including unsolicited funds, the Department of Finance and Administration shall be notified on forms to be prescribed by the secretary.

(2) ~~Included on such forms will be a~~ section ~~shall be included on the forms~~ to report payments from federal funds for indirect cost reimbursements resulting from:

(A) Overhead costs of the ~~state~~ agency, ~~board, commission, department, or institution~~; and

(B) Overhead costs of state central services allocated to that ~~state~~ agency, ~~board, commission, department, or institution~~ through the Consolidated Statewide Cost Allocation Plan.

(3) The Department of Finance and Administration ~~will shall~~ provide the Bureau of Legislative Research a summary of ~~such the~~ notifications for review.

~~(e) STATE CLEARINGHOUSE:~~

~~_____~~(1) The Office of Intergovernmental Services ~~is to shall~~ function as the state clearinghouse for coordinating the review and comment process relative to applications for federal funding assistance under Executive Order 12372, Intergovernmental Review of Federal Programs and other provisions of this subchapter.

(2) The Department of Finance and Administration ~~shall be is~~ responsible, in consultation with state and local elected officials, for developing procedures to

implement the review and comment process for applications for federal funding assistance.

Codifier's Note. Technical changes only.

-X-XXX. [19-7-605] Indirect cost reimbursements.

(a) The Office of Intergovernmental Services ~~shall be~~ responsible for preparation of the Consolidated Statewide Cost Allocation Plan for the allocation of state central services' overhead costs to ~~the various~~ state agencies ~~who that elect elects~~ to seek reimbursement for them according to the provisions of Office of Management and Budget Circular A-87.

(b) The office shall also:

(1) Prepare indirect cost rate proposals on behalf of the state agencies; or
(2) Provide assistance as necessary to state agencies that prepare their own indirect cost rate proposals if the state agency elects to seek payment from the federal government for these costs.

(c) The office ~~shall be authorized to may~~ negotiate the statewide cost allocations with the appropriate federal authorities and indirect cost proposals prepared by the office with any state agency.

(d) ~~Any A state~~ agency that chooses to utilize indirect cost rates according to the ~~provisions of~~ this subchapter shall submit a copy of its indirect cost rate proposals to the Department of Finance and Administration and also a copy of its indirect cost rate agreement after the cognizant federal agency has approved the rate proposal.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-606] Transfer of reimbursements.

The Secretary of the Department of Human Services ~~is authorized to may~~ transfer from the Department of Human Services federal funds as designated by the Chief Fiscal Officer of the State to the appropriate state fund account those federal funds recovered as reimbursement for indirect costs ~~which that~~ are not required to be transferred to the Constitutional Officers Fund or the State Central Services Fund pursuant to this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-607] Expenditure of federal funds.

The Department of Finance and Administration ~~is authorized to may~~ receive federal funds, enter into contracts with federal agencies, and expend any such funds as necessary to accomplish the duties set out in this subchapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-608] Information exchange programs.

The Office of Intergovernmental Services ~~is authorized to~~may cooperate with agencies of the federal government in the development and utilization of intergovernmental information exchange programs ~~which that~~ may be of benefit to the State of Arkansas.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-609] Revenue sharing.

The Office of Intergovernmental Services ~~shall be~~is responsible for providing technical assistance to units of local government on matters relating to federal revenue sharing. The ~~office~~Office of Intergovernmental Services is designated as the liaison between the federal Office of Revenue Sharing ~~[abolished]~~ and local governments in Arkansas.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-610] Advice of legislative departments.

It is recognized by the legislative and executive departments of government that some of the executive departments' authority or responsibility as provided in this subchapter should possibly have the legislative departments' concurrence before proceeding with ~~such that~~ authority or responsibility. The legislative department, ~~via~~ ~~through~~ the Legislative Joint Auditing Committee, the Legislative Council, ~~or~~ joint interim committees, interim committees, or subcommittees of the foregoing may request the Secretary of the Department of Finance and Administration to seek the legislative department's advice before exercising certain authority or responsibility as authorized by this subchapter.

Codifier's Note. Technical changes only.

Subchapter 5 — Sale or Lease of Minerals, Oil, and Gas

Codifier's Note. Section 19-7-802, concerning temporary permits, was repealed by Acts 2009, No. 1476, § 3.

19-X-XXX. [19-7-801] Federal lands.

(a) Moneys received by the Treasurer of State from the federal government for a sale, lease, royalty, bonus, or rental of oil, gas, or mineral lands belonging to the federal government and located in this state shall be distributed under this section.

(b) Moneys received under subsection (a) of this section by and after September 1, 2008, by the Treasurer of State shall be credited by the Treasurer of State as follows:

(1) Fifty percent (50%) of the moneys received shall be credited to the General Revenue Fund Account of the State Apportionment Fund for distribution to various funds that participate in the distribution of general revenues in the respective proportion to each fund, to be used for the purposes under the Revenue Stabilization Law, § 19-5-101 et seq.; and

(2) Fifty percent (50%) of the moneys received shall be distributed to the counties in which the federal lands that generate the moneys are located according to federal reports that identify the counties with the federal lands that generate the moneys. Moneys under this subdivision (b)(2) shall be distributed by the Treasurer of State as follows:

(A)(i) Sixty percent (60%) of the moneys shall be distributed to the County Aid Fund, to be distributed by the Treasurer of State to the county treasurer of each county that has a school district with a boundary that includes a portion of the federal lands that generate the moneys.

(ii) A county is responsible for distributing moneys under subdivision (b)(2)(A)(i) of this section to a school district with a boundary that includes a portion of the federal lands that generate the moneys.

(iii) If there is more than one (1) school district with a boundary that includes a portion of the federal lands that generate the moneys within a county receiving these moneys, then each school district in that county shall receive a proportionate share of the moneys based on the school district's portion of the acreage over the total acreage in all districts in that county;

(B) Fifteen percent (15%) of the moneys received under this subdivision (b)(2) shall be distributed to the County Aid Fund to be distributed by the Treasurer of State to the county treasurer for credit to the county road funds of the counties to which these moneys are allocated; and

(C)(i) Twenty-five percent (25%) of the moneys received under this subdivision (b)(2) shall be distributed to the County Aid Fund for distribution by the Treasurer of State to the county treasurer of the county to which the moneys are to be distributed.

(ii) Except as provided under subdivision (b)(2)(C)(iii) of this section, on receipt of the moneys under this subdivision (b)(2)(C), the county treasurer of the county shall distribute the moneys to the county general fund and to the respective cities, towns, school districts, community college districts, and county and municipal libraries in the county in the proportion that each taxing unit shares in the real and personal property taxes collected in the county.

(iii) A school district in the county that receives a distribution of funds under subdivisions (b)(2)(A) and (B) of this section and the county road fund that receives a distribution of funds under subdivisions (b)(2)(A) and (B) of this section are not entitled to receive an additional distribution of the funds under this subdivision (b)(2)(C).

Codifier's Note. No changes.

Subchapter 6 — Educational Funding

19-X-XXX. [19-7-1001] Federal Adult Basic Education Fund.

There ~~shall be~~ established ~~created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Federal Adult Basic Education Fund”.

Codifier's Note. Technical changes only.

19-X-XXX. [19-7-1002] Federal Elementary and Secondary Education Fund.

There ~~shall be~~ established ~~created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Federal Elementary and Secondary Education Fund”.

Codifier's Note. Technical changes only.

Subtitle 2 — Revenue Stabilization Law

Chapter X — General Provisions

Chapter X — Funds and Accounts Generally

Chapter X — General Revenue Operating Funds and Fund Accounts

Chapter X — Budget Stabilization Trust Fund

Chapter X — Municipal and County Aid Funds

Chapter X — Trust Funds

Chapter X — Miscellaneous Funds

Chapters X — X [Reserved.]

Codifier's Note. Because § 19-5-401 et seq., the distribution of general revenues, is limited in its application to a fiscal year and is therefore temporary legislation, it is recommended that the material be removed from the Arkansas Code and set out instead in an appendix to Title 19, as illustrated in this proposed recodification of Title 19. The material in that appendix will be updated by the Arkansas Code Revision Commission after each regular and fiscal session to reflect amendments by the General Assembly.

Section 19-5-901 et seq. and § 19-5-1101 et seq. have been combined and are presented in this proposed recodification of Title 19 as Chapter X.

Section 19-5-1001 et seq. and § 19-5-1201 et seq. have been combined and are presented in this proposed recodification of Title 19 as Chapter X.

Chapter X — General Provisions

19-X-XXX. [19-5-101] Title.

This chapter shall be known and may be cited as the “Revenue Stabilization Law”.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-102] Legislative intent.

Because of the many revenue laws of the state providing for the levying and collecting of taxes, licenses, and fees for the support of state government and its agencies and enacted by the General Assembly, it is declared to be the policy of the General Assembly with respect to all such revenues and other state income ~~which that~~ is required by law to be deposited ~~in~~ into the State Treasury to provide for the handling and deposit of the funds in the manner provided in the Revenue Classification Law, ~~§ 19-6-101 et seq.~~, and in this chapter in the following manner:

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(1) To declare the objects and purposes for which the general revenues as defined in the Revenue Classification Law, ~~§ 19-6-101 et seq.~~, and other incomes individually and collectively are to be used. It is the intent and purpose of this section and other provisions of this chapter to comply with the provisions of the Arkansas Constitution, including Arkansas Constitution, Article 16, § 11 thereof;

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(2) Because ~~of the fact that~~ the constitutional and fiscal agencies of the state and certain other defined agencies or programs, either individually or collectively, render services to every state department, board, commission, institution, agency, or activity supported from revenues deposited ~~in~~ into the State Treasury, it is declared to be the policy of the General Assembly that all taxes, licenses, and fees defined as general revenues and special revenues under the ~~provisions of the~~ Revenue Classification Law, ~~§ 19-6-101 et seq.~~, shall contribute to the support of ~~such the~~ constitutional and fiscal agencies and other defined agencies in the proportion and for the purposes as provided by law for the payment of such services;

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(3) As to the taxes, licenses, fees, and other revenues contributing to the general revenues as defined in the Revenue Classification Law, ~~§ 19-6-101 et seq.~~, it is not the purpose of this chapter to levy or to change the amount or rate of such taxes, but to state the purpose for which such general revenues are to be used. This chapter shall not be construed as amending any of the provisions of the law with respect to ~~such the~~ taxes defined to be general revenues except for the purpose of providing for the distribution of them and defining the purposes for which ~~such these~~ revenues are raised and collected; and

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(4) As to the special taxes, licenses, fees, and other revenues contributing to the special revenues as provided in the Revenue Classification Law, ~~§ 19-6-101 et seq.~~, it is not the intent of the Revenue Classification Law, ~~§ 19-6-101 et seq.~~, or of this chapter to levy or change the amount or rate of such taxes nor to change the purposes for which ~~such those~~ special revenues are to be used as provided by law. This chapter shall not be construed as amending any of the provisions of the law with respect to the special revenues as defined in this chapter, except for the purpose of providing for the distribution of them and providing that the purposes for which such revenues are collected shall also include the services rendered to the constitutional and fiscal agencies and other defined agencies in the manner provided in the Revenue Classification Law, ~~§ 19-6-101 et seq.~~, and in this chapter.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-103] Fiscal year.

The fiscal year of the state, for the conduct of its financial affairs, shall commence on July 1 and end on June 30 of the following year.

Codifier's Note. No changes.

19-X-XXX. [19-5-104] Establishment of other funds or accounts.

(a)(1) The Chief Fiscal Officer of the State may only establish such other funds or fund accounts on the books and on the books of the Treasurer of State and the Auditor of State for making payments that are composed of funds derived from more than one (1) fund or fund account as established by this chapter.

(2) The Chief Fiscal Officer of the State may also establish paying accounts on the books of the Treasurer of State and the Auditor of State for making payments that are composed of funds derived from more than one (1) source.

(3) However, the Chief Fiscal Officer of the State may establish on the books accounts within funds or fund accounts carried on the books of the Treasurer of State and the Auditor of State that he or she deems are necessary for the accounting system of his or her office.

(b) Nothing in this section ~~shall prevent~~prevents the establishment of new funds composed solely of federal grants, aids, reimbursements, or any other moneys received from the United States Government that are to be used for specific purposes.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-105] Appropriations for agencies not funded.

~~In the event~~If the General Assembly has appropriated general revenue funds for any agency, department, or institution for which funding is not provided in this chapter, the Chief Fiscal Officer of the State shall make the appropriation payable from the General Revenue Fund from which the principal department as created by §§ 6-11-101, 6-11-102, 25-2-101 — 25-2-109, 25-5-101, 25-6-102, 25-7-101, 25-8-101, 25-8-105, 25-9-101, 25-10-101 — 25-10-106, 25-11-101, 25-11-102, 25-12-101, 25-13-101, and 25-14-101 draws its support. ~~In the event such~~If the appropriation is made to any other agency of the state, the appropriation ~~is to~~shall be made payable from the Miscellaneous Agencies Fund Account.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-106] Transfer of funds.

(a) The Chief Fiscal Officer of the State may direct a transfer of funds on the books of the Treasurer of State, the Auditor of State, and the Department of Finance and Administration for the following purposes:

(1) To correct accounting errors;
(2) To make loans to authorized funds, fund accounts, or accounts and to repay such loans when they become due and payable, all of which as may be authorized by law;

(3) To reimburse the Miscellaneous Revolving Fund or successor funds, fund accounts, or accounts for the payment of claims, refunds, or other authorized disbursements as may be authorized by law;

~~(4) For such other purposes as may be specifically authorized by law;~~

~~(5)~~(4)(A) To transfer to the state agency responsible for administering federal social security and state retirement programs for public employees, public school teachers as defined by law, highway employees, and state police employees in such amounts as shall be certified as being due, including any penalties due to delinquency of obligations. funds on deposit in the State Treasury containing operating moneys for any:

(i) Political entity, including any state agency, board, commission, department, institution, state-supported community college, college, or university;

(ii) Political subdivision of the state, including a regional, county, or municipal government; or

(iii) School district;

~~to the state agency responsible for administering federal social security and state retirement programs for public employees, public school teachers as defined by law, highway employees, and state police employees in such amounts as shall be certified as being due, including any penalties due to delinquency of obligations.~~

(B)(i) The head of the state agency responsible for administering the programs shall certify to the Chief Fiscal Officer of the State the agencies, funds, amounts involved, and any other pertinent information.

(ii) The Chief Fiscal Officer of the State shall then notify the Auditor of State and the Treasurer of State of the transfers;

~~(6)~~(5) To transfer funds between state agencies and within state agencies in order to eliminate the double accounting of receipts and expenditures ~~which that~~ occurs under the method of issuing vouchers; or

~~(6) For such other purposes as may be specifically authorized by law.~~

(b)(1) The transfer document form shall be designed by the Chief Fiscal Officer of the State; with the approval of the Treasurer of State and the Auditor of State; and shall be designed in such form so as to be compatible with the accounting and coding systems of all three (3) offices.

(2) The transfer document as executed by the Chief Fiscal Officer of the State ~~must shall~~ bear his or her manual signature or the signature of a designated official of his or her office.

(3) In addition, there shall be stated in the document a clearly understood reason for the issuance of the transfer and the specific legal authority for the transfer.

(c)(1) The Treasurer of State ~~is authorized and directed to shall~~ issue an official transfer document; designed by him or her with the approval of the Chief Fiscal Officer of the State and the Auditor of State as to its form; for the purpose of distributing general and special revenues at the close of business each month.

(2) This document shall bear the manual signature of the Treasurer of State or his or her deputy.

(d) The Treasurer of State may refuse to make any transfer if, in his or her opinion, sufficient proof of the legality of the transfer is not provided.

(e)(1) The Chief Fiscal Officer of the State may transfer moneys from the General Revenue Allotment Reserve Fund accruing thereto from year-end balances as authorized by § 19-5-1004(b)(1) and (2), or from such other funds, fund accounts, or accounts when ~~such the~~ fund balances may be transferred ~~for the following purpose: as set out in subdivision (e)(2) of this section.~~

(2) In those instances in which the General Assembly authorizes carrying forward from one (1) fiscal year to the succeeding fiscal year, but not exceeding a two-year appropriation period in conformity with Arkansas Constitution, Article 5, § 29, a transfer of moneys shall be made for reimbursing the fund, in accordance with ~~the provisions of~~ this subsection for the additional moneys expended resulting from the carry-forward provisions of this subsection.

(f)(1) The Chief Fiscal Officer of the State may remove any inactive funds, other than those funds or fund accounts established by law, upon determination that the funds have no appropriations or outstanding warrants and are therefore inactive, from the financial records of the State of Arkansas and ~~to~~ transfer any balances remaining in ~~such those~~ funds to the General Revenue Allotment Reserve Fund.

(2) The Chief Fiscal Officer of the State shall notify the Treasurer of State and the Auditor of State of such transactions.

(3) The Chief Fiscal Officer of the State shall report to the Legislative Council and the Joint Budget Committee, during the month of November of each even-numbered year, the status of all inactive funds, along with his or her recommendation as to the disposition of ~~such the~~ funds and balances maintained in them.

(g) The Treasurer of State may transfer funds under this section by direct deposit.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-107] Appropriation for state agencies not provided by General Assembly.

(a) ~~In the event that~~ If the appropriation is not provided by the General Assembly for cash fund expenditures for any state agency, pursuant to § 19-4-801 et seq., the state agency shall request a transfer of appropriation from the Chief Fiscal Officer of the State, stating clearly the amount required.

(b) Upon approval of the Chief Fiscal Officer of the State, and after seeking prior review by the Legislative Council or the Joint Budget Committee, the cash fund appropriations shall be established upon the books of the Department of Finance and Administration; ~~provided further, that upon~~ Upon request of the state agency and with the approval of the Chief Fiscal Officer of the State, the requested appropriations may be established upon the books of the Department of Finance and Administration in compliance with the applicable classifications of appropriations as enumerated in §§ 19-4-521 — 19-4-525.

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Codifier's Note. Technical changes only.

Chapter X — Funds and Accounts Generally

19-X-XXX. [19-5-201] State Apportionment Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “State Apportionment Fund”.

~~(2) After July 1, 1973, all~~All general revenues and all special revenues, as defined in the Revenue Classification Law, § 19-6-101 et seq., shall be deposited by the Treasurer of State into the State Apportionment Fund, there to be handled and distributed as provided in this subchapter.

(b) All revenue received by the Treasurer of State by 4:00 p.m. of any normal working day shall be deposited and so credited to the State Apportionment Fund as occurring on that day and shall be deemed to be gross revenues for that respective day. For the purposes of accounting for such revenue, the Treasurer of State shall credit it to the proper fund account of the State Apportionment Fund as ~~established~~created by this section.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-202] General Revenue Fund Account.

(a)(1) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund account to be known as the “General Revenue Fund Account” of the State Apportionment Fund to which all gross general revenues are to be credited upon receipt of them by the Treasurer of State, there to be distributed as provided in this section.

(2) The Treasurer of State, with the approval of the Auditor of State and the Chief Fiscal Officer of the State, shall prescribe the procedures and forms required to be used by all governmental units depositing funds into the State Treasury.

(b) At the close of business at 12:00 noon on the last working day of each month, the Treasurer of State shall make the following distributions of the gross general revenues in the General Revenue Fund Account on properly signed forms prescribed by him or her, with the approval of the Auditor of State and the Chief Fiscal Officer of the State:

(1)(A) From such gross general revenues received during each month, the Treasurer of State shall deduct the amounts represented by claims, taxes erroneously paid, uncollected checks, and advance transfers made to the Individual Income Tax Withholding Fund, ~~the~~ Corporate Income Tax Withholding Fund, and ~~the~~ Home Owners Tax Relief Fund from each applicable revenue received during that month and other advance transfers and shall keep a record for accounting purposes.

(B) Advance transfers made during the month to funds or fund accounts from which there are no applicable revenue sources shall be made from gross general revenues received during the month.

(C). The remaining revenue in the General Revenue Fund Account shall be designated as net general revenue; and

(2)(A)(i) ~~In the event~~ If the Budget Stabilization Trust Fund has insufficient balances to make loans to the Individual Income Tax Withholding Fund, the Corporate Income Tax Withholding Fund, and the Home Owners Tax Relief Fund or to any of those funds or fund accounts enumerated in ~~§§ 19-5-402 and 19-5-404 [repealed]~~ to cover refunds or operating requirements during the month, the Chief Fiscal Officer of the State may make advance transfers from the General Revenue Fund Account to those funds to cover the refunds or operating requirements and notify the Treasurer of State ~~thereof~~ of the advance transfers.

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(ii) However, the advance transfers to the funds or fund accounts enumerated in ~~§§ 19-5-402 and 19-5-404 [repealed]~~ shall not exceed the anticipated general revenue distribution to the applicable fund or fund account for that month. For calculation purposes only, the Treasurer of State shall add an amount to the net general revenue equal to the advance transfers authorized in this section processed for the current month.

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(B) From the net general revenue, after adding the advance transfer, if any, the Treasurer of State shall make the following distributions and shall notify the Auditor of State and the Chief Fiscal Officer of the State:

(i) First, the Treasurer of State shall deduct one percent (1%), which shall be transferred to the Constitutional Officers Fund, as created in ~~§ 19-5-205(c)~~. An appropriate percentage of not less than two percent (2%) and not to exceed three percent (3%), as determined from time to time by the Chief Fiscal Officer of the State as being the amount required to support the estimated commitments and expenditures of the State Central Services Fund for the current fiscal year, shall be transferred to the State Central Services Fund, as created in ~~§ 19-5-205(e)~~;

(ii) Next, any revenue deposited into the General Revenue Fund Account from the net casino gaming receipts tax under § 5(c) of The Arkansas Casino Gaming Amendment of 2018, Arkansas Constitution, Amendment 100, that exceeds thirty-one million two hundred thousand dollars (\$31,200,000) in a fiscal year shall be held in a subaccount to be transferred on the last business day of the fiscal year from the General Revenue Fund Account to the ~~State Highway and Transportation Department Fund~~ Arkansas Department of Transportation Fund;

(iii)(a) On the last business day of the fiscal year ending June 30, 2020, and on the last business day of each following fiscal year, the Chief Fiscal Officer of the State shall transfer on his or her books and those of the Treasurer of State and the Auditor of State an amount not to exceed thirty-five million dollars (\$35,000,000) from the funds available in the Restricted Reserve Fund and from any other funds designated by the Governor to the ~~State Highway and Transportation Department Fund~~ Arkansas Department of Transportation Fund.

(b) The amount to be transferred under this subdivision (b)(2)(B)(iii) shall be calculated to provide the total sum of thirty-five million dollars (\$35,000,000) to the ~~State Highway and Transportation Department Fund~~ Arkansas Department of Transportation Fund when combined with the funds transferred in that fiscal year from the General Revenue Fund Account under subdivision (b)(2)(B)(ii) of this section;

(iv) Next, the Treasurer of State shall deduct an amount sufficient to pay for cash rebates which have been paid or approved for payment during the current month upon applications filed therefor as authorized in §§ 26-51-601 — 26-51-608 [repealed] and deduct an amount sufficient to pay for refunds made during that month to taxpayers from overpayment of the income tax as certified by the Chief Fiscal Officer of the State and transfer that amount to the Individual Income Tax Withholding Fund, Corporate Income Tax Withholding Fund, and Home Owners Tax Relief Fund, as applicable;

(v)(a) Next, the Secretary of the Department of Finance and Administration shall certify the amount distributed to the General Revenue Fund Account from the sales tax and the special privilege tax on medical marijuana under § 17(c) of the Arkansas Medical Marijuana Amendment of 2016, Arkansas Constitution, Amendment 98, for the month.

(b) The Treasurer of State shall then deduct an amount equal to the amount certified under subdivision (b)(2)(B)(v)(a) of this section from the General Revenue Fund Account and transfer the amount to the University of Arkansas for Medical Sciences National Cancer Institute Designation Trust Fund; and

(vi) The remaining revenue, known as general revenues available for distribution, in the General Revenue Fund Account shall be distributed as provided by this chapter to the various funds and fund accounts as created and established in § 19-5-301 et seq. and to any other fund or fund account as may be authorized by law. The Treasurer of State, after distributing the general revenues available for distribution due each fund or fund account, shall deduct the amount of any advance transfers made during the month from the distribution to each applicable fund or fund account.

(c)(1) In determining the percentage to be deducted from net general revenues as authorized in this section, the Chief Fiscal Officer of the State shall take into consideration all revenues accruing to the benefit and fund balances of the General Revenue Fund Account, as well as estimated expenditures and commitments for the year from the State Central Services Fund.

(2) In estimating the expenditures and commitments for the year, the Chief Fiscal Officer of the State shall use the estimates obtained from the agencies to which appropriations were made from the State Central Services Fund.

(d) ~~The Chief Fiscal Officer of the State, after~~After determining the percentage deduction required to meet the obligations and commitments as set out in subsection (c) of this section, ~~the Chief Fiscal Officer of the State~~ shall obtain approval from the Legislative Council.

(e)(1) It shall remain the jurisdiction of each ~~state~~ agency to determine from which appropriations made payable from the General Revenue Fund Account the reductions in spending will be made to meet their estimated expenditure and commitment level, and each ~~state~~ agency shall notify the Chief Fiscal Officer of the State of ~~their-its~~ proposed plan of expenditures.

(2) ~~The agencies~~A state agency may revise ~~their-its~~ spending plan from time to time as long as the total of the expenditures by the ~~state~~ agency from the General Revenue Fund Account does not exceed the amount determined by the Chief Fiscal Officer of the State and shall notify the Chief Fiscal Officer of the State of the proposed revisions.

(3) ~~Nothing in this subsection shall be interpreted as requiring~~This subsection does not require any purchasing or budget decision currently authorized by law for an elected constitutional officer or staff of a constitutional officer to be transferred to the Chief Fiscal Officer of the State.

(f) The Chief Fiscal Officer of the State shall ~~be responsible for ensuring~~ensure that the expenditures from the State Central Services Fund do not in any year exceed the resources available to the General Revenue Fund Account, ~~and to that end the~~. The Chief Fiscal Officer of the State shall set up the appropriate safeguards on the expenditures and obligations from the General Revenue Fund Account.

(g) In order that the General Assembly may be made aware of potential problems as early as possible, the Department of Finance and Administration shall report on the financial condition of the State Central Services Fund to the Legislative Council and to the Legislative Joint Auditing Committee monthly in such detail as may be required.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-203] Special Revenue Fund Account.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund account to be known as the "Special Revenue Fund Account" of the State Apportionment Fund to which all gross special revenues are to be credited upon their receipt by the Treasurer of State, there to be distributed as provided in this section.

(b) At the close of books at 12:00 noon on the last working day of each month, the Treasurer of State shall make the following distributions of the gross special revenues in the account on properly signed forms prescribed by him or her, with the approval of the Auditor of State and the Chief Fiscal Officer of the State:

(1) From ~~such the~~ gross special revenues received during each month, the Treasurer of State shall deduct the amounts represented by claims, taxes erroneously paid, and uncollected checks from the applicable revenues received during that month and shall keep a record of such for accounting purposes. The remaining revenue in the account shall be designated as net special revenues; and

(2)(A) The Treasurer of State shall then deduct the same percentage as determined to be deducted from net general revenues in ~~§ 19-5-202~~ and be transferred under the same procedures as set forth in ~~§ 19-5-202~~ from each net special revenue collected by any of those agencies enumerated in ~~§ 19-5-205(b)~~ and one-half (½) of the percentage deductions set out in ~~§ 19-5-202~~ and transferred in the same proportion to the State Central Services Fund and the Constitutional Officers Fund, from each net special revenue collected by any other department, board, agency, or commission.

(B) The Treasurer of State shall then transfer the remaining net special revenues to the proper fund or fund account as designated by law and shall notify the Auditor of State and the Chief Fiscal Officer of the State of the transfers and distributions on forms approved by the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

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19-X-XXX. [19-5-204] Revenue Holding Fund Account.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund account to be known as the "Revenue Holding Fund Account" of the State Apportionment Fund to which all taxes, licenses, fees, penalties, interest, or other income ~~which~~that, at the time of being deposited with the Treasurer of State, cannot be determined to be either special or general revenues or if any of the revenues were erroneously paid as nonrevenues, there to be distributed or transferred as provided in this section.

(2) Revenues credited to the Revenue Holding Fund Account that are determined to be general revenues shall be transferred as gross general revenues to the General Revenue Fund Account. Those revenues determined to be special revenues shall be transferred as gross special revenues to the Special Revenue Fund Account as soon as ~~such~~that determination is made by the Treasurer of State. However, all such transfers shall be made on or before June 30 of the fiscal year during which the revenues were deposited with the Treasurer of State.

(b) If it is determined by the Chief Fiscal Officer of the State that moneys credited to the Revenue Holding Fund Account of the State Apportionment Fund must be transferred, due to a worsening financial position of the benefiting agencies of such revenues, to the Special Revenue Fund Account or to the General Revenue Fund Account before the final determination of their classification can be made, then the Chief Fiscal Officer of the State may request the Treasurer of State to transfer to the appropriate fund account of the State Apportionment Fund from the Revenue Holding Fund Account an amount equal to no more than eighty percent (80%) of the estimated general or special revenues in the Revenue Holding Fund Account.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-205] Constitutional Officers Fund and State Central Services Fund.

(a) The elected constitutional officers and their departments of government as established by the Arkansas Constitution and certain state departments and employees of state departments are known and recognized as performing and rendering, either individually or collectively, services to every other state agency. The General Assembly declares that the services rendered are embraced under or by one (1) or more of the items or agencies as follows:

(1) Services rendered by the legislative, judicial, and executive departments of the state as recognized by the Arkansas Constitution;

(2) Services rendered by the Chief Fiscal Officer of the State for management of the state's resources relating to general fiscal affairs, administering the budget, accounting, purchasing, personnel, and other applicable fiscal laws; and

(3) Those agencies supported from the State Central Services Fund, which collect the general revenue and special revenues as defined in the Revenue Classification Law, § 19-6-101 et seq., or such other laws as may be enacted by the General Assembly.

(b)(1) Those departments and activities of the state which perform the services as set out in subdivision (a)(1) of this section are declared to be the following:

(A) The General Assembly, including State Capitol renovation of the General Assembly quarters, Senate and House of Representatives legislative session staff, interim expenses incurred by members of the Senate and House of Representatives, and the appropriations contained in the general appropriation bill made for services of the General Assembly;

- (B) The Governor;
- (C) The Lieutenant Governor;
- (D) The Secretary of State;
- (E) The Attorney General;
- (F) The Treasurer of State;
- (G) The Commissioner of State Lands;
- (H) The Auditor of State;
- (I) The Supreme Court;
- (J) The Court of Appeals; and
- (K) The circuit courts and prosecuting attorneys.

(2) Those agencies and activities of the state which perform the services as set out in subdivisions (a)(2) and (3) of this section are declared to be the following:

(A) Senate and House of Representatives interim staff;

(B) The Bureau of Legislative Research, and interim committee and interim committee study expenses of the Legislative Council;

(C) Arkansas Legislative Audit;

(D) Grants and contributions for the **Commission on Interstate Cooperation [abolished]**;

(E) The Secretary of State;

(F) Office of Administrative Services of the Department of Finance and Administration and Revenue Division of the Department of Finance and Administration;

(G) The Administrative Office of the Courts;

(H) The Office of the Prosecutor Coordinator;

(I) The Arkansas Governor's Mansion Commission;

(J) The Arkansas State Claims Commission; and

(K) Other activities supporting the legislative, executive, and judicial departments.

(c)(1)(A) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Constitutional Officers Fund", there to be used for the maintenance, operation, and improvements of those departments and activities as set out in subdivision (b)(1) of this section unless specific and separate funds are otherwise provided therefor.

(B) The Constitutional Officers Fund shall consist of:

- (i) One-third ($\frac{1}{3}$) of the amount produced from the three percent (3%) deduction from the net general revenue deposited into the State Treasury;
- (ii) One-third ($\frac{1}{3}$) of the amount produced from the three percent (3%) deduction from the net special revenues collected and deposited into the State Treasury by the agencies set out in subsection (b) of this section; and

(iii) One-third ($\frac{1}{3}$) of the amount produced from the one and one-half percent (1.5%) deduction from the net special revenues collected and deposited into the State Treasury by any other state agency, department, board, commission, or institution.

(C)(i) Any balance which remains in the Constitutional Officers Fund at the end of a fiscal year which exceeds seven percent (7%) of the anticipated obligations from the Constitutional Officers Fund for the fiscal year just ended or which is estimated to be available for the fiscal year may be transferred from time to time to the State Central Services Fund for use in the next fiscal year.

(ii) If the funds transferred to the State Central Services Fund are based on an estimated balance which is less than the actual balance on June 30, the difference shall be transferred to the State Central Services Fund on or before August 1.

(iii) If the funds transferred to the State Central Services Fund are based on an estimated balance which is higher than the actual balance on June 30, the difference shall be transferred from the State Central Services Fund to the Constitutional Officers Fund on or before August 1.

(2) The Constitutional Officers Fund shall also be used to allow the payment of claims for judges due to overpayments into the Arkansas Judicial Retirement System prior to the enactment of §§ 24-6-204 and 24-8-201 — 24-8-211 by transfer to the Judges Retirement Fund in such amounts as may be appropriated by the General Assembly.

(d)(1) Facts before the General Assembly drawn from statistical computations, comparisons, and related data, taken over a period of many years in the past, are conclusive of the proposition that the cost of the services rendered by the agencies set out in subsection (b) of this section have amounted to not less than three percent (3%) of the total general revenues and special revenues as defined in the Revenue Classification Law, § 19-6-101 et seq.

(2) It is therefore declared to be the policy of the State of Arkansas that every agency supported in whole or in part from the general revenues or special revenues deposited into the State Treasury shall contribute to the support of the services rendered by the agencies set out in subsection (b) of this section.

(3) The purposes for which the taxes, licenses, or fees and other income defined to be general revenues or special revenues are raised and collected shall be deemed to include the services as defined in this section.

(e)(1)(A) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "State Central Services Fund", there to be used for the maintenance, operation, and improvements of those agencies and activities as set out in subdivision (b)(2) of this section unless specific and separate funds are otherwise provided therefor.

(B) The State Central Services Fund shall consist of:

(i) Those special revenues as specified in § 19-6-301(9), (11), (19), (21), (37), (75), (76), (77), (78), (79), (82), (83), (84), (85), (86), (87), (88), (89), (91), (96), (116), (118), (120), (124), (149), (188), (231), (244), (246), (247), (266), and (267) and eight percent (8%) of those special revenues as set out in § 19-6-301(20) of the Revenue Classification Law, § 19-6-101 et seq.;

(ii) The amount produced from the deduction from the net general revenues deposited into the State Treasury;

(iii) The amount produced from the deduction from the net special revenues collected and deposited into the State Treasury by the agencies set out in subsection (b) of this section;

(iv) The amount produced from the deduction from the net special revenues collected and deposited into the State Treasury by any other state agency, department, board, commission, or institution;

(v) All earnings and income collected by any of those agencies set out in subsection (b) of this section;

(vi) Funds received from federal funds on account of indirect cost reimbursement collected under a statewide indirect cost allocation plan and paid to any of the agencies set out in subsection (b) of this section;

(vii) Any other funds received from the United States Government granted specifically to the agencies as set out in subsection (b) of this section, unless otherwise required by the grantor federal agency;

(viii) Interest earned on Social Security trust funds which are remitted to the Arkansas Public Employees' Retirement System and held in banks until transmitted to the Social Security Administration;

(ix) Reimbursements by transfer from the Ad Valorem Tax Fund on account of expenditures made to Arkansas Legislative Audit;

(x) Such general revenues as may be provided by the General Assembly;

(xi) One and one-half percent (1.5%) of those cash funds of those state agencies as defined in § 19-5-206;

(xii) Such fund balances as may exist on June 30, 1995, in the Public Defender Fund of the State Treasury [repealed] and all such funds as may accrue to and be transferred from the Public Defender Fund [repealed] by the Treasurer of State on the last day of each month;

(xiii) Moneys transferred or deposited from the State Administration of Justice Fund for the benefit of the Arkansas Public Defender Commission;

(xiv) Public defender attorney's fees to be used solely to defray costs for the Arkansas Public Defender Commission as set out in § 5-4-303(g)(2)(A);

(xv) Public defender user fees to be used to defray the costs of the public defender system, § 16-87-213;

(xvi) That portion of nonrefundable fees charged by bail bond companies for the Arkansas Public Defender Commission, § 17-19-301(e); and

(xvii) The first one hundred thousand dollars (\$100,000) collected in taxes and penalties under § 26-26-1614 and deposited as nonrevenue receipts during each fiscal year for use by the Revenue Division of the Department of Finance and Administration, § 26-26-1616.

(2) If required to help meet the commitments of the State Central Services Fund and if funds are determined to be available, the Chief Fiscal Officer of the State

may transfer a sum not to exceed four million dollars (\$4,000,000) during any fiscal year from the Budget Stabilization Trust Fund to the State Central Services Fund.

(3)(A) After all other deductions and transfers from other sources authorized by law have been made available to the State Central Services Fund, the Chief Fiscal Officer of the State shall transfer such additional amounts as may be required from the General Revenue Fund Account to the State Central Services Fund to fully finance the expenditures and obligations from the appropriations set out in this section.

(B)(i) The amount of the transfer shall be determined by subtracting the total of all estimated expenditures from the State Central Services Fund from the total resources available to the State Central Services Fund without a transfer of general revenue.

(ii) Then the result shall be multiplied by the proportion that the estimated expenditures for the budgets as set out in subdivision (e)(3)(C) of this section bears to the total of all the estimated expenditures from the State Central Services Fund.

(iii) The product shall be the amount of general revenue required to meet the expenditures and commitments of the agencies and budget set out in subdivision (e)(3)(C) of this section.

(C) The appropriations to which this subdivision (e)(3) applies are determined to be the:

- (i) House of Representatives;
- (ii) Senate;
- (iii) Arkansas Legislative Audit;
- (iv) Bureau of Legislative Research;
- (v) Bureau of Legislative Research — Disbursing Officer;
- (vi) Court of Appeals;
- (vii) Administrative Office of the Courts — Operations;
- (viii) Supreme Court;
- (ix) Governor;
- (x) Lieutenant Governor;
- (xi) Attorney General;
- (xii) Auditor of State — Operations;
- (xiii) Commissioner of State Lands;
- (xiv) Secretary of State;
- (xv) Treasurer of State;
- (xvi) Department of Finance and Administration —

Division of Administrative Services:

- (a) Director's Office;
- (b) Director's Office — Office of Economic

Analysis and Tax Research;

- (c) Office of Accounting;
- (d) Office of Budget;
- (e) Office of Personnel Management; and
- (f) Office of Administrative Services — Office of

Information Services; and

(xvii) Department of Finance and Administration —
Revenue Division.

(D) The Chief Fiscal Officer of the State shall notify the disbursing officers of the appropriations from the State Central Services Fund not enumerated in subdivision (e)(3)(C) of this section of the amount of their portion of any reduction required from their authorized appropriations in order to maintain the State Central Services Fund with a projected positive balance.

(E) ~~In no event shall any funds~~ Funds or appropriations for that particular disbursing agency enumerated in subdivision (e)(3)(C) of this section ~~shall not~~ be affected if a deficit occurs in other State Central Services Fund appropriations or funds not enumerated in subdivision (e)(3)(C) of this section for that particular disbursing agency.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-206] Service charges against state agencies.

(a)(1) ~~For the purpose of~~ As used in this section, ~~the term~~ “state agency” ~~shall include~~ includes all boards, commissions, departments, agencies, institutions, offices, or officers, and any other office or unit of the State of Arkansas created ~~or established~~ pursuant to law or pursuant to any action of the Governor, functioning under appropriation of the General Assembly or functioning as a representative of the State of Arkansas without appropriation of the General Assembly.

(2) ~~(A) As used in this section,~~ “State-state agency” ~~shall does~~ not include the:

~~(A)~~ Department of Education and any of its divisions, community colleges and branches thereof, universities and branches thereof, technical colleges, technical institutes, postsecondary vocational-technical schools, and comprehensive lifelong learning centers;

~~(B)~~ “State agency” ~~shall not include the office~~ Office of the Commissioner of State Lands; or

~~(C)~~ the Department of Parks, Heritage, and Tourism.

(b)(1) Each state agency, whose annual income or revenue as reflected by the previous fiscal year's audit exceeds twenty-five thousand dollars (\$25,000), shall remit by check on the first day of each calendar quarter to the Treasurer of State an amount equal to one and ~~one half five-tenths~~ percent (~~1½%~~) (1.5%) of the total expenditures of the previous calendar quarter from those cash funds as defined under § 19-4-801, excluding funds received from the United States Government or those held in trust by the state agency or those funds of the various state retirement systems. Funds received by the Division of Arkansas Heritage from voluntary donations ~~shall are~~ also ~~be~~ excluded.

(2) ~~In the event that~~ If a state agency elects to deposit its cash funds into the State Treasury under the provisions of § 19-4-503, then the amount required under this section shall be transferred from the state agency's treasury fund to the State Central Services Fund.

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(c) The Treasurer of State shall deposit each check as a nonrevenue receipt to the credit of the State Central Services Fund in order to provide financial support for certain required administrative functions of state government.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-207] Certain sales and use taxes not subject to deduction, transfer, or distribution.

The sales and use taxes levied under Arkansas Constitution, Amendment 91, § 3, are not subject to deduction, transfer, or distribution to the Constitutional Officers Fund or the State Central Services Fund under §§ 19-5-202, 19-5-203, and 19-5-205.

Chapter X — General Revenue Operating Funds and Fund Accounts

Codifier's Note. Section 19-5-308, concerning the Arkansas Building Authority Account, was repealed by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 14.

Section 19-5-309, concerning the Bureau of Alcohol and Drug Abuse Prevention Fund, was repealed by Acts 1995, No. 1032, § 9.

19-X-XXX. [19-5-301] Funds and fund accounts — Generally.

There are established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the general revenue operating funds and fund accounts in this subchapter which shall be used only for those purposes as set out in this subchapter. These funds shall consist of the governmental revenues as set out in this subchapter.

Codifier's Note. No changes.

19-X-XXX. [19-5-302] State General Government Fund.

The State General Government Fund shall consist of the following fund accounts and funds made available for the support of the various departments of government as set out below and shall be used for the same purposes as set out for the following fund accounts:

(1) Division of Correction Inmate Care and Custody Fund Account.

(A) The Division of Correction Inmate Care and Custody Fund Account shall be used for the maintenance, operation, and improvement of the Division of Correction required in carrying out those powers, functions, and duties relating to nonfarm or crop-producing programs as established by law.

(B) The Division of Correction Inmate Care and Custody Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the inmate care and custody program;

(iii) Excess farm profits as may be provided by law; and

(iv) Any other funds provided by law, including federal reimbursements received for eligible expenditures by the various programs of the Division of Correction from appropriations made payable from the Division of Correction Inmate Care and Custody Fund Account;

(2) Department of the Military Fund Account.

(A) The Department of the Military Fund Account shall be used for the maintenance, operation, and improvement of the Department of the Military required in carrying out the powers, functions, and duties as set out in the Military Code of Arkansas, Title 12, Chapters 60-64, or other duties imposed by law upon the State Militia, Department of the Military, and the Arkansas Wing of the Civil Air Patrol, which was separated from the Department of Public Safety [abolished] by Acts 1981, No. 45, §§ 4 and 5.

(B) The Department of the Military Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the Department of the Military; and

(iii) Any other funds as may be provided by law.

(C) Federal reimbursement funds received on account of eligible expenditures by the State Militia or the Department of the Military shall be deposited into the Special Military Fund established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, there to be used as may be provided by law;

(3) Parks and Tourism Fund Account.

(A) The Parks and Tourism Fund Account shall be used for the maintenance, operation, and improvement required by the Department of Parks, Heritage, and Tourism as created by § 25-43-1301, or other duties imposed by law upon the State Parks Division and the Tourism Division, the State Parks, Recreation, and Travel Commission, or upon any state park of Arkansas.

(B) The Parks and Tourism Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the various divisions of the State Parks Division and the Tourism Division; and

(iii) Any other funds that may be provided by law.

(C) Funds received by the various state parks under the direction of the Department of Parks, Heritage, and Tourism which are not required to be deposited into the State Treasury shall be deposited into banks, there to be disbursed as may be appropriated by the General Assembly or to be used as may be otherwise provided by law;

(4) Division of Environmental Quality Fund Account.

(A) The Division of Environmental Quality Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Environmental Quality in carrying out the powers, functions, and duties as set out in Title 8, Chapters 1-10, or other duties imposed by law.

(B) The Division of Environmental Quality Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Such funds received from the Arkansas State Game and Fish Commission and from the Oil and Gas Commission as may be provided by law;
- (iii) Nonrevenue income derived from services provided by the Division of Environmental Quality; and
- (iv) Any other funds provided by law;

(5) Arkansas Economic Development Commission Fund Account.

(A) The Arkansas Economic Development Commission Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas Economic Development Commission and the Arkansas Economic Development Council in carrying out the powers, functions, and duties as set out in §§ 15-4-101, 15-4-102, 15-4-201 — 15-4-204, 15-4-206, 15-4-209 — 15-4-212, 15-4-501 — 15-4-524, and 15-10-201 — 15-10-206, or other duties imposed by law upon the Arkansas Economic Development Commission or the Arkansas Energy Office of the Division of Environmental Quality.

(B) The Arkansas Economic Development Commission Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services performed by the various divisions of the Arkansas Economic Development Council; and
- (iii) Any other funds that may be provided by law;

(6) Division of Higher Education Fund Account.

(A) The Division of Higher Education Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Higher Education in carrying out the duties imposed by law upon the Arkansas Higher Education Coordinating Board or the Commission on Coordination of Educational Finance, which was transferred to the Arkansas Higher Education Coordinating Board and to the Department of Higher Education, under the provisions of § 25-7-101.

(B) The Division of Higher Education Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Federal reimbursement on account of eligible expenditures made by the Division of Higher Education;
- (iii) Nonrevenue income derived from services provided by the Division of Higher Education; and
- (iv) Any other funds provided by law.

(C) Proceeds derived from the repayment of loans, grants, or scholarships funded by the Higher Education Grants Fund Account shall be deposited into the State Treasury fund from which it originated;

(7) Department of Labor and Licensing Fund Account.

(A) The Department of Labor and Licensing Fund Account shall be used for the maintenance, operation, and improvement required by the Department of Labor and Licensing in carrying out those powers, functions, and duties imposed by law upon the Secretary of the Department of Labor and Licensing or the Department of Labor and Licensing, or upon the State Mine Inspector as set out in § 11-7-201 et seq., or any other

duties that may be imposed by law upon the Department of Labor and Licensing which was transferred to the Department of Labor and Licensing by § 25-12-101.

(B) The Department of Labor and Licensing Fund Account shall consist of:

(i) Those general revenues as may be provided by law; and
(ii) Any other funds as may be provided by law, including federal reimbursement received on account of eligible expenditures by the various programs of the Department of Labor and Licensing operating from and having appropriations made payable from the Department of Labor and Licensing Fund Account;

(8) Livestock and Poultry Fund Account.

(A) The Livestock and Poultry Fund Account shall be used for the maintenance, operation, and improvement of the Arkansas Livestock and Poultry Commission, which was separated from the Department of Commerce [abolished] by Acts 1981, No. 867, § 1, in carrying out the functions, powers, and duties as set out in § 2-33-101 et seq., or other duties imposed by law upon the Arkansas Livestock and Poultry Commission.

(B) The Livestock and Poultry Fund Account shall consist of:

(i) Those general revenues as may be provided by law; and
(ii) Any other funds provided by law;

(9) Miscellaneous Agencies Fund Account.

(A) The Miscellaneous Agencies Fund Account may be used for the state's membership in regional or national associations, grants to certain organizations, and maintenance, operations, and improvements of appropriation units as may be authorized by the General Assembly.

(B) The Miscellaneous Agencies Fund Account shall consist of:

(i) Those general revenues as may be provided by law;
(ii) Nonrevenue income derived from services provided by the various agencies and programs funded from the Miscellaneous Agencies Fund Account;
(iii) Federal reimbursement received on account of eligible expenditures of the various agencies and programs receiving primary support from the Miscellaneous Agencies Fund Account;

(iv) Those special revenues as specified in subdivision (233) and that portion of subdivision (201) in § 19-6-301 of the Revenue Classification Law, § 19-6-101 et seq.;

(v) That portion of forfeited registration fees for beer kegs sold for off-site consumption; and

(vi) Civil penalties paid or recovered as set out in § 2-24-108(d)(2).

(C) If there are not sufficient funds available in the Miscellaneous Agencies Fund Account to support the amounts appropriated from the Miscellaneous Agencies Fund Account, the Chief Fiscal Officer of the State shall determine the amount of moneys to be made available for each of the appropriations made from the Miscellaneous Agencies Fund Account, after having first provided full funding for all national and regional association dues;

(10) Division of Arkansas Heritage Fund Account. The Division of Arkansas Heritage Fund Account shall consist of those general revenues as provided by law for the

Division of Arkansas Heritage and shall be used for the maintenance, operation, and improvement of the Division of Arkansas Heritage;

(11) Higher Education Grants Fund Account.

(A) The Higher Education Grants Fund Account shall be used for the:

(i) State's contribution for tuition support for Arkansas students attending out-of-state schools in dentistry, optometry, veterinary, podiatry, osteopathy, and chiropractic; and

(ii) Disbursement of funds for the Arkansas Academic Challenge Scholarship Program — Part 2, and other various scholarship, loan, and grant programs as authorized by law and administered by the Division of Higher Education or other state agencies made disbursing agents by the General Assembly from the Higher Education Grants Fund Account.

(B) The Higher Education Grants Fund Account shall consist of transfers from the Private Career School Student Protection Trust Fund under § 6-51-607 and those general revenues and any other funds as may be provided by law;

(12) Division of Community Correction Fund Account.

(A) The Division of Community Correction Fund Account shall be used for the maintenance, operation, and improvement of the Division of Community Correction required in carrying out those powers, functions, and duties as established by law.

(B) The Division of Community Correction Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the probation, parole, and community correction program; and

(iii) Any other funds provided by law, including federal reimbursements received for eligible expenditures by the various programs of the Division of Correction from appropriations made payable from the Division of Community Correction Fund Account;

~~(13) [Repealed.]~~

~~(14)~~(13) Department of Agriculture Fund Account.

(A) The Department of Agriculture Fund Account shall be used for the maintenance, operation, and improvement required by the Department of Agriculture in carrying out those powers, functions, and duties imposed by law upon the Secretary of the Department of Agriculture as set out in Title 25, Chapter 38, or any other duties that may be imposed by law upon the Department of Agriculture which were transferred to the Department of Agriculture under the provisions of §§ 25-38-206 and 25-38-211.

(B) The Department of Agriculture Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the various divisions of the Department of Agriculture;

(iii) Federal reimbursement received on account of eligible expenditures by the various programs of the Department of Agriculture operating from and having appropriations made payable from the Department of Agriculture Fund Account; and

(iv) Any other funds as may be provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-303] Institutions of higher education funds.

(a) University of Arkansas Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Fund".

(2) The University of Arkansas Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas, including the Fayetteville campus, the University of Arkansas Cooperative Extension Service, the University of Arkansas agricultural experiment stations, the Graduate Institute of Technology, the Arkansas Archeological Survey, and for such other related and miscellaneous programs as may be provided by law.

(3) The University of Arkansas Fund shall consist of:

(A) Those general revenues that may be provided by law;

(B) Those special revenues as set out in §§ 19-6-301(45), 19-6-301(229), and 19-6-301(232); and

(C) Funds received from the Budget Stabilization Trust Fund as authorized by § 19-5-501.

(b) University of Arkansas Medical Center Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Medical Center Fund".

(2) The University of Arkansas Medical Center Fund is to be used for the maintenance, operation, and improvement of the University of Arkansas for Medical Sciences and its various divisions and programs, including the area health education centers and physician extender programs.

(3) The University of Arkansas Medical Center Fund shall consist of:

(A) Those general revenues as may be provided by law;

(B) Those special revenues as set out in § 19-6-301(224); and

(C) Any other funds made available for the support of the University of Arkansas for Medical Sciences which are required to be deposited into the State Treasury.

(c) University of Arkansas at Little Rock Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Little Rock Fund".

(2) The University of Arkansas at Little Rock Fund shall be used for the maintenance, operation, and improvement of the Little Rock campus of the University of Arkansas and its various divisions and programs, including the Arkansas Economic Development Institute.

(3) The University of Arkansas at Little Rock Fund shall consist of:

(A) Those general revenues as may be provided by law;

(B) Those special revenues as set out in § 19-6-301(229); and

(C) Any other funds made available for the support of the University of Arkansas at Little Rock which are required to be deposited into the State Treasury by law.

(d) University of Arkansas at Monticello Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Monticello Fund".

(2) The University of Arkansas at Monticello Fund shall be used for the maintenance, operation, and improvement of the Monticello campus of the University of Arkansas and its various divisions, the University of Arkansas at Monticello College of Technology-Crossett, and the University of Arkansas at Monticello College of Technology-McGehee.

(3) The University of Arkansas at Monticello Fund shall consist of:

(A) Those general revenues as may be provided by law;

(B) The June 30, 2003, balances in the Forest Echoes Technical Institute Fund Account and the Great Rivers Comprehensive Lifelong Learning Center Fund Account; and

(C) Any other funds made available for the support of the University of Arkansas at Monticello which are required to be deposited into the State Treasury by law.

(e) University of Arkansas at Pine Bluff Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Pine Bluff Fund".

(2) The University of Arkansas at Pine Bluff Fund shall be used for the maintenance, operation, and improvement of the Pine Bluff campus of the University of Arkansas.

(3) The University of Arkansas at Pine Bluff Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas at Pine Bluff and its various divisions, including the special teacher training program, which are required to be deposited into the State Treasury by law.

(f) Arkansas State University Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University Fund".

(2) The Arkansas State University Fund shall be used for the maintenance, operation, and improvement of Arkansas State University.

(3) The Arkansas State University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas State University which are required to be deposited into the State Treasury by law.

(g) Arkansas State University — Beebe Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University — Beebe Fund".

(2) The Arkansas State University — Beebe Fund shall be used for the maintenance, operation, and improvement of Arkansas State University-Beebe, including Arkansas State Technical Institute, Arkansas State University-Searcy, and Arkansas State University-Heber Springs.

(3) The Arkansas State University — Beebe Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas State University-Beebe which are required to be deposited into the State Treasury by law.

(h) Arkansas Tech University Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Tech University Fund".

(2) The Arkansas Tech University Fund shall be used for the maintenance, operation, and improvement of Arkansas Tech University.

(3) The Arkansas Tech University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas Tech University which are required to be deposited into the State Treasury by law.

(i) Henderson State University Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Henderson State University Fund".

(2) The Henderson State University Fund shall be used for the maintenance, operation, and improvement of Henderson State University, including the nursing program.

(3) The Henderson State University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Henderson State University which are required to be deposited into the State Treasury by law.

(j) Southern Arkansas University Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Southern Arkansas University Fund".

(2) The Southern Arkansas University Fund shall be used for the maintenance, operation, and improvement of Southern Arkansas University.

(3) The Southern Arkansas University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Southern Arkansas University and its programs which are required to be deposited into the State Treasury by law.

(k) University of Central Arkansas Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Central Arkansas Fund".

(2) The University of Central Arkansas Fund shall be used for the maintenance, operation, and improvement of the University of Central Arkansas.

(3) The University of Central Arkansas Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Central Arkansas which are required to be deposited into the State Treasury by law.

(l) University of Arkansas at Fort Smith Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Fort Smith Fund".

(2) The University of Arkansas at Fort Smith Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas at Fort Smith.

(3) The University of Arkansas at Fort Smith Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas at Fort Smith which are required to be deposited into the State Treasury by law.

(m) North Arkansas College Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "North Arkansas College Fund".

(2) The North Arkansas College Fund shall be used for the maintenance, operation, and improvement of North Arkansas College.

(3) The North Arkansas College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of North Arkansas College which are required to be deposited into the State Treasury by law.

(n) East Arkansas Community College Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "East Arkansas Community College Fund".

(2) The East Arkansas Community College Fund shall be used for the maintenance, operation, and improvement of East Arkansas Community College.

(3) The East Arkansas Community College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of East Arkansas Community College which are required to be deposited into the State Treasury by law.

(o) Arkansas Northeastern College Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Northeastern College Fund".

(2) The Arkansas Northeastern College Fund shall be used for the maintenance, operation, and improvement of Arkansas Northeastern College.

(3) The Arkansas Northeastern College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas Northeastern College which are required to be deposited into the State Treasury by law.

(p) Phillips Community College of the University of Arkansas Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Phillips Community College of the University of Arkansas Fund".

(2) The Phillips Community College of the University of Arkansas Fund shall be used for the maintenance, operation, and improvement of Phillips Community College of the University of Arkansas, including the Stuttgart and DeWitt campuses.

(3) The Phillips Community College of the University of Arkansas Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Phillips Community College of the University of Arkansas which are required to be deposited into the State Treasury by law.

(q) University of Arkansas Community College at Rich Mountain Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Community College at Rich Mountain Fund".

(2) The University of Arkansas Community College at Rich Mountain Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas Community College at Rich Mountain.

(3) The University of Arkansas Community College at Rich Mountain Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas Community College at Rich Mountain which are required to be deposited into the State Treasury by law.

(r) Northwest Arkansas Community College Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Northwest Arkansas Community College Fund".

(2) The Northwest Arkansas Community College Fund shall be used for the maintenance, operation, and improvement of Northwest Arkansas Community College.

(3) The Northwest Arkansas Community College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Northwest Arkansas Community College which are required to be deposited into the State Treasury by law.

(s) South Arkansas Community College Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "South Arkansas Community College Fund".

(2) The South Arkansas Community College Fund shall be used for the maintenance, operation, and improvement of South Arkansas Community College.

(3) The South Arkansas Community College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of South Arkansas Community College which are required to be deposited into the State Treasury by law.

(t) SAU-Tech Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "SAU-Tech Fund".

(2) The SAU-Tech Fund shall be used for the maintenance, operation, and improvement of SAU-Tech, the Arkansas Fire Training Academy, and the Arkansas Environmental Training Academy.

(3) The SAU-Tech Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of SAU-Tech and its programs which are required to be deposited into the State Treasury by law.

(u) Arkansas State University Mid-South Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University Mid-South Fund".

(2) The Arkansas State University Mid-South Fund shall be used for the maintenance, operation, and improvement of Arkansas State University Mid-South.

(3) The Arkansas State University Mid-South Fund shall consist of:

(A) Those general revenues as may be provided by law;

(B) Those special revenues as set out in § 19-6-301(183); and

(C) Any other funds made available for the support of Arkansas State University Mid-South which are required to be deposited into the State Treasury by law.

(v) University of Arkansas Community College at Hope-Texarkana Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Community College at Hope-Texarkana Fund".

(2) The University of Arkansas Community College at Hope-Texarkana Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas Community College at Hope-Texarkana.

(3) The University of Arkansas Community College at Hope-Texarkana Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas Community College at Hope-Texarkana which are required to be deposited into the State Treasury by law.

(w) University of Arkansas Community College at Batesville Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Community College at Batesville Fund".

(2) The University of Arkansas Community College at Batesville Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas Community College at Batesville.

(3) The University of Arkansas Community College at Batesville Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the

University of Arkansas Community College at Batesville which are required to be deposited into the State Treasury by law.

(x) Higher Education Institutions Performance Fund.

(1) The Higher Education Institutions Performance Fund shall be used to provide additional support for institutions of higher education on the basis of institutional performance as determined by the Arkansas Higher Education Coordinating Board and reported to the Legislative Council.

(2) The Higher Education Institutions Performance Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds provided by law.

(y) Arkansas State University — Newport Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University — Newport Fund".

(2) The Arkansas State University — Newport Fund shall be used for the maintenance, operation, and improvement of Arkansas State University — Newport.

(3) The Arkansas State University — Newport Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas

State University — Newport which are required to be deposited into the State Treasury by law.

~~(z) [Repealed.]~~

~~(aa)~~(z) Cossatot Community College of the University of Arkansas Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Cossatot Community College of the University of Arkansas Fund".

(2) The Cossatot Community College of the University of Arkansas Fund shall be used for the maintenance, operation, and improvement of Cossatot Community College of the University of Arkansas.

(3) The Cossatot Community College of the University of Arkansas Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Cossatot

Community College of the University of Arkansas which are required to be deposited into the State Treasury by law.

~~(bb)~~(aa) University of Arkansas Community College at Morrilton Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Community College at Morrilton Fund".

(2) The University of Arkansas Community College at Morrilton Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas Community College at Morrilton.

(3) The University of Arkansas Community College at Morrilton Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the

University of Arkansas Community College at Morrilton which are required to be deposited into the State Treasury by law.

~~(ee)~~(bb) Arkansas State University-Mountain Home Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University-Mountain Home Fund".

(2) The Arkansas State University-Mountain Home Fund shall be used for the maintenance, operation, and improvement of Arkansas State University-Mountain Home.

(3) The Arkansas State University-Mountain Home Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas

State University-Mountain Home which are required to be deposited into the State Treasury by law.

~~(dd)~~(cc) National Park College Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "National Park College Fund".

(2) The National Park College Fund shall be used for the maintenance, operation, and improvement of National Park College.

(3) The National Park College Fund shall consist of:

(A) Those general revenues transferred each month from the Garland County Community College Fund;

(B) The June 30, 2003, balances in the Garland County Community College Fund; and

(C) Any other funds made available for the support of National Park College which are required to be deposited into the State Treasury by law.

~~(ee)~~(dd) School for Math, Sciences, and Arts Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "School for Math, Sciences, and Arts Fund".

(2) The School for Math, Sciences, and Arts Fund shall be used to provide for the maintenance, operation, and improvement required by the Arkansas School for Mathematics, Sciences, and the Arts in carrying out its powers, functions, and duties as set out by law.

- (3) The School for Math, Sciences, and Arts Fund shall consist of:
- (A) Moneys allocated and transferred from the Educational Excellence Trust Fund;
 - (B) Any general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq.; and
 - (C) Any other moneys as may be authorized by law.

~~(ff)~~(ee) Ozarka College Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Ozarka College Fund".

(2) The Ozarka College Fund shall be used for the maintenance, operation, and improvement of Ozarka College.

(3) The Ozarka College Fund shall consist of:

- (A) Those general revenues as may be provided by law; and
- (B) Any other funds made available for the support of Ozarka College which are required to be deposited into the State Treasury by law.

~~(gg)~~(ff) Southeast Arkansas College Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Southeast Arkansas College Fund".

(2) The Southeast Arkansas College Fund shall be used for the maintenance, operation, and improvement of Southeast Arkansas College.

(3) The Southeast Arkansas College Fund shall consist of:

- (A) Those general revenues as may be provided by law; and
- (B) Any other funds made available for the support of Southeast Arkansas College which are required to be deposited into the State Treasury by law.

~~(hh)~~(gg) Arkansas State University Three Rivers Fund.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University Three Rivers Fund".

(2) The Arkansas State University Three Rivers Fund shall be used for the maintenance, operation, and improvement of the Arkansas State University Three Rivers.

(3) The Arkansas State University Three Rivers Fund shall consist of:

- (A) Those general revenues as may be provided by law; and
- (B) Any other funds made available for the support of the Arkansas State University Three Rivers which are required to be deposited into the State Treasury by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-304] Education Fund.

The Education Fund shall consist of the following funds and fund accounts made available for the support of the Division of Elementary and Secondary Education, the Division of Career and Technical Education, the Adult Education Section, and the Office

of Skills Development, and shall be used for the same purposes as set out for the following fund accounts:

(1) Division of Elementary and Secondary Education Fund Account.

(A) The Division of Elementary and Secondary Education Fund Account shall be used to provide for the maintenance, operation, and improvement of the Division of Elementary and Secondary Education as created by § 6-10-101 et seq., and any other laws imposing functions, powers, and duties upon the State Board of Education, the Division of Elementary and Secondary Education, and the Commissioner of Elementary and Secondary Education, including, but not necessarily limited to, history textbooks expenses, the Publishing Revolving Account, audio-visual services, textbooks operation, compact for education, including the state's membership, and the state's contribution to the Southern Regional Education Board.

(B) The Division of Elementary and Secondary Education Fund Account shall consist of:

(i) Those general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq.; and

(ii) Nonrevenue income derived from services provided by those programs supported from the Division of Elementary and Secondary Education Fund Account, including any rental property located on the State Capitol grounds owned by the Division of Elementary and Secondary Education;

(2) Division of Career and Technical Education Fund Account.

(A) The Division of Career and Technical Education Fund Account shall be used to provide support for those programs placed under the direction of the Director of the Division of Career and Technical Education as authorized by §§ 6-11-101, 6-11-102, 25-6-101, 25-6-102, and Acts 1981, No. 64, § 4, and any other laws imposing functions, powers, and duties upon the State Board of Education with respect to career and technical education, including without limitation the following:

(i) Vocational, technical, and adult education;

(ii) Adult basic education;

(iii) Manpower training;

(iv) Vocational standards;

(v) Industry training programs; and

(vi) Those functions, programs, and responsibilities transferred to the Division of Career and Technical Education, the Adult Education Section, and the Office of Skills Development, as authorized by these statutes.

(B) The Division of Career and Technical Education Fund Account shall consist of those general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq.;

(3) Educational Television Fund Account.

(A) The Educational Television Fund Account shall be used for the maintenance, operation, and improvement required by the Educational Television Division of the Division of Elementary and Secondary Education in carrying out those powers, functions, and duties of the Arkansas Educational Television Commission as set out in § 6-3-101 et seq. or other duties imposed by law upon the Arkansas Educational Television Commission.

(B) The Educational Television Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Educational Television Division of the Division of Elementary and Secondary Education and any other nonfederal grant funds provided by law;

(4) State Library Fund Account.

(A) The State Library Fund Account shall be used for the maintenance, operation, and improvement required by the Library Division of the Department of Education in carrying out the powers, functions, and duties as set out in § 13-2-201 et seq. or any other duties imposed by law upon the State Library Commission, which were transferred to the Department of Education by §§ 6-11-101, 6-11-102, and 25-6-102.

(B) The State Library Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Library Division of the Department of Education and any other nonfederal grant funds provided by law;

(5) School for the Blind Fund Account.

(A) The School for the Blind Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas School for the Blind in carrying out those powers, functions, and duties as set out in § 6-43-101 et seq. and § 6-43-201 et seq.

(B) The School for the Blind Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Arkansas School for the Blind and any other nonfederal grant funds provided by law.

(C) Federal reimbursement funds received on account of vocational education programs conducted by the Arkansas School for the Blind shall not be deposited into the School for the Blind Fund Account;

(6) School for the Deaf Fund Account.

(A) The School for the Deaf Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas School for the Deaf in carrying out the powers, functions, and duties as set out in § 6-43-301 et seq. or other duties imposed by law upon the Arkansas School for the Deaf, which were transferred to the Department of Education by §§ 6-11-101, 6-11-102, and 25-6-102.

(B) The School for the Deaf Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Arkansas School for the Deaf and any other nonfederal grant funds provided by law.

(C) Federal reimbursement funds received on account of vocational education programs conducted by the Arkansas School for the Deaf shall not be deposited into the School for the Deaf Fund Account;

(7) Rehabilitation Services Fund Account.

(A) The Rehabilitation Services Fund Account shall be used for the maintenance, operation, and improvement required by Arkansas Rehabilitation Services in carrying out the powers, functions, and duties as set out in § 6-52-101 et seq., the Rehabilitation Act of Arkansas, § 20-79-201 et seq., and § 25-30-201 et seq., and for the adult handicapped program at the Arkansas Health Center.

(B) The Rehabilitation Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
 - (ii) Nonrevenue income derived from services provided by rehabilitation programs of Arkansas Rehabilitation Services; and
 - (iii) Any other nonfederal grant funds provided by law;
- (8) Technical Institute and Other Education Fund Accounts.
 - (A) The Northwest Technical Institute Fund Account shall be used for the maintenance, operation, and improvement of Northwest Technical Institute. The Northwest Technical Institute Fund Account shall consist of:
 - (i) Those general revenues as may be provided by law; and
 - (ii) Any other funds made available for the support of Northwest Technical Institute which are required to be deposited into the State Treasury by law.
 - (B) The Riverside Vocational Technical School Fund Account shall be used for the maintenance, operation, and improvement of Riverside Vocational Technical School. The Riverside Vocational Technical School Fund Account shall consist of:
 - (i) Those general revenues as may be provided by law; and
 - (ii) Any other funds made available for the support of Riverside Vocational Technical School which are required to be deposited into the State Treasury by law;
- (9) Educational Facilities Partnership Fund Account.
 - (A) The Educational Facilities Partnership Fund Account shall be used for distribution of grants for programs providing academic school facility and transportation assistance to the public school districts as may be provided by law.
 - (B) The Educational Facilities Partnership Fund Account shall consist of:
 - (i) Those general revenues as may be provided by law;
 - (ii) Moneys transferred from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund; and
 - (iii) Any other moneys as may be provided by law; and
- (10) Division of Public School Academic Facilities and Transportation Fund Account.
 - (A) The Division of Public School Academic Facilities and Transportation Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Public School Academic Facilities and Transportation as may be provided by law.
 - (B) The Division of Public School Academic Facilities and Transportation Fund Account shall consist of:
 - (i) Those general revenues as may be provided by law; and
 - (ii) Any other funds made available for the support of the Division of Public School Academic Facilities and Transportation.

Codifier's Note. No changes.

19-X-XXX. [19-5-305] Public School Fund.

- (a) The Public School Fund shall consist of the following fund accounts and funds made available for the support of the Division of Elementary and Secondary Education, the Arkansas State Library, and the Division of Career and Technical

Education and shall be used for the same purposes as set out for the following fund accounts:

(1) Division of Elementary and Secondary Education Public School Fund Account. The Division of Elementary and Secondary Education Public School Fund Account shall be used for grants and aids for the programs administered by the Division of Elementary and Secondary Education as authorized by law;

(2) Division of Career and Technical Education Public School Fund Account. The Division of Career and Technical Education Public School Fund Account shall be used for grants and aids for the programs administered by the Division of Career and Technical Education, the Adult Education Section, and the Office of Skills Development, consisting of, but not limited to:

- (A) General adult education grants;
- (B) Adult basic education grants;
- (C) Manpower development and training grants;
- (D) Vocational-technical and adult education; and
- (E) Such other grants and aids as may be authorized by law for

disbursement by the Division of Career and Technical Education, the Adult Education Section, and the Office of Skills Development; and

(3) State Library Public School Fund Account. The State Library Public School Fund Account shall be used for State Aid to Public Libraries as administered by the Arkansas State Library.

(b) The Public School Fund shall consist of those moneys as may be provided by:

- (1) The Revenue Stabilization Law, [§ 19-5-101 et seq.](#);
- (2) Any federal mineral leasing funds, federal forest reserve funds, federal flood control funds, or any other similar turnback funds in the State Treasury for which the eligible county or school district cannot be identified;
- (3) Fines collected pursuant to § 6-21-410 under the Free Textbook Act of 1975, § 6-21-401 et seq.;
- (4) Funds remitted by county treasurers for those school districts which have local revenue per student in excess of the local base per student, as set out in § 26-80-101(c);
- (5) Amusement machine revenues up to and including thirty thousand dollars (\$30,000), as set out in § 26-57-407;
- (6) Twenty-five percent (25%) of additional rental vehicle tax revenues under § 26-63-302, to be used exclusively for teacher salaries; and
- (7) Such other funds as may be authorized by law.

(c)(1) There is authorized a transfer of up to two hundred thousand dollars (\$200,000) per year from the Public School Fund to the Division of Elementary and Secondary Education Fund Account or the Division of Career and Technical Education Fund Account, or a portion thereof to both, by the Treasurer of State and the Chief Fiscal Officer of the State, upon certification as to the amount required by the Commissioner of Elementary and Secondary Education or by the Director of the Division of Career and Technical Education, or both, to the Chief Fiscal Officer of the State.

(2) This transfer shall be used to provide additional support for the administration of the handicapped children program and the vocational-technical and adult education program.

Codifier's Note. No changes.

19-X-XXX. [19-5-306] Department of Human Services Fund.

The Department of Human Services Fund shall consist of the following fund accounts and funds made available for the support of the Department of Human Services and shall be used for the same purposes as set out for the following fund accounts:

(1) Behavioral Health Services Fund Account.

(A) The Behavioral Health Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services in carrying out the powers, functions, and duties, as set out in § 20-46-101 et seq. and § 25-10-101 et seq., or other duties imposed by law upon the Arkansas State Hospital.

(B) The Behavioral Health Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Arkansas State Hospital;
- (iii) Federal reimbursement received on account of eligible expenditures;
- (iv) Paying patient fees and other funds as may be provided by law;
- (v) Funds received from local sources for community program matching; and
- (vi) Funds received from the Division of Medical Services of the Department of Human Services;

(2) Developmental Disabilities Services Fund Account.

(A) The Developmental Disabilities Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Developmental Disabilities Services of the Department of Human Services in carrying out the powers, functions, and duties, as set out in § 20-48-101 et seq. and § 25-10-101 et seq., and all laws amendatory thereto, or other duties imposed by law upon the human development centers or the Board of Developmental Disabilities Services.

(B) The Developmental Disabilities Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived by services provided by the human development centers;
- (iii) Funds received from local sources to provide matching for community developmental disabilities services programs; and
- (iv) Reimbursement received from the Division of Medical Services;

(3) Medical Services Fund Account.

(A) The Medical Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Medical Services of the Department of Human Services in carrying out the powers, functions, and duties as

set out in § 20-76-101 et seq. and § 25-10-101 et seq., including the support and administration costs of the expanded Medical Services Program of the Division of Medical Services for the working poor in Arkansas.

(B) The Medical Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Division of Medical Services;
- (iii) Federal reimbursement received on account of eligible expenditures for the administration of medical services programs;
- (iv) Funds derived from fees collected pursuant to the provisions of §§ 20-10-213 — 20-10-228 to be used for the maintenance and operation of the long-term care facility licensure program of the Division of Medical Services; and
- (v) Any other nonfederal grant funds provided by law.

(C) Other federal reimbursement funds received by the Division of Medical Services shall be deposited into a separate federal reimbursement fund on the books of the Treasurer of State;

(4) Youth Services Fund Account.

(A) The Youth Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Youth Services of the Department of Human Services in carrying out the powers, functions, and duties as set out in § 9-28-201 et seq., including serious offender and community-based programs and the youth service centers.

(B) The Youth Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the various programs of the Division of Youth Services; and
- (iii) Any other nonfederal grants-in-aid funds provided by law.

(C) Other federal reimbursement received by the Division of Youth Services shall be deposited into a separate federal reimbursement fund on the books of the Treasurer of State, including those received on account of eligible expenditures of the youth service centers' vocational education programs;

(5) Children and Family Services Fund Account.

(A) The Children and Family Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Children and Family Services of the Department of Human Services in carrying out those functions, powers, and duties as set out in § 25-10-101 et seq.

(B) The Children and Family Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Division of Children and Family Services; and
- (iii) Any other nonfederal grant-in-aid funds provided by law;

(6) Department of Human Services Administration Fund Account.

(A) The Department of Human Services Administration Fund Account shall be used for the maintenance, operation, and improvement required by the office of the Secretary of the Department of Human Services in carrying out the administrative

duties and shared business services of the Department of Human Services as set out in and under the restrictions and provisions of § 20-46-301 and § 25-10-101 et seq.

(B) The Department of Human Services Administration Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by these divisions of the Department of Human Services; and
- (iii) Any other funds, including reimbursement for costs incurred by these divisions from the various other Department of Human Services' divisions from nongeneral revenue sources, as may be required and provided by law;

(7) Aging and Adult Services Fund Account.

(A) The Aging and Adult Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services in carrying out the powers, functions, and duties as imposed by law, and § 25-10-101 et seq., upon the Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services.

(B) The Aging and Adult Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Fifty percent (50%) of those special revenues as specified in § 19-6-301(201), there to be used to assist the Meals on Wheels program, and any other special revenues as may be provided by law;
- (iii) Nonrevenue income derived from services provided by the

Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services;

(iv) Federal reimbursement received on account of eligible expenditures of the Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services; and

(v) The first three million dollars (\$3,000,000) each year of the net revenues derived from the additional cigarette tax levied in § 26-57-802, to be used exclusively for transportation services benefiting the elderly, including the Meals on Wheels program;

~~(8) [Repealed.]~~

~~(9)~~(8) County Operations Fund Account.

(A) The County Operations Fund Account shall be used for the maintenance, operation, and improvement required by the Division of County Operations in carrying out the powers, functions, and duties as set out in § 25-10-102.

(B) The County Operations Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the various programs of the Division of County Operations;
- (iii) Any other nonfederal grants-in-aid funds provided by law;
- (iv) Funds received from the Division of Elementary and

Secondary Education for surplus commodities; and

(v) Federal reimbursement received on account of eligible expenditures of the Division of County Operations.

(C) Other federal reimbursement funds received by the Division of County Operations shall be deposited into a separate federal reimbursement fund on the books of the Treasurer of State;

~~(10)~~(9) Department of Human Services Grants Fund Account.

(A) The Department of Human Services Grants Fund Account shall be used for the following grant programs to consist of general revenues and any other nonfederal funds, as may be appropriated by the General Assembly:

- (i) Children's Medical Services;
- (ii) Food Stamp Employment and Training Program;
- (iii) Aid to the Aged, Blind, and Disabled;
- (iv) Transitional Employment Assistance Program;
- (v) Private nursing home care;
- (vi) Infant Infirmary — nursing home care;
- (vii) Public Nursing Home Care;
- (viii) Prescription drugs;
- (ix) Hospital and Medical Services;
- (x) Child and Family Life Institute;
- (xi) Community Services Block Grant Program;
- (xii) ARKids First Program;
- (xiii) Child health management services; and
- (xiv) Child Care Grant.

(B) Federal reimbursement received by the Department of Human Services shall be deposited into separate funds on the books of the Treasurer of State;

~~(11)~~(10) Long-Term Care Facility Receivership Fund Account.

(A) The Long-Term Care Facility Receivership Fund Account shall be used for paying the expenses of receivers appointed under the Arkansas Long-Term Care Facility Receivership Law, § 20-10-901 et seq., as administered and disbursed under the direction of the Secretary of the Department of Human Services.

(B) The Long-Term Care Facility Receivership Fund Account shall consist of:

- (i) Those general revenues and such other funds as may be provided by law; and
- (ii) The balance in the Long-Term Care Facility Receivership Fund Account which remains at the end of a fiscal year;

~~(12)~~(11) Child Care and Early Childhood Education Fund Account.

(A) The Child Care and Early Childhood Education Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Child Care and Early Childhood Education of the Department of Human Services in carrying out those functions, powers, and duties as set out in the Child Care Facility Licensing Act, § 20-78-201 et seq., or other duties imposed by law upon the Division of Child Care and Early Childhood Education.

(B) The Child Care and Early Childhood Education Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Division of Child Care and Early Childhood Education; and

(iii) Any other nonfederal grant-in-aid funds provided by law; and
~~(13)~~(12) Provider Services and Quality Assurance Fund Account.

(A) The Provider Services and Quality Assurance Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Provider Services and Quality Assurance of the Department of Human Services in carrying out its powers, functions, and duties.

(B) The Provider Services and Quality Assurance Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Division of Provider Services and Quality Assurance;
- (iii) Federal reimbursement received on account of eligible expenditures for the administration of medical services programs or other programs; and
- (iv) Any other nonfederal grant funds provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-307] Public Health Fund.

(a) The Public Health Fund shall be used for the maintenance, operation, and improvement required by the regional health centers and the various divisions of the Department of Health in carrying out the powers, functions, and duties as set out in § 20-7-102 et seq. or other duties imposed by law upon:

- (1) The Department of Health;
- (2) The Secretary of the Department of Health;
- (3) The State Board of Health;
- (4) The Secretary of the State Board of Health, or the State Health Officer, whose office was transferred under § 25-9-101 to the Department of Health; and
- (5) The State Cancer Commission, which was transferred to the Department of Health by § 25-9-101 [repealed].

(b) The Public Health Fund shall consist of:

(1) Those special revenues as set out in § 19-6-301(41), (65), (68), (69), (80), (97), (131), (132), (133), (136), (137), (140), (141), (142), (143), (144), (147), (155), (166), (177), (194), (204), (205), (250), and that portion of § 19-6-301(58) of the Revenue Classification Law, § 19-6-101 et seq.;

- (2) General revenues as may be provided by law;
- (3) Nonrevenue income derived from services provided by the various divisions of the Department of Health;
- (4) Federal reimbursement received on account of eligible expenditures by the various divisions of the Department of Health;
- (5) Other funds as may be provided by law;
- (6) Moneys transferred or deposited from the State Administration of Justice Fund to support alcoholism treatment programs and for use in the drug abuse prevention and treatment program of the Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services;

(7) Amusement machine revenues over thirty thousand dollars (\$30,000), as set out in § 26-57-407; and

(8) Criminal, civil, and administrative penalties collected under the Arkansas Lead-Based Paint-Hazard Act of 2011, § 20-27-2501 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-5-310] Water, Sewer, and Solid Waste Systems Revolving Fund.

(a) A special fund ~~entitled to be known as~~ the “Water, Sewer, and Solid Waste Systems Revolving Fund” is created to provide a depository for funds ~~which that~~ may be appropriated or otherwise secured for the purposes of matching or supplementing federal grants and loans.

(b) ~~This fund~~ The Water, Sewer, and Solid Waste Systems Revolving Fund shall be used to provide low interest loans to cities, towns, counties, and other eligible applicants.

(c) Funds from the repayment of loans made from the Water, Sewer, and Solid Waste Systems Revolving Fund ~~fund~~ shall return to the Water, Sewer, and Solid Waste Systems Revolving Fund ~~fund~~ and shall be reloaned in a manner ~~which that~~ is consistent with the purposes of this section.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-311] ~~Technical college funds created~~ Black River Technical College Fund and University of Arkansas — Pulaski Technical College Fund.

(a)(1) ~~There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Black River Technical College Fund", there to~~ The Black River Technical College Fund shall be used for the maintenance, operation, and improvement of Black River Technical College.

(2) The Black River Technical College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Black River

Technical College ~~which that~~ are required to be deposited into the State Treasury by law.

(b)(1) ~~There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas — Pulaski Technical College Fund", there to~~ The University of Arkansas — Pulaski Technical College Fund shall be used for the maintenance, operation, and improvement of University of Arkansas — Pulaski Technical College.

(2) The University of Arkansas — Pulaski Technical College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the

University of Arkansas — Pulaski Technical College ~~which that~~ are required to be deposited into the State Treasury by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-312] State Services for the Blind Fund.

(a) The State Services for the Blind Fund shall be used for the maintenance, operation, and improvement required by the Division of State Services for the Blind in carrying out the powers, functions, and duties as set out in § 25-10-201 et seq. or other duties imposed by law upon the division.

(b) The State Services for the Blind Fund shall consist of:

- (1) Those general revenues provided by law;
- (2) Nonrevenue income derived from services provided by programs of the division; and
- (3) Any other nonfederal grants funds provided by law.

Codifier's Note. No changes.

Chapter X — Budget Stabilization Trust Fund

Codifier's Note. Section 19-5-505, concerning loans to local school districts, was previously transferred and renumbered as § 6-20-803.

19-X-XXX. [19-5-501] ~~Fund generally~~ Budget Stabilization Trust Fund — Creation — Purpose.

(a)(1) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Budget Stabilization Trust Fund".

(2) The Budget Stabilization Trust Fund shall consist of funds made available and transferred to it from the Securities Reserve Fund as set out in § 19-5-905, the fund balance and other assets remaining in the State Budget Revolving Fund on June 30, 1987, and any other funds made available by law.

(b) The Budget Stabilization Trust Fund shall be used for the purpose of:

(1)(A) Making temporary loans to those funds and fund accounts as set out in § 19-5-401 et seq., to the Division of Correction Farm Fund for farm production purposes, to the Division of Correction Prison Industry Fund, to the Department of Parks, Heritage, and Tourism Fund Account, to the Income Tax Refund Fund, to the Gasoline Tax Refund Fund, to the Interstate Motor Fuel Tax Refund Fund, and to the various funds established in the Revenue Classification Law, § 19-6-101 et seq., and any other funds or fund accounts as may be specified elsewhere in this section. The loans made to the funds and fund accounts set out in § 19-5-401 et seq. shall be repaid on or before June 30 of the fiscal year in which the loan is made, except as provided elsewhere in this section.

(B)(i) The loans made to the Division of Correction Farm Fund are to be repaid on or before June 30 of the fiscal year following the fiscal year in which the loan was made after the amount of the outstanding loan made the previous fiscal year has been reduced by the value of products produced or processed on the farm that were consumed by inmates and other authorized personnel, in amounts as determined and

certified by the Legislative Auditor to the Chief Fiscal Officer of the State. Processed beef purchased by the Division of Correction must be U.S.-labeled by the United States Department of Agriculture. The value of products produced or processed on the farm that were consumed by inmates and other authorized personnel shall be based upon prices obtained by the Division of Correction and the State Procurement Director for purchasing similar products and quantities on the open market for other state agencies, institutions, and universities.

(ii) However, the Chief Fiscal Officer of the State may grant an extension not to exceed sixty (60) days for repayment of loans made to the Division of Correction Farm Fund upon receipt by the Chief Fiscal Officer of the State of a certification by the Director of the Division of Correction that farm products are held in storage or are on hand that exceed in market value the amount of loans that are due, and the Chief Fiscal Officer of the State may grant an additional extension not to exceed sixty (60) days for repayment of the loan made to the Division of Correction Farm Fund, after obtaining the advice of the Legislative Council in regard to a request from the Division of Correction for the additional sixty-day extension for repayment of the loan.

(iii) Loans made to the Division of Correction Prison Industry Fund for operation expenses shall be repaid on or before June 30 of the fiscal year in which the loan was made, but loans made for the purchase of equipment necessary for implementing the various industries shall be repaid from time to time.

(C)(i) Except as otherwise provided in this subdivision (b)(1)(C), loans made to the Income Tax Refund Fund, to the Gasoline Tax Refund Fund, to the Interstate Motor Fuel Tax Refund Fund, and to those other funds established in the Revenue Classification Law, § 19-6-101 et seq., are to be repaid on the last day of the month of which the loan was made.

(ii) Loans made under subdivision (b)(1)(D) of this section shall be repaid by June 30 of the fiscal year in which the loan was made.

(iii)(a) Loans made to the Department of Human Services Fund during June of any fiscal year for making cash assistance payments to eligible individuals under the Temporary Assistance for Needy Families Program for delivery on or about July 1 of the following fiscal year shall be repaid on or before July 31 of the fiscal year following the fiscal year in which the loan was made.

(b) Loans made to the Department of Human Services for the Developmental Disabilities Services Fund Account and the Behavioral Health Services Fund Account in the last month of a fiscal year for federal reimbursement for Medicaid-eligible services and Medicare-eligible services shall be repaid immediately upon receipt of reimbursement but no later than July 31 of the fiscal year following the fiscal year in which the loan was made.

(D)(i) The maximum amount of funds that may be loaned to the funds established in the Revenue Classification Law, § 19-6-101 et seq., shall be one hundred fifty percent (150%) of the estimated revenues to be deposited into the State Treasury during that month to the credit of the State Apportionment Fund and which will become available to that operating fund at the end of the month, excluding the Division of Correction Farm Fund, the Division of Correction Prison Industry Fund, the Division of Arkansas State Police Fund, and the State Forestry Fund.

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(ii) Except with respect to the funds excluded under this subdivision (b)(1)(D), loans in excess of one hundred percent (100%) shall not be made more than four (4) times per fiscal year per fund.

(iii) Loans and distribution of general revenue funds made to the County Aid Fund and the Municipal Aid Fund are to be made on the basis and to the extent of the funds estimated to be available as stated in § 19-5-402(a) so that an equal monthly distribution of general revenues is made, based upon the Chief Fiscal Officer of the State's monthly forecasts of general revenue distribution.

(E) Temporary loans may be made to the institutions of higher education for operational purposes. In making these loans, the following procedures shall be applicable. The institutions of higher education shall submit requests for loans to both the Director of the Division of Higher Education and the Chief Fiscal Officer of the State setting forth the need for the loan. The requests shall include at least the following:

(i) The current total cash balance of all accounts of the requesting institution's cash funds;

(ii) The reasons why the cash fund balances and their general revenue fund balances are insufficient to meet current obligations;

(iii) The anticipated duration of the loan; and

(iv) A proposed repayment schedule.

(F)(i) The Chief Fiscal Officer of the State and the Director of the Division of Higher Education shall review the request for the loan. The Director of the Division of Higher Education shall recommend, in writing, the approval or disapproval of the loan and the reasons for the recommendation to the Chief Fiscal Officer of the State. The Chief Fiscal Officer of the State shall review the institution's request, the funds available in the Budget Stabilization Trust Fund, and the recommendation of the Director of the Division of Higher Education. The Chief Fiscal Officer of the State may request such additional information as is deemed necessary to make a determination as to whether the request should be approved. If the Chief Fiscal Officer of the State determines that the request is proper and necessary for the operation of the institution and that sufficient funds are available, the Chief Fiscal Officer of the State shall approve the request and establish a repayment schedule for the loan. If the Chief Fiscal Officer of the State determines that the loan is not necessary or required, or that funds are not available, the Chief Fiscal Officer of the State shall deny the request. The Chief Fiscal Officer of the State shall communicate in writing to the institution and to the Director of the Division of Higher Education the reasons for disapproval of the requested loan.

(ii) All loans made to the institutions of higher education under the provisions of this section shall be repaid in full by June 30 of the fiscal year in which the loan was made. In the event an agency or program is established by the General Assembly which is to be supported solely from other than general revenues or federal funds, the Chief Fiscal Officer of the State may make a temporary loan from the Budget Stabilization Trust Fund to the agency or program to the extent necessary for carrying out the intent of the enabling legislation. The amount of the loan shall be determined by the Chief Fiscal Officer of the State, and the loans shall be repaid in full by June 30 of the fiscal year in which the loan was made;

(2) Making transfers to the University of Arkansas Fund on account of interest on the University of Arkansas Endowment Fund of an amount ~~which that~~, when

added to the interest earned on the investment of the University of Arkansas Endowment Fund, shall not exceed the sum of six thousand six hundred thirty-three dollars and thirty-four cents (\$6,633.34) during any fiscal year;

(3) Making transfers to the Department of the Military Fund Account of the State General Government Fund as established in § 19-5-302(2)(A)-(C) for the purpose of providing reimbursement or immediate funding for expenses incurred by the Department of the Military on behalf of the Arkansas National Guard emergency call-up appropriation;

(4) Making transfers to the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, as established in § 19-5-1005 in order to provide supplemental funding for appropriations supported from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, as may be provided by law;

(5) Providing funding, either in whole or in part, for programs as may be authorized by the General Assembly and which are specified as being funded in whole or in part from the Budget Stabilization Trust Fund;

(6) Making transfers to the ~~State Highway and Transportation Department Fund~~ Arkansas Department of Transportation Fund as may be authorized by law and making transfers not to exceed one million dollars (\$1,000,000) in any one (1) fiscal year to provide the state's proportionate share of each declared emergency or major disaster as required by the federal Disaster Relief Act of 1974;

(7) Making transfers to the Miscellaneous Revolving Fund, as established in § 19-5-1009, to provide funding in whole or in part for appropriations made payable from the Miscellaneous Revolving Fund;

(8)(A) Making temporary advances to the various federal accounts of state agencies upon certification of the pending availability of federal funding by the director of the state agency making the request.

(B) However, the requests shall be limited to those occasions whereby the continued operations of the state agency programs would be seriously impaired and unnecessary hardships would be created due to either administrative oversight, delays by the United States Government in forwarding the moneys, or by problems created by the federal fiscal year conversion.

(C) Furthermore, upon receipt of the grant award authorizations or letter of credit documents, the state agency director shall certify to the Chief Fiscal Officer of the State the amounts of temporary advances to be recovered, whereby the Chief Fiscal Officer of the State shall make recovery and notify the Treasurer of State and the Auditor of State of the recovery.

(D) Furthermore, the temporary advances shall be recovered on or before June 30 of the fiscal year in which the temporary advances were made; and

(9) Those functions formerly performed by the State Budget Revolving Fund.

(c)(1) In addition to the purposes for which the Budget Stabilization Trust Fund may be used as set forth in this section, the Budget Stabilization Trust Fund shall also be used to make temporary loans to the Constitutional Officers Fund and the State Central Services Fund.

(2) Loans made to the Constitutional Officers Fund and the State Central Services Fund under the provisions of this section shall be repaid on or before June 30 of the fiscal year in which the loans are made.

(d)(1)(A) The Chief Fiscal Officer of the State ~~is authorized to may~~ transfer up to a maximum of four million dollars (\$4,000,000) from the Budget Stabilization Trust Fund to the State Central Services Fund, only in those instances when obligations incurred by the State Central Services Fund are estimated to exceed or are actually exceeding estimated or actual available resources.

(B) The transfer shall also be utilized to provide a level of funding, for those appropriations made payable from the State Central Services Fund, equal to the previous year's expenditure or the current year appropriation, whichever is less, in the event that income from all sources does not provide that funding level.

(2) Any transfer made as authorized in this section shall require the review and advice of the Legislative Council ~~prior to before~~ the transfer of those funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-502] Loans from fund.

(a) The Chief Fiscal Officer of the State shall be guided by the following limitations and procedures in making loans from the Budget Stabilization Trust Fund for the respective purposes for which the loans may be made, as established in this subsection:

(1) State agencies supported solely from special revenues ~~shall are not be~~ eligible to make applications for or receive loans from the Budget Stabilization Trust Fund; and

(2)(A) Moneys deposited ~~in into~~ the Budget Stabilization Trust Fund shall not be used to make loans to any state agency without the state agency's first submitting proof of the need for the moneys and submitting justification therefor verifying that other funds or resources are not available to the state agency or cannot be obtained by the state agency from other funds belonging to or available to the state agency.

(B) ~~In no event shall any~~ loan from the Budget Stabilization Trust Fund ~~shall not~~ be made to a state-supported institution of higher education in an amount equal to or exceeding eighty-five percent (85%) of its monthly guarantee of general revenues estimated to be available for distribution to the state agency during the month.

(b) ~~Any An~~ official or employee knowingly submitting false information to the Chief Fiscal Officer of the State in support of any loan from the Budget Stabilization Trust Fund ~~shall~~, upon conviction thereof, ~~is be~~ guilty of misfeasance in office and shall be removed from the office or position of employment.

(c) The Division of Elementary and Secondary Education shall have no authority to request loans from the Budget Stabilization Trust Fund to provide moneys for distribution to public school districts in this state, nor to write warrants payable from any funds borrowed from the Budget Stabilization Trust Fund, for making monthly payments to school districts in this state earlier than the fifth day ~~prior to before~~ the end of the month.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-503] Work release centers.

(a) The Community Correction Revolving Fund ~~is authorized to may~~ borrow from the Budget Stabilization Trust Fund for the establishment of new work release centers for the Division of Correction.

~~(b) These loans~~ Loans under subsection (a) of this section shall be repaid by the end of the fiscal year in which the loans are made.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-504] Loans of anticipated proceeds of Aging and Adult Services Fund Account.

In addition to those purposes for which the Budget Stabilization Trust Fund may be used, the Department of Human Services may borrow from ~~that fund the Budget Stabilization Trust Fund~~ an amount equal to eighty percent (80%) of the anticipated proceeds made available to the Aging and Adult Services Fund Account from nursing home bed license fees. The borrowed amounts ~~are to shall~~ be transferred to the Aging and Adult Services Fund Account in such amounts and under such restrictions and conditions as are determined to be in the best interest of the state by the Chief Fiscal Officer of the State and, in any event, shall be repaid to the Budget Stabilization Trust Fund in full by June 30 of the year in which the funds were borrowed.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-506] Financial aid programs.

(a) ~~In order to To~~ provide timely payments under financial aid appropriations, the Chief Fiscal Officer of the State ~~is authorized to may~~ provide loans from the Budget Stabilization Trust Fund to make available all funds attributable to the financial aid programs under the then current official revenue estimates. ~~In the event of if~~ an unanticipated state revenue shortfall occurs, any such loans remaining at the end of a fiscal year shall be repaid from revenues distributed in the first two (2) months of the next fiscal year.

~~(b) Funds for appropriations for purposes other than financial aid shall not be affected by the application of this provision~~ section.

Codifier's Note. Technical changes only.

Chapter X — Municipal and County Aid Funds

19-X-XXX. [19-5-601] Municipal Aid Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Municipal Aid Fund".

(b) The Municipal Aid Fund shall consist of:

(1) Such general revenues as may be made available to the fund by the Revenue Stabilization Law, § 19-5-101 et seq.;

(2) Such special revenues derived from highway user imposts, known as highway revenues, as may be made available to the fund for the benefit of municipalities by the Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq.; and

(3) Those special revenues as specified in § 19-6-301(135) of the Revenue Classification Law, § 19-6-101 et seq.

(c)(1) All of the general revenues and the special revenues shall be distributed within ten (10) days after the close of each calendar month to the respective cities of the first ~~class, and cities of the~~ second class, and incorporated towns on the basis of population according to the most recent federal decennial or special census.

(2) The amount to be apportioned to each such city or incorporated town ~~is to shall~~ be in the proportion that each population bears to the total population of all such cities and incorporated towns.

(3) ~~In the event of~~ If an annexation ~~occurs~~, the population of the annexed area, as certified by the United States Bureau of the Census of the Department of Commerce, may be added to the most recent federal decennial or special census of the annexing municipality.

(4)(A) The moneys received by the respective cities and incorporated towns under this section shall be revenues of the year in which received by them and shall not be revenues of the year in which such moneys were collected and paid into the State Treasury.

(B) Of the moneys so received by the respective cities and incorporated towns, the general revenues shall be used for general purposes of municipal government, and the special revenues derived from highway revenues shall be used as provided by the Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq.

(5)(A) ~~In the event~~ If the Workers' Compensation Commission has paid claims from the Miscellaneous Revolving Fund on account of any municipal employee covered under workers' compensation, such amount is to be deducted from general revenue turnback as provided by §§ 14-26-103 and 14-60-103.

(B) The moneys so deducted ~~are to shall~~ be transferred to the Miscellaneous Revolving Fund, there to be used as provided by law.

(d)(1) It ~~shall be~~ is unlawful for the Treasurer of State to distribute any general revenues and special revenues to any cities or incorporated towns in this state that have expended funds belonging to ~~such that~~ city or town for the payment of annual membership dues to, or for the purchase of services rendered by, the Arkansas Municipal League or any other league or association of cities in this state unless the books, affairs, and records of ~~such the~~ Arkansas Municipal League or other league or association of cities and towns of this state receiving moneys from cities or towns has been audited by Arkansas Legislative Audit or consent for ~~such an~~ audit by Arkansas Legislative Audit has been given by any such league or association.

(2) The special revenues distributed to the respective counties shall be distributed as may be authorized by law;

(3) All moneys received by the respective counties under this section shall be revenues of the year in which received by them and shall not be revenues of the year in which ~~such-the~~ moneys were collected and paid into the State Treasury; and

(4)(A) ~~In the event~~If the Workers' Compensation Commission has paid claims from the Miscellaneous Revolving Fund on account of any county employee covered under workers' compensation, this amount ~~is to shall~~ be deducted from county general revenue turnback funds as provided by §§ 14-26-103 and 14-60-103.

(B) ~~Such-The~~ moneys so deducted ~~are to shall~~ be transferred to the Miscellaneous Revolving Fund, there to be used as provided by law.

(d)(1) ~~It shall be~~It is unlawful for the Treasurer of State to distribute any general revenues to any county in this state or any special revenues to any county in this state that has expended funds belonging to ~~such-the~~ county for the payments of annual membership dues to, or for the purchase of services rendered by, the Association of Arkansas Counties or to any other league or association of counties in this state unless the books, affairs, and records of ~~such-the~~ Association of Arkansas Counties or other league or association of counties in this state receiving moneys from the counties has been audited by Arkansas Legislative Audit or consent for ~~such-an~~ audit by Arkansas Legislative Audit has been given by ~~such-the~~ league or association.

(2) Arkansas Legislative Audit may audit the books of the Association of Arkansas Counties or any other league or association of counties in this state upon request of the Association of Arkansas Counties or other league or association of counties by the appropriate official of the league or association.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-603] Overpayments to funds.

(a) ~~In the event~~If moneys are distributed to the County Aid Fund and the Municipal Aid Fund during any month ~~which-that~~ are in excess of one-twelfth ($\frac{1}{12}$) of the amount estimated by the Chief Fiscal Officer of the State to become available to the County Aid Fund and the Municipal Aid Fund during the then-current fiscal year, as certified monthly by the Chief Fiscal Officer of the State to the Treasurer of State, up to a maximum of that set out in ~~§§ 19-5-402 and 19-5-404~~ for the County Aid Fund and the Municipal Aid Fund, there shall be transferred from the County Aid Fund and Municipal Aid Fund to the Budget Stabilization Trust Fund such amounts as are necessary to repay any loans outstanding from the Budget Stabilization Trust Fund to the County Aid Fund and the Municipal Aid Fund before any distribution of general revenue is made to any county or municipality in this state.

(b) The amount remaining to be distributed after repaying the loans under ~~the provisions of~~ this section shall not be less than one-twelfth ($\frac{1}{12}$) of the amount estimated by the Chief Fiscal Officer of the State to become available to the County Aid Fund and the Municipal Aid Fund during the then-current fiscal year or the amount as set out for the County Aid Fund and the Municipal Aid Fund in ~~§§ 19-5-402 and 19-5-404~~, whichever is the lesser.

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(c)(1) The amount of moneys to be loaned to the County Aid Fund and the Municipal Aid Fund in any month from the Budget Stabilization Trust Fund shall be determined by the Chief Fiscal Officer of the State after taking into consideration the amount distributed during the prior months in the then-current fiscal year as well as the amounts estimated to be distributed to the County Aid Fund and the Municipal Aid Fund in succeeding months of the then-current fiscal year.

(2) It is the intent of the General Assembly to provide a distribution to the counties and municipalities each month of such general revenue as is available ~~which~~that, together with loans from the Budget Stabilization Trust Fund, will provide as even a flow of moneys as is possible throughout the fiscal year while at the same time maintaining the Budget Stabilization Trust Fund in a strong financial position.

(d) All loans made to the County Aid Fund and the Municipal Aid Fund from the Budget Stabilization Trust Fund ~~are to~~shall be repaid by June 30 of the fiscal year in which the loans were made.

Codifier's Note. Technical changes only.

Chapter X — Trust Funds

Codifier's Note. Section 19-5-901 et seq., and § 19-5-1101 et seq. have been combined and are presented in this proposed recodification of Title 19 as Chapter X.

Section 19-5-901, concerning the Escheat Fund, was repealed by Acts 2007, No. 1032, § 12 and 2007, No. 1201, § 12.

Section 19-5-902, concerning the Income Tax Protest Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 5.

Section 19-5-908, concerning the Public Elementary and Secondary School Insurance Fund, was repealed by Acts 2007, No. 738, § 8.

Section 19-5-915, concerning the United States Olympic Committee Program Trust Fund, was repealed by Acts 2017, No. 263, § 2.

Section 19-5-920, concerning the Social Security Contribution Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 6.

Section 19-5-926, concerning the Arkansas Tuition Trust Operating Fund, was repealed by Acts 2003 (1st Ex. Sess.), No. 55, § 15.

Section 19-5-929, concerning the Emergency Response Fund, was repealed by Acts 2005, No. 1824, § 18.

Section 19-5-931, concerning the Nongame Preservation Fund, was repealed by Acts 2003 (1st Ex. Sess.), No. 55, § 16.

Sections 19-5-937 and 19-5-938, concerning the Fraud Prevention Fund and the Vocational-Technical Education Contingency Fund, respectively, were repealed by identical Acts 2017, Nos. 1083 and 1127, §§ 7 and 8.

Section 19-5-941, concerning the Arkansas Science and Technology Authority Endowment Fund, was repealed by Acts 2010, Nos. 262 and 296, § 7.

Section 19-5-943, concerning the Department of Arkansas Heritage Endowment Trust Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 9.

Section 19-5-963, concerning the War Memorial Stadium Improvement and Expansion Fund, was repealed by Acts 2007, No. 1032, § 16.

Section 19-5-977, concerning the Home Delivered Meal Fund for the Elderly, is not included in this proposed recodification of Title 19 because the program that was the purpose of the fund created by this section was repealed by Acts 1993, No. 943, § 1.

Section 19-5-980, concerning the Waste Tire Grant Fund, was repealed by Acts 2017, No. 317, § 2.

Section 19-5-981, concerning the School Vehicle Insurance Reserve Trust Fund, was repealed by Acts 2007, No. 738, § 9.

Section 19-5-988, concerning the Health Resources Commission Fund, was repealed by Acts 2001, No. 1646, § 9.

Section 19-5-989, concerning the Law Enforcement Officers' Memorial Fund, was repealed by Acts 2017, No. 625, § 2.

Section 19-5-996, concerning Uniform Tax Rate Trust Fund — Warrants, was repealed by Acts 1999, No. 1463, § 28.

Section 19-5-997, concerning the Center for Rural Arkansas Trust Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 10.

Section 19-5-1101, concerning the Post-Secondary Education Holding Trust Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 17.

Section 19-5-1110, concerning the Property Tax Relief Trust Fund, was repealed by Acts 2003 (1st Ex. Sess.), No. 55, § 25.

Section 19-5-1124, concerning the Arkansas Delta Region Trust Fund, was repealed by Acts 2009, No. 1484, § 5.

Section 19-5-1139, concerning the Best Practices Fund, was repealed by Acts 2019, No. 249, § 2.

Section 19-5-1141, concerning the Health Care Independence Program Trust Fund, was repealed by Acts 2019, No. 388, § 4.

19-X-XXX. [19-5-903] Corporate Income Tax Withholding Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Corporate Income Tax Withholding Fund”.

(b) The Corporate Income Tax Withholding Fund shall consist of those general revenues transferred to it under ~~the provisions of § 19-5-201 et seq.~~ and those funds received from the Budget Stabilization Trust Fund as provided in § 19-5-501 et seq.

(c) The Corporate Income Tax Withholding Fund shall be used to make income tax refunds to corporate taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts and for repaying temporary loans made during each month from the Budget Stabilization Trust Fund, as may be required.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-904] Individual Income Tax Withholding Fund.

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(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Individual Income Tax Withholding Fund".

(b) The Individual Income Tax Withholding Fund shall consist of those general revenues transferred to it under ~~the provisions of § 19-5-202(b)(2)~~ and those funds received from the Budget Stabilization Trust Fund as provided in § 19-5-501 et seq.

(c) The Individual Income Tax Withholding Fund shall be used to make income tax refunds to individual taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts and for repaying temporary loans made during each month from the Budget Stabilization Trust Fund, as may be required.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-905] Securities Reserve Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Securities Reserve Trust Fund".

(b) The Securities Reserve Fund shall consist of moneys derived from savings effected in the retirement in advance of maturity of nonhighway direct general obligation bonds of the state, of discounts received in the purchase of securities, and of premiums and interest derived from the sale of securities held in the Securities Account by the Treasurer of State as custodian. The Securities Reserve Fund shall be used as follows:

(1) To pay premiums and the purchase and absorbing of discounts in the sale of securities held in the Securities Account, not to exceed five hundred thousand dollars (\$500,000) in any one (1) fiscal year;

(2) To guarantee bonds in an aggregate principal amount not to exceed five million dollars (\$5,000,000) outstanding at any time, with no bond bearing interest at a rate exceeding eight percent (8%) per annum, of the Museum and Cultural Commission Fund authorized, and in the manner prescribed in the Arkansas Museum and Cultural Center Act, § 13-5-301 et seq., not to exceed five hundred thousand dollars (\$500,000) in any one (1) fiscal year;

(3) To guarantee bonds of any other park or recreation facility approved by the Governor and the Department of Parks and Tourism, not to exceed five hundred thousand dollars (\$500,000) in the aggregate, after seeking advice of the Legislative Council and the Legislative Joint Auditing Committee;

(4) To guarantee industrial development bonds as authorized by §§ 15-4-702 — 15-4-710;

(5) To absorb losses incurred in the investing of securities held in the Securities Account in the State Treasury and in bank depositories. The balance of the Securities Reserve Fund shall always be available for this purpose;

(6) To guarantee loans to students to attend truck driving school at the Arkansas Commercial Driver Training Institute at Arkansas State University-Newport, in an aggregate principal amount not to exceed four hundred thousand dollars (\$400,000) outstanding at any one (1) time;

(7) To distribute:

(A) Interest income earned on investment of balances of the following:

- (i) The ~~State Highway and Transportation Department Fund~~ Arkansas Department of Transportation Fund, as authorized by § 27-70-204;
- (ii) The Game Protection Fund, as authorized by § 15-41-110;
- (iii) The funds deposited into the State Treasury by state agencies, boards, and commissions that were previously held as cash funds in a bank depository or investment depository, as authorized by § 19-3-518(d); and
- (iv) State and Local Fiscal Assistance Act of 1972, 31 U.S.C. § 6701 et seq., as authorized by § 19-3-521(c); and

(B) Interest income earned from investment of State Treasury balances by any other laws enacted by the General Assembly;

(8) After the distributions enumerated in subdivision ~~(a)(7)(b)(7)~~ of this section, for a one-time transfer by the Chief Fiscal Officer of the State of one million five hundred thousand dollars (\$1,500,000) to the Arkansas Highway Transfer Fund, to be transferred only in Fiscal Year 2017;

(9) After the distributions enumerated in subdivisions ~~(a)(7)(b)(7)~~ and (8) of this section, for a transfer by the Chief Fiscal Officer of the State of five million dollars (\$5,000,000) each fiscal year to the Budget Stabilization Trust Fund;

(10) After the transfer to the Budget Stabilization Trust Fund enumerated in subdivision ~~(a)(9)(b)(9)~~ of this section, for a transfer by the Chief Fiscal Officer of the State of twenty million dollars (\$20,000,000) beginning in Fiscal Year 2018 and each fiscal year thereafter to the Arkansas Highway Transfer Fund;

(11) For a transfer by the Chief Fiscal Officer of the State on the last business day of the fiscal year to the Budget Stabilization Trust Fund to reimburse the Budget Stabilization Trust Fund for any current fiscal year transfers that have been made to the following:

- (A) The Division of Correction Farm Fund under § 19-5-501(b)(1);
- (B) The Department of the Military Fund Account under § 19-5-501(b)(3);
- (C) The Disaster Assistance Fund under § 19-5-1006;
- (D) The Miscellaneous Revolving Fund under § 19-5-1009;
- (E) The State Central Services Fund under § 19-5-501(d); and
- (F) The State Board of Election Commissioners, as authorized by

law; and

(12) After all distributions and transfers under this section, less one hundred thousand dollars (\$100,000) under § 19-3-521(a)(2), for a transfer by the Chief Fiscal Officer of the State on the last business day of the fiscal year of the fund balance to the Long Term Reserve Fund.

~~(b)(c)(1)~~ If any loss is sustained in relation to securities at any time held in the Securities Account or in any bank depository and if the credit balance in the Securities Reserve Fund is insufficient to absorb the loss, the Chief Fiscal Officer of the State shall cause a transfer of moneys to be made from the Budget Stabilization Trust Fund to the

Securities Reserve Fund in such amount as shall, when added to the credit balance in the Securities Reserve Fund, equal the amount of the loss.

(2) It is the intent of the General Assembly that no loss shall be sustained by any account the funds of which were used in making such investments and deposits.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-906] Ad Valorem Tax Fund.

(a)(1) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Ad Valorem Tax Fund".

(2) The Ad Valorem Tax Fund shall consist of those trust revenues derived from the ad valorem taxes as authorized by §§ 26-26-1614 — 26-26-1616 and 26-26-1701 et seq.

(3) The Ad Valorem Tax Fund shall be used to reimburse the State Central Services Fund on account of expenditures made for local audits by the Division of Legislative Audit of the Legislative Joint Auditing Committee and to the appropriate fund or fund account from which the Tax Division of the Arkansas Public Service Commission and the Assessment Coordination Department derive their support, there to be used to reimburse such fund or fund account for expenditures made by the divisions and the department each fiscal year.

(b) All ad valorem tax moneys transferred to the appropriate fund or fund account from which the department derives its support, as required by subsection (a) of this section, remaining at the end of a fiscal year shall remain in the fund or fund account and shall be carried forward and made available to the department in the following fiscal year.

(c) In the event there are insufficient moneys available in the Ad Valorem Tax Fund to fully reimburse the appropriate funds or fund accounts, the Chief Fiscal Officer of the State shall transfer to each fund an amount based upon the following:

(1) Eighty percent (80%) to the State Central Services Fund for local audits by the Arkansas Legislative Audit;

(2) Five percent (5%) to the appropriate fund or fund account from which the Tax Division of the Arkansas Public Service Commission derives its support; and

(3) Fifteen percent (15%) to the appropriate fund or fund account from which the Assessment Coordination Department derives its support.

(d)(1) Any moneys that may be available after reimbursing the various funds or fund accounts as provided in this section shall be transferred annually to the County Aid Fund by the Chief Fiscal Officer of the State.

(2) Thereafter the Treasurer of State shall transmit the moneys to the respective county treasurers, as provided by §§ 26-26-1616, 26-26-1701, and 26-26-1707.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-907] Revolving Loan Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Revolving Loan Fund”.

(b) The fund shall consist of the repayment of moneys loaned or invested through the Revolving Loan Program of the Division of Elementary and Secondary Education.

(c) The fund shall be used for the purpose of making loans to school districts and for investment purposes.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-909] Revolving Loan Certificate Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Revolving Loan Certificate Fund”.

(b) The fund shall consist of such income as may be provided by law, there to be used for purchasing revolving loan certificates of indebtedness by the various school districts and for such other purposes as may be authorized by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-910] Department of Health Building Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Department of Health Building Fund”.

(b) The fund shall consist of moneys received from the lessee or purchaser as provided by Acts 1968 (2nd Ex. Sess.), No. 14, approved June 5, 1968, which is appropriation legislation, or subsequent law and shall be used as may be provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-911] Second Injury Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Second Injury Trust Fund”.

(b) The fund shall consist of the revenues provided by §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, 11-9-801 — 11-9-811 and shall be used for the purposes as set out in those statutes.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-912] Division of Workforce Services Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Division of Workforce Services Trust Fund”.

(b) The fund shall consist of such revenues as may be authorized by the United States Government for support of various programs within the Division of Workforce Services, any interest accruing on these revenues, and any other funds made available by the General Assembly.

(c) The fund shall be used for the payment of program expenses of the division.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-913] Gasoline Tax Refund Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Gasoline Tax Refund Fund”.

(b) The fund shall consist of the special revenues mentioned in the Revenue Classification Law, § 19-6-101 et seq., and as provided by law.

(c) The fund shall be used for making refunds of a portion of the tax paid on gasoline by users as authorized by law.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-914] Judges Retirement Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the **Technical changes only** Judges Retirement Fund”.

(b) The Judges Retirement Fund shall consist of trust funds as provided by law and moneys transferred or deposited from the State Administration of Justice Fund.

(c) The Judges Retirement Fund shall be disbursed or transferred as provided by law for benefit of retirants and for investment purposes.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-916] Teacher Retirement Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Teacher Retirement Fund”.

(b) The fund shall consist of trust fund income as provided by law.

(c) The fund shall be used for:

- (1) The operation, maintenance, and improvement of the Arkansas Teacher Retirement System;
- (2) Payment of retirement and disability benefits;
- (3) Making refunds; and

(4) Investing surplus funds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-917] State Police Retirement Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "State Police Retirement Fund".

(b) The State Police Retirement Fund shall consist of the trust funds designated by law, moneys transferred or deposited from the State Administration of Justice Fund and non-DWI driver's license reinstatement fees as set out in § 27-16-808.

(c) The State Police Retirement Fund shall be used for payment of personal services, operating expenses, investments, benefits, refunds, and for such other purposes as may be authorized by law and in § 24-6-201 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-918] Arkansas State Highway Employees' Retirement System Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas State Highway Employees' Retirement System Fund".

(b) The fund shall consist of trust funds as provided by law.

(c) The fund shall be used for:

(1) The payment of retirement and disability benefits to members of the Arkansas State Highway Employees' Retirement System;

(2) Refunds to members of the system;

(3) Investment purposes; and

(4) Such other purposes as may be authorized by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-919] Arkansas Public Employees' Retirement Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas Public Employees' Retirement Fund".

(b) The fund shall consist of trust funds as provided by law.

(c) The fund shall be used for the payment of personal services, operating expenses, investments, benefits, refunds, and for such other purposes as may be authorized by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-921] Educational Buildings Maintenance Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Educational Buildings Maintenance Fund”.

(b) The fund shall consist of rents and any other revenues that are made available by law.

(c) The fund shall be used for the purposes of operating expenses, maintenance, renovations, and repairs.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-922] State Insurance Department Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “State Insurance Department Trust Fund”.

(b)(1) The fund shall consist of those special revenues specified in ~~§ 19-6-301(172)~~, with the exception of ~~§ 19-6-301(172)(B)~~, grants, refunds, gifts, and any remaining funds of the Arkansas Earthquake Authority as provided in § 23-102-119 and examination of insurers' payments as set out in §§ 23-61-201 — 23-61-206.

(2) The fund shall be used:

(A) To defray the expenses of the State Insurance Department in the discharge of its administrative and regulatory powers and duties as prescribed by law and as set out in the State Insurance Department Trust Fund Act, § 23-61-701 et seq.;

(B) To defray the administrative expenses and losses incurred by the Arkansas Comprehensive Health Insurance Pool of the Comprehensive Health Insurance Pool Act, § 23-79-501 et seq., ~~or its successor~~; and

(C) To fund capital expenditures and training for fire departments certified by the Division of Emergency Management.

(c) Annually by June 30, one million five hundred thousand dollars (\$1,500,000) shall be transferred from the State Insurance Department Trust Fund to the State Central Services Fund for the use of the Revenue Division of the Department of Finance Administration for expenses related to the online insurance verification system established under the Arkansas Online Insurance Verification System Act, § 27-22-201 et seq., and other related costs.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-923] Red River Waterways Project Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Red River Waterways Project Trust Fund”.

(b) The Red River Waterways Project Trust Fund shall consist of those moneys approved by the General Assembly from the Budget Stabilization Trust Fund and the

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interest income earned from the investment of funds accruing to the Red River Waterways Project Trust Fund.

(c) The Red River Waterways Project Trust Fund may be used for such purposes as may be authorized by law.

(d)(1) Investment of the funds available shall be by the Treasurer of State in such amounts and in such manner as may be directed by the Red River Commission.

~~(2) In no event, however, shall the~~ The funds shall not be invested for longer than a continuous two-year period.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-924] Workers' Compensation Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Workers' Compensation Fund".

(b) The fund shall consist of the revenues provided by §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811, and shall be used for the purposes as set out in §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-925] Death and Permanent Total Disability Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Death and Permanent Total Disability Trust Fund".

(b) The fund shall consist of the revenues provided by §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811, and shall be used for the purposes as set out in §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-927] State Forestry Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "State Forestry Trust Fund".

(b) The fund shall consist of:

(1) Income derived from management of state forests by the State Forestry Commission to the extent this income is not needed to fund the general operations of the commission; and

(2) Income derived from management of state nurseries by the commission to the extent this income is not needed to fund the general operations of the commission.

(c) The fund shall be used for:

- (1) The management and improvement of state forests;
- (2) Acquisition of state forests;
- (3) The purchase of fire fighting equipment and other forest fire suppression activities;
- (4) Improvements at commission's nurseries and the seedling storage and distribution system; and
- (5) Such other purposes as may be authorized by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-928] State Insurance Department Criminal Investigation Division Trust Fund.

(a) There is ~~hereby established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "State Insurance Department Criminal Investigation Division Trust Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(191), interest income, grants, refunds, gifts, or any other resources.

(c) The fund shall be used to defray the expenses of the Criminal Investigation Division of the State Insurance Department in the discharge of its administrative and regulatory powers and duties as prescribed by law and as set out in the State Insurance Department Criminal Investigation Division Trust Fund Act, § 23-100-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-930] Hazardous Substance Remedial Action Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Hazardous Substance Remedial Action Trust Fund".

(b) The Hazardous Substance Remedial Action Trust Fund shall consist of all moneys appropriated by the General Assembly to the Hazardous Substance Remedial Action Trust Fund, gifts, donations, interest earnings, fees on the generation of hazardous waste, punitive damages, penalties, and any other moneys legally designated, with the exception of those moneys deposited into the Environmental Education Fund as set out in § 8-7-509(d), all moneys received as penalties under §§ 8-4-101 — 8-4-106, 8-4-201 — 8-4-229, 8-4-301 — 8-4-313, 8-6-201 — 8-6-212, 8-6-213 [repealed], 8-6-214, 8-7-201 — 8-7-226, 8-7-504, and 20-27-1001 — 20-27-1007, and all punitive damages collected

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under § 8-7-517, there to be administered by the Director of the Division of Environmental Quality as provided in § 8-7-509.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-932] Public Facilities Debt Service Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Public Facilities Debt Service Fund”.

(b) The fund shall consist of those revenues as specified in the Public Facilities Finance Act of 1983, § 22-3-1201 et seq., and shall be used for the purposes as set out in the Public Facilities Finance Act of 1983, § 22-3-1201 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-933] Vietnam Veterans Monument Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Vietnam Veterans Monument Fund”.

(b) The fund shall consist of gifts, grants, and donations from individuals and organizations and other funds as may be provided by law.

(c) The fund shall be used exclusively for the purpose of erecting and maintaining a suitable monument on the State Capitol ~~Grounds~~grounds, in recognition and appreciation of the State of Arkansas Vietnam ~~Veterans~~veterans, as provided in § 22-3-215.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-934] Local Sales and Use Tax Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Local Sales and Use Tax Trust Fund”.

(b) The fund shall be used for the refund of taxes as may be authorized by law.

Codifier's Note. No changes.

19-X-XXX. [19-5-935] Employment Security Advance Interest Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Employment Security Advance Interest Trust Fund”.

(b) The Employment Security Advance Interest Trust Fund shall consist of receipts from the advance interest tax and any penalties and interest, as transferred from the Unemployment Compensation Fund Clearing Account, there to be used for:

- (1) Paying interest incurred by the state on advances from the Federal Unemployment Trust Fund;
- (2) Making refunds of advance interest taxes or interest and penalty payments which were erroneously paid; and
- (3) Returning moneys to the account ~~which that~~ were incorrectly identified and erroneously transferred.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-936] State Library Revolving Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "State Library Revolving Fund".

(b) The fund shall consist of moneys collected by the Arkansas State Library from payments for lost books, use of copy machines, charges for database searches, and other miscellaneous sources.

(c) The fund shall be used by the library to replace lost books, pay copy machine costs, and for such other purposes as authorized by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-939] Unemployment Compensation Revolving Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Unemployment Compensation Revolving Fund".

(b) The Unemployment Compensation Revolving Fund shall consist of employer unemployment contributions made under § 19-5-707 and temporary loans from the Budget Stabilization Trust Fund received under § 19-5-709.

(c) The funds shall be used to reimburse the Division of Workforce Services, in a timely manner, for unemployment compensation benefits paid by the division and charged to a state agency, as provided in § 19-5-701 et seq., and other laws applicable to state employees' unemployment compensation and for such other purposes as may be authorized by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-940] Workers' Compensation Revolving Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Workers' Compensation Revolving Fund".

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(b) The Workers' Compensation Revolving Fund shall consist of employer workers' compensation benefits contributions made under § 19-5-806 and temporary loans from the Budget Stabilization Trust Fund received under § 19-5-808.

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(c) ~~These funds~~ The Workers' Compensation Revolving Fund shall be used to pay workers' compensation benefits awarded to state employees by the Workers' Compensation Commission and for such other purposes as may be authorized by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-942] Educational Excellence Trust Fund.

(a) There is ~~hereby established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Educational Excellence Trust Fund".

(b) The fund shall consist of those additional revenues enacted by the Seventy-Eighth General Assembly meeting in regular session, the phrase "those additional revenues" being limited to any increases enacted in those taxes classified as general revenues in the Revenue Classification Law, § 19-6-101 et seq., there to be distributed to the various funds and fund accounts as set out in § 6-5-301 et seq.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-944] County Assessors' Continuing Education Trust Fund.

(a)(1)(A) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "County Assessors' Continuing Education Trust Fund".

(B)(i) The quorum court of each county shall annually appropriate and pay into the County Assessors' Continuing Education Trust Fund in the State Treasury the sum of six hundred dollars (\$600) from fees of the office of the county assessor.

(ii) If any quorum court ~~shall fail or refuse~~fails or refuses to appropriate and pay over the funds to the County Assessors' Continuing Education Trust Fund in the State Treasury, the Treasurer of State shall withhold funds from the county aid due to the county and shall credit the funds to the County Assessors' Continuing Education Trust Fund.

(2) The County Assessors' Continuing Education Trust Fund shall consist of all moneys required to be paid in annually as set out in this section, all interest earned from the investment of fund balances, and any remaining fund balances carried forward from year to year.

(b) The funds in the County Assessors' Continuing Education Trust Fund shall be used exclusively for the establishment and operation of a continuing education program for county assessors and for paying the meals, lodging, registration fees, and mileage at the rate prescribed in state travel rules of county assessors who attend the continuing education programs.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-945] Court Awards Fund.

- (a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Court Awards Fund".
- (b) The fund shall consist of state and federal asset forfeitures.
- (c) The fund shall be used for expenditures of the Department of Arkansas State Police for the respective purposes as provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-946] County Collectors' Continuing Education Trust Fund.

- (a) There is ~~hereby established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "County Collectors' Continuing Education Trust Fund".
- (b) The County Collectors' Continuing Education Trust Fund shall consist of fees, as annually appropriated by the quorum court of each county, of the office of county collector and ~~such~~ funds withheld from the County Aid Fund for those counties ~~which~~ that fail or refuse to provide ~~such the~~ appropriated fees.
- ~~(c) there to The County Collectors' Continuing Education Trust Fund shall~~ be used exclusively for the establishment and operation of a continuing education program for county collectors and sheriff-collectors as set out in § 14-15-1001.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-947] County Treasurers' Continuing Education Fund.

- (a) There is ~~hereby established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "County Treasurers' Continuing Education Fund".
- (b) The County Treasurers' Continuing Education Fund shall consist of fees from the office of county treasurer, as appropriated by the quorum court of each county and any moneys transferred from the County Aid Fund.
- ~~(c) there to The County Treasurers' Continuing Education Fund shall~~ be used exclusively for the establishment and operation of a continuing education program for county treasurers and payment of expenses for attending ~~such the~~ program, all as provided in § 14-15-811.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-948] Manufactured Housing Recovery Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Manufactured Housing Recovery Fund”.

(b) The fund shall consist of fees assessed under the Arkansas Manufactured Home Recovery Act, § 20-29-101 et seq., by the Arkansas Manufactured Home Commission~~;~~

~~(c) there to~~The fund shall be used for ~~such the~~ purposes ~~as~~ set out in §§ 20-29-104 — 20-29-108 and 20-29-110.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-949] Children's Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Children's Trust Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(189) and moneys received from the United States Government, other governments, or persons or any other entities that do not obligate the State of Arkansas~~;~~

~~(c) there to~~The fund shall be used by the Department of Human Services.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-950] Crime Victims Reparations Revolving Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Crime Victims Reparations Revolving Fund”.

(b) The Crime Victims Reparations Revolving Fund shall consist of:

(1) ~~moneys~~Moneys transferred or deposited from the State Administration of Justice Fund~~;~~

(2) ~~twenty four~~Twenty-four percent (24%) of the fees collected under § 12-12-1510(c)~~;~~; and

(3) ~~all~~All other moneys received by the Crime Victims Reparations Board~~;~~

~~(c) there to~~The fund shall be used to compensate and assist victims of criminal acts as set out in the Arkansas Crime Victims Reparations Act, § 16-90-701 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-951] Arkansas Natural and Cultural Resources Grants and Trust Fund.

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(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Natural and Cultural Resources Grants and Trust Fund”.

(b) The fund shall consist of eighty percent (80%) of those special revenues as specified in § 19-6-301(145).

(c) ~~there to~~ The fund shall be used by the Arkansas Natural and Cultural Resources Council for use in the acquisition, management, and stewardship of state-owned lands and other purposes as set out in §§ 15-12-101 — 15-12-103.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-952] Natural and Cultural Resources Historic Preservation Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Natural and Cultural Resources Historic Preservation Fund.

(b) The fund shall consist of ten percent (10%) of those special revenues as specified in of § 19-6-301(145).

(c) The fund shall ~~there to~~ be used by the Arkansas Natural and Cultural Resources Council for providing a source of funds for the operation of the Arkansas Historic Preservation Program and the Main Street Arkansas program as set out in § 15-12-103.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-953] Long-Term Care Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Long-Term Care Trust Fund”.

(b) The Long-Term Care Trust Fund shall consist of all moneys and interest received from the imposition of civil penalties levied by the state on long-term care facilities found to be out of compliance with the requirements of federal law or regulations, or state law or rules, there to be administered by the Secretary of the Department of Human Services solely for the protection of the health or property of residents of long-term care facilities, including, ~~but not limited to,~~ without limitation the payment for the costs of relocation of residents to other facilities, maintenance and operation of a facility pending correction of deficiencies or closure, and reimbursement of residents for personal funds lost.

(c) Funds from the Long-Term Care Trust Fund may also be administered by the Secretary of the Department of Human Services for programs or uses that, in the determination of the Director of the Office of Long-Term Care, enhance the quality of life for long-term care facility residents through the adoption of principles and building designs established by the Eden Alternative, Inc., or Green House Project programs or other means.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-954] Fidelity Bond Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Fidelity Bond Trust Fund".

(b) The fund shall consist of bond premiums collected under §§ 21-2-701 et seq.

~~(c) The fund shall there to~~ be administered and disbursed by the Governmental Bonding Board for the use and benefit of participating governmental entities for bond claims and board expenses.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-955] Special Needs Trust Revolving Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Special Needs Trust Revolving Fund".

(b) The fund shall consist of all moneys received from individuals who establish or maintain eligibility for benefits under a medical assistance program, but possess income or resources in excess of established federal eligibility requirements, and moneys received from any other source and interest income.

~~(c) The fund shall there to~~ be used for implementing the provisions of § 20-77-701 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-956] Tourism Development Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Tourism Development Trust Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(146) and fifty percent (50%) of those special revenues as specified in § 19-6-301(262), there to be used by the Department of Commerce exclusively for the promotion of wine tourism in Arkansas.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-957] Identification Pending Trust Fund for Local Sales and Use Taxes.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Identification Pending Trust Fund for Local Sales and Use Taxes”.

(b) The Identification Pending Trust Fund for Local Sales and Use Taxes shall consist of:

~~(1) money~~Money reported as local sales and use taxes collected in local taxing jurisdictions ~~which that~~ are not immediately identifiable;

~~(2) and money~~Money collected in local jurisdictions that have no tax;

~~(3) Vending devices sales taxes as provided in § 26-57-1002(d)(2); and~~

~~(4) That portion of vending devices decal fees and penalties as provided in §§ 26-57-1206 and 26-57-1208(b)(2).~~

~~(c) Money deposited into the Identification Pending Trust Fund for Local Sales and Use Taxes:~~

~~(1) Under subdivisions (b)(1) and (2) of this section shall there to~~ be used for transfers to the Local Sales and Use Tax Trust Fund when a local tax jurisdiction is identified for money and for transfers to general revenues when the total amount in ~~this fund the Identification Pending Trust Fund for Local Sales and Use Taxes~~ exceeds fifty thousand dollars (\$50,000) as ~~stated provided~~ in §§ 26-74-221, 26-74-317, ~~and 26-82-113;~~ and

~~(2) Under subdivisions (b)(3) and (4) of this section shall also consist of vending devices sales taxes, § 26-57-1002(d)(2), and that portion of vending devices decal fees and penalties, §§ 26-57-1206 and 26-57-1208(b)(2), there to~~ be distributed to cities and counties under §§ 26-74-221(a)(2)(C)(ii), 26-75-223(a)(2)(C)(ii), and 26-82-113(a)(2)(A)(ii).

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-958] Insurance Continuing Education Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Insurance Continuing Education Trust Fund”.

(b) The fund shall consist of certification filing fees as provided in § 23-64-306.

~~(c) The fund shall there to~~ be used for administering continuing education provisions for insurance agents, solicitors, consultants, and brokers as ~~set out~~provided in § 23-64-301 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-959] Petroleum Storage Tank Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Petroleum Storage Tank Trust Fund”.

(b) The Petroleum Storage Tank Trust Fund shall consist of:

~~(1) the~~The petroleum environmental assurance fees as provided in § 8-7-906;

~~(2) all~~All other fees assessed under the Petroleum Storage Tank Trust Fund Act, § 8-7-901 et seq.;

~~(3) gifts~~Gifts, grants, and donations;

~~(4) such other~~Other funds made available by the General Assembly;

~~(5) the~~The excess of a reserve of two (2) months' requirements of debt service from fees in the Petroleum Storage Tank Trust Fund Revenue Bond Debt Service Fund, as provided in § 15-5-1206; and

~~(6) any~~Any moneys recovered by the Division of Environmental Quality ~~which that~~ are attributable to collections of civil penalties under § 8-7-806 or to costs under § 8-7-807 not owed the Regulated Substance Storage Tank Program Fund;

~~(c) The Petroleum Storage Tank Trust Fund there to~~shall be administered by the Director of the Division of Environmental Quality, who shall make disbursements from the ~~fund~~ Petroleum Storage Tank Trust Fund as authorized by the Petroleum Storage Tank Trust Fund Act, § 8-7-901 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-960] Private Career School Student Protection Trust Fund.

(a) There is ~~hereby established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Private Career School Student Protection Trust Fund".

(b) The fund shall consist of a fee to be set by the Division of Higher Education in consultation with the State Board of Private Career Education as provided in § 6-51-607, there to be used for paying claims and other expenses as set out in § 6-51-607;

~~(c) The fund there to~~shall be used for paying claims and other expenses as ~~set out~~ provided in § 6-51-607.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-961] Solid Waste Management and Recycling Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Solid Waste Management and Recycling Fund".

(b) ~~Such~~The fund shall consist of:

~~(1) those~~Those special revenues specified in ~~§§ 19-6-301(154) and 19-6-301(240)~~;

~~(2) reimbursement~~Reimbursement of funds pursuant to § 8-6-610;

~~(3) federal~~Federal funds ~~which that~~ may become available;

~~(4) interest~~Interest earnings, gifts, and donations; and

~~(5) any~~Any other funds made available by the General Assembly;

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~~(c) The fund shall there to~~ be administered by the Division of Environmental Quality as set out in the Solid Waste Management and Recycling Fund Act, § 8-6-601 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-962] State Health Department Building and Local Grant Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "State Health Department Building and Local Grant Trust Fund".

(b) Except as provided in § 20-7-203(b), the fund shall consist of:

~~(1) moneys~~Moneys authorized by law to be used only for expansion, renovation, construction, or improvements to the State Health Department building and for grants for construction, renovation, or other expansion of approved local health unit facilities in this state; and

~~(2) moneys~~Moneys authorized under § 20-7-408(f).

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-964] Water Resources Development Bond Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Water Resources Development Bond Fund".

(b) The fund shall consist of:

~~(1) proceeds~~Proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds; and

~~(2) general~~General revenues; and

~~(3) any~~Any other funds made available by the General Assembly;

~~(c) The fund there to~~shall be used only to provide for payment of all or part of debt service on bonds issued under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq., either at maturity or upon redemption ~~prior to~~before maturity, as administered by the Treasurer of State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-965] Water Resources Development Debt Service Reserve Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Water Resources Development Debt Service Reserve Fund”.

(b) The fund shall consist of:

~~(1) proceeds~~Proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds;

~~(2) general~~General revenues; and

~~(3) any~~Any other funds made available by the General Assembly;

~~(c) The fund shall there to~~ be used only to ensure prompt payment of debt service on bonds issued under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq., either at maturity or upon redemption ~~prior to~~before maturity, as administered by the Treasurer of State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-966] Water Resources Development Operation and Maintenance Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Water Resources Development Operation and Maintenance Fund”.

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds;

~~(c) The fund shall there to~~ be used for all or a part of the operation and maintenance needs of projects financed under the ~~provisions of~~ Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-967] Water Resources Development Construction Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Water Resources Development Construction Fund”.

(b) The fund shall consist of proceeds from the sale of bonds ~~as~~ issued by the Arkansas Natural Resources Commission;

~~(c) The fund shall there to~~ be used, pursuant to appropriation by the General Assembly, for projects developed under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-968] Waste Disposal and Pollution Abatement Facilities Construction Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Waste Disposal and Pollution Abatement Facilities Construction Fund".

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds;

~~(c) The fund shall there to~~ be used for the development of projects and the payment of the costs and expenses of the issuance of the bonds under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-969] Waste Disposal and Pollution Abatement Facilities Bond Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Waste Disposal and Pollution Abatement Facilities Bond Fund".

(b) The fund shall consist of:

~~(1) proceeds~~Proceeds from the sale of bonds ~~as~~ issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds;

~~(2) general~~General revenues; and

~~(3) any~~Any other funds made available by the General Assembly;

~~(c) The fund shall there to~~ be used only to provide for payment of all or part of debt service on bonds issued under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., either at maturity or upon redemption ~~prior to~~before maturity, as administered by the Treasurer of State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-970] Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund".

(b) The fund shall consist of:

~~(1) proceeds~~ Proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds;

~~(2) general~~ General revenues; and

~~(3) any~~ Any other funds made available by the General Assembly;

~~(c) The fund shall there to~~ be used only to ensure prompt payment of debt service on bonds issued under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., either at maturity or upon redemption ~~prior to~~ before maturity, as administered by the Treasurer of State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-971] Waste Disposal and Pollution Abatement Facilities Operation and Maintenance Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Waste Disposal and Pollution Abatement Facilities Operation and Maintenance Fund".

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds;

~~(c) The fund shall there to~~ be used for all or a part of the operation and maintenance of the projects financed under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-972] Special State Assets Forfeiture Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Special State Assets Forfeiture Fund".

(b) The fund shall consist of revenues as provided in § 5-64-505(i)(1)(B)(iv) and any other revenues as may be provided by law;

~~(c) The fund shall there to~~ be administered through rules established by the Arkansas Drug Director and distributed by the Arkansas Alcohol and Drug Abuse Coordinating Council in accordance with the intent and purposes of the Uniform Controlled Substances Act, § 5-64-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-973] Public Facilities Construction Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Public Facilities Construction Fund”.

(b) The fund shall consist of the remainder of the proceeds from the sale of certificates of indebtedness as provided in § 22-3-1214-~~2~~.

~~(c) The fund shall there to~~ be used only for the redemption of the 1977 bonds and the 1979 bonds and for the construction of buildings authorized under the Public Facilities Finance Act of 1983, § 22-3-1201 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-974] Higher Education Projects Development Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Higher Education Projects Development Fund”.

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Development Finance Authority and revenues derived from any project financed under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds-~~2~~.

~~(c) The fund shall there to~~ be used to provide for the development of projects at state institutions of higher education and the payment of project costs and expenses of the issuance of bonds as set out in the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-975] College Savings Bond Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “College Savings Bond Fund”.

(b) The fund shall consist of:

~~(1) proceeds~~Proceeds from the sale of bonds as issued by the Arkansas Development Finance Authority and revenues derived from any project financed under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds;

~~(2) general~~General revenues; and

~~(3) any~~Any other funds made available by the General Assembly-~~2~~.

~~(c) The fund shall there to~~ be used only to provide for payment of all or a part of debt service on bonds issued under the Arkansas College Savings Bond Act of 1989, § 6-

62-701 et seq., either at maturity or upon redemption ~~prior to before~~ maturity, as administered by the Treasurer of State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-976] College Savings Debt Service Reserve Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "College Savings Debt Service Reserve Fund".

(b) The fund shall consist of:

(1) ~~proceeds~~ Proceeds from the sale of bonds as issued by the Arkansas Development Finance Authority and revenues derived from any project financed under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds;

(2) ~~general~~ General revenues; and

(3) ~~any~~ Any other funds made available by the General Assembly;

(c) The fund shall ~~there to~~ be used only to ensure prompt payment of debt service on bonds issued under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., either at maturity or upon redemption ~~prior to before~~ maturity, as administered by the Treasurer of State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-978] Inventors' Assistance Program Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Inventors' Assistance Program Fund".

(b) The Inventors' Assistance Program Fund shall consist of:

(1) ~~all~~ All moneys received by the Center for Prototype Development and Emerging Technologies to be developed and operated by the University of Arkansas at Little Rock for implementation of the Inventors' Assistance Act, § 15-4-1401 et seq.; and

(2) ~~all~~ All fees received ~~pursuant to under~~ the Inventors' Assistance Act, § 15-4-1401 et seq.;

(c) The Inventors' Assistance Program Fund shall ~~there to~~ be used for the implementation of the Inventors' Assistance Act, § 15-4-1401 et seq.

(~~e~~) (d) Any amount in the Inventors' Assistance Program Fund not directly needed for implementation of the Inventors' Assistance Act, § 15-4-1401 et seq., shall be transferred to the General Revenue Fund Account of the State Apportionment Fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-979] Landfill Post-Closure Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Landfill Post-Closure Trust Fund”.

(b) ~~This~~The fund shall consist of:

- ~~(1) those~~Those special revenues as specified in § 19-6-301(167);
- ~~(2) federal~~Federal funds;
- ~~(3) interest~~Interest earned; and
- ~~(4) any~~Any gifts or donations;

~~(c) The fund shall there to~~ be used solely for the administration of and for landfill post-closure corrective action as administered by the Division of Environmental Quality as set out in § 8-6-1001 et seq., and shall not be appropriated for any other purpose.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-982] Arkansas Military War Veterans Monument Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Military War Veterans Monument Fund”.

(b) The fund shall consist of gifts, grants, and donations from individuals and organizations;

~~(c) The fund shall there to~~ be used exclusively for constructing and erecting a military war veterans monument as ~~set out~~provided in § 22-3-219.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-983] Land Reclamation Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Land Reclamation Fund”.

(b)~~(1)~~The fund shall consist of:

- ~~(1) open cut~~Open-cut mining civil penalties and bond forfeiture amounts;
- ~~(2) quarry~~Quarry operation reclamation, operation, and safe closure fees, fines, and bond forfeitures;
- ~~(3) gifts~~Gifts, grants, and donations; and
- ~~(4) such~~Any other funds ~~as may be~~ made available by the General Assembly, including all interest earned on moneys in the fund.

~~(c)(2)~~ The fund shall be used for:

~~(1) the~~The reclamation of affected lands as administered by the Division of Environmental Quality as ~~set out~~provided in the Arkansas Open-Cut Land Reclamation Act, § 15-57-301 et seq.; and

~~(2) for contract~~Contract awards for affected lands as required by the Arkansas Quarry Operation, Reclamation, and Safe Closure Act, § 15-57-401 et seq.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-984] Division of Workforce Services Special Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Division of Workforce Services Special Fund".

(b)(1) The fund shall consist of unemployment compensation contribution interest and penalty payments collected under §§ 11-10-716 — 11-10-723 and interest and penalty payments on overpayments collected under § 11-10-532.

(2) The fund shall be used for refunds of interest and penalties erroneously paid and other additional purposes as determined by the Director of the Division of Workforce Services under §§ 11-10-532 and 11-10-716 — 11-10-723 to be necessary to the proper administration of the following:

(A) The Division of Workforce Services Law, § 11-10-101 et seq.;

(B) The Arkansas Workforce Innovation and Opportunity Act, § 15-4-3701 et seq., or its successor;

(C) The Temporary Assistance for Needy Families Program, § 20-76-101 et seq., or its successor;

(D) The Arkansas Works Act of 2016, § 23-61-1001 et seq., or its successor; and

(E) Any other programs transferred under the direction and supervision of the Division of Workforce Services, by either executive order or legislative enactment, or their successor programs.

(c)(1) The fund shall include a subaccount for penalties collected under § 11-10-532(a)(3) that are in excess of fifteen percent (15%) of the overpayment.

(2) The subaccount under subdivision (c)(1) of this section shall be used exclusively for activities to protect the integrity of the unemployment insurance program that are necessary to the proper administration of the Division of Workforce Services Law, § 11-10-101 et seq., as determined by the director.

(d) The director shall report to the Legislative Council on a quarterly basis on all uses of the fund and the subaccount.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-985] Arkansas Medicaid Program Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas Medicaid Program Trust Fund".

(b)(1) The fund shall consist of the following:

(A) All revenues derived from taxes levied on soft drinks sold or offered for sale in Arkansas under the Arkansas Soft Drink Tax Act, § 26-57-901 et seq., there to be used exclusively for the state match of federal funds participation under the Arkansas Medicaid Program;

(B) The additional ambulance annual fees stated in § 20-13-212;

(C) The special revenues specified in §§ 19-6-301(156) and 19-6-301(236);

(D) The amounts collected under §§ 26-57-604 and 26-57-605 above the forecasted level for insurance premium taxes set by the Chief Fiscal Officer of the State under § 10-3-1404(a)(1)(A);

(E) The amount provided for in § 19-5-402(a)(3); and

(F) Payments from surety bonds issued regarding risk-based provider organizations, as defined in § 20-77-2703.

(2) If the Arkansas Medicaid Program should be discontinued for any reason, the revenues derived from the soft drink tax levied in the Arkansas Soft Drink Tax Act, § 26-57-901 et seq., and the funds described in subdivision (b)(1)(E) of this section shall be used exclusively to provide services to Arkansas residents comparable to the services now provided under the Arkansas Medicaid Program

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-986] Arkansas State Parks Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas State Parks Trust Fund”, ~~there to be used by the State Parks, Recreation, and Travel Commission as appropriations are available. The commission shall annually expend at least ninety percent (90%) of the funds available for the purpose of development, preservation, and protection of the infrastructure in the existing state parks of Arkansas.~~

(b) The fund shall consist of severance taxes collected from diamond mining pursuant to § 26-58-107.

(c)(1) The fund shall be used by the State Parks, Recreation, and Travel Commission as appropriations are available.

(2) The commission shall annually expend at least ninety percent (90%) of the funds available for the purpose of development, preservation, and protection of the infrastructure in the existing state parks of Arkansas.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-987] Interstate Alternative Fuels Refund Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Interstate Alternative Fuels Refund Fund”.

(b) The fund shall consist of the amount, estimated quarterly, ~~which that~~ is transferred monthly from gross alternative fuel tax collections.

(c) ~~there to~~The fund shall be used to pay refunds to licensed interstate users and licensed IFTA carrier users of alternative fuels as provided by law and as ~~set out~~ provided in § 26-62-210.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-990] Soybean Board Escrow Account Trust Fund.

(a) There is ~~created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Soybean Board Escrow Account Trust Fund”.

(b) The fund shall consist of those moneys required for the payment of refunds in such amounts and for such time periods as is required by the Secretary of Agriculture of the United States or as is authorized by § 2-20-401 et seq., and determined by the Arkansas Soybean Promotion Board.

(c) The fund shall be used as provided in § 2-20-401 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-991] Interstate Motor Fuel Tax Refund Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Interstate Motor Fuel Tax Refund Fund”.

(b) The fund shall consist of the amount, estimated quarterly, ~~which-that~~ is transferred monthly from gross motor fuel taxes and gross special motor fuel tax collections.

(c) The fund shall ~~there to~~ be used to pay refunds to interstate users of motor fuels and special motor fuels as ~~set out~~ provided in §§ 26-55-714 and 26-56-215.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-992] Mining Reclamation Trust Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Mining Reclamation Trust Fund”.

(b) The fund shall consist of all forfeitures collected under the Arkansas Surface Coal Mining and Reclamation Act of 1979, § 15-58-101 et seq., and interest earned on the fund.

(c) The fund shall ~~there to~~ be used only to accomplish reclamation of land covered by forfeitures of performance bonds for surface coal mining.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-993] State Administration of Justice Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “State Administration of Justice Fund”.

(b)(1) The fund shall consist of court costs and filing fees under §§ 16-10-305, 16-17-705, and 21-6-403, the special revenues from real estate transfer taxes under § 19-6-301(117), and any interest earned.

(2) The fund shall be used for trial court staff as stated in § 16-10-133 and for the distribution of revenue as stated in § 16-10-310.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-994] Arkansas Fire and Police Pension Guarantee Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas Fire and Police Pension Guarantee Fund".

(b) The fund shall consist of a portion of the taxes levied on insurers or any other state funds designated for support of fire and police retirement programs.

~~(c) The fund shall there to be used for those purposes as set out as provided in § 24-11-209 [repealed].~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-995] Uniform Tax Rate Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Uniform Tax Rate Trust Fund".

(b) The fund shall consist of those moneys received from local governments and transmitted to the State Treasury as required by Arkansas Constitution, Amendment 74.

~~(c) The fund and shall be used for such purposes as set out therein as provided by Arkansas Constitution, Amendment 74.~~

~~(d)~~ (d) The Auditor of State shall issue warrants drawn from the fund as requested by vouchers submitted by the Treasurer of State upon certification by the Chief Fiscal Officer of the State that funds will be available when the warrants are presented for payment.

~~(e)~~ (e)(1) The Treasurer of State may voucher a single warrant payable to the Treasurer of State for the purpose of distributing funds to multiple payees from the fund.

(2) Documentation shall accompany the voucher indicating the payees, amount, and account numbers to which the distribution is to be made.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-998] Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund — Definitions.

(a) ~~FUND CREATED.~~

~~(1)~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund”.

~~(b)~~ The Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund shall ~~to~~ consist of funds transferred ~~therein to the Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund~~ from the Remedial Action Trust Fund and ~~such~~ other funds ~~as that~~ are made available by law.

~~(c)(2)~~ The Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund shall be used by the State Plant Board to defray the costs of developing and implementing a plan for the disposal of abandoned agricultural pesticides and plant regulators.

~~(b)(d)~~ ~~INTENT OF FUND.~~—The General Assembly intends to provide a method for disposal of agricultural pesticides ~~which that~~ have been abandoned due to a change of ownership of the real property or a change in agricultural practices in a region of the state.

~~(e)(c)~~ ~~DEFINITIONS.~~—As used in this section:

(1) “Abandoned” means chemicals ~~which that~~ are no longer used and for which there is no planned use;

(2) “Agricultural pesticide” means any substance or mixture of substances:

(A) ~~(i)~~ Intended for:

~~(i)~~ ~~preventing Preventing~~, destroying, repelling or mitigating any pests; or

~~(ii)~~ ~~Intended for use Use~~ as a plant regulator, defoliant or desiccant; and

(B) Intended to be used as a spray adjuvant; and

(3)(A) “Plant regulator” means any substance or mixture of substances intended through physiological action for accelerating or retarding the rate of growth or rate of maturation or for otherwise altering the behavior of plants or the produce thereof.

(B) ~~The term shall “Plant regulator” does~~ not include substances to the extent that they are intended as plant nutrients, trace elements, nutritional chemicals, plant inoculants, or soil amendments.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-999] Individual Development Account Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund for the Division of Workforce Services to be ~~designated known as~~ the “Individual Development Account Trust Fund”.

(b) The fund shall consist of Transitional Employment Assistance Program funds under § 20-76-401.

(c) The fund shall be used for the purposes set forth in § 20-86-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1102] Performance Partnership Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Performance Partnership Trust Fund”, ~~to consist of funds transferred from the Landfill Post-Closure Trust Fund and such other funds as are made available by law.~~

~~(b) The Performance Partnership Trust Fund shall consist of funds transferred from the Landfill Post-Closure Trust Fund and such other funds as are made available by law~~

~~(c)~~ (c) The Performance Partnership Trust Fund shall be used by the Division of Environmental Quality to defray the costs of developing and implementing a management organization utilizing the principles of the National Environmental Performance Partnership System, advocated by the United States Environmental Protection Agency, which integrates environmental indicators, management information, and performance-based budgeting and accounting to measure agency performance.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1103] Property Tax Relief Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Property Tax Relief Trust Fund”.

(b) The fund shall consist of such revenues as generated by §§ 26-52-302(c), 26-52-317(c)(1)(B), 26-52-319(a)(2)(B), 26-53-107(c), 26-53-145(c)(1)(B), 26-53-148(a)(2)(B), and 26-56-224(c)(2) and shall be used for such purposes as set out in § 26-26-310.

Codifier's Note. No changes.

19-X-XXX. [19-5-1104] Arkansas Disaster Relief Program Trust Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Disaster Relief Program Trust Fund”.

~~(b)~~ (b) The fund shall consist of:

~~(1) state~~ State income tax checkoff funds certified each quarter in accordance with § 26-35-1101;

~~(2) interest~~ Interest earnings;

~~(3) gifts~~ Gifts;

~~(4) grants~~ Grants;

~~(5) bequests~~ Bequests;

~~(6) devises~~ Devises;

~~(7) donations~~ Donations; and

~~(8) any~~ Any other moneys made available by law.

~~(c)(2)~~ The fund shall be administered by the Department of Finance and Administration and disbursed as appropriated for the Disaster Relief Income Tax Checkoff Program ~~set out as provided~~ in § 26-35-1101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1105] Small Business Revolving Loan Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Small Business Revolving Loan Fund".

(b)(1) The Small Business Revolving Loan Fund shall consist of moneys transferred from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, interest earnings, repayment of loans, and moneys recovered for loan losses under the loan program created in the Small Business Revolving Loan Fund for Pollution Control and Prevention Technologies Act, § 8-5-801 et seq., and any other moneys made available by law or from any other source.

(2) The Small Business Revolving Loan Fund shall be administered by the Division of Environmental Quality and used exclusively for those purposes set out in the Small Business Revolving Loan Fund for Pollution Control and Prevention Technologies Act, § 8-5-801 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1106] State Insurance Department Prepaid Trust Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "State Insurance Department Prepaid Trust Fund".

~~(b)(1)-~~ The State Insurance Department Prepaid Trust Fund shall consist of:

- ~~(1) investment-Investment~~ income;
- ~~(2) grants,Grants;~~
- ~~(3) refunds,Refunds;~~
- ~~(4) gifts,Gifts;~~
- ~~(5) and all>All~~ license fees paid into the fund pursuant to State Insurance Department Prepaid Trust Fund under the Arkansas Prepaid Funeral Benefits Law, § 23-40-101 et seq.; and
- ~~(6) The assets of the Prepaid Funeral Contracts Recovery Program Fund~~ [Note: This is a fund account. See § 23-40-125. Name should be changed in that section accordingly.], there to be administered by the Insurance Commissioner and the Prepaid Funeral Contracts Recovery Program Board as provided in § 23-40-125.

~~(c)(2)~~ The State Insurance Department Prepaid Trust Fund shall be used for the operations and improvements of the Division of Prepaid Funeral Benefits of the State Insurance Department, as administered by the Insurance Commissioner and the Treasurer of State as ~~set out provided~~ in § 23-40-107.

~~(3) The fund shall also consist of the assets of the Prepaid Funeral Contracts Recovery Program Fund, there to be administered by the Insurance Commissioner and the Prepaid Funeral Contracts Recovery Program Board as set out in § 23-40-125.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1107] Natural Resources Damages Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Natural Resources Damages Trust Fund".

(b)~~(1)~~ The fund shall consist of:

~~(1) payments~~Payments to the State of Arkansas for restoration, rehabilitation, replacement, or acquisition of natural resources;

~~(2) gifts~~Gifts;

~~(3) donations~~Donations;

~~(4) federal~~Federal funds;

~~(5) interest~~Interest income; and

~~(6) such~~Any other funds ~~as that~~ may be made available by the General Assembly.

~~(c)(2)~~ The fund shall be used for natural resource restoration, rehabilitation, replacement, or acquisition, as authorized by the Natural Resources Damages Advisory Board, contingent upon any order of a court of appropriate jurisdiction and conditions contained in gifts or donations, as may be provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1108] Water, Waste Disposal, and Pollution Abatement General Obligation Bond Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Water, Waste Disposal, and Pollution Abatement General Obligation Bond Fund".

(b)~~(1)~~ The fund shall consist of proceeds from the sale of bonds issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Water, Waste Disposal and Pollution Abatement Facilities Financing Act of 1997 in amounts or portions as set forth in the resolution or trust indenture authorizing or securing ~~such the~~ bonds.

~~(c)(2)~~ The fund shall be used for the development of projects and the payment of the costs and expenses of the issuance of the bonds.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1109] Ouachita River Waterways Project Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Ouachita River Waterways Project Trust Fund".

(b) The ~~Ouachita River Waterways Project Trust Fund~~fund shall consist of:

~~(1) those~~Those moneys approved by the General Assembly; and
~~(2) the~~The interest income earned from the investment of ~~funds~~moneys accruing to the ~~Ouachita River Waterways Project Trust Fund~~fund.

(c)(1) The ~~Ouachita River Waterways Project Trust Fund~~fund may be used for such purposes authorized by law, including, ~~but not limited to,~~ without limitation wildlife and recreation purposes and bank stabilization.

(2) The ~~Ouachita River Waterways Project Trust Fund~~fund shall not be used for bend cuts or bend widenings.

(d)(1) Investment of the funds available shall be by the Treasurer of State in such amounts and in such manner as may be directed by the Ouachita River Commission.

~~(2) In no event, however, shall the funds~~Funds shall not be invested for longer than a continuous two-year period.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1111] Environmental Settlement Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, a trust fund to be known as the "Environmental Settlement Trust Fund".

(b) ~~The fund shall~~ to consist of:

~~(1) funds~~Moneys received by the State of Arkansas pursuant to settlement agreements for environmental or natural resources damages;

~~(2) interest~~Interest earnings; and

~~(3) any~~Any other moneys designated to be deposited into the fund;

(c) ~~The fund shall~~ there to be administered by the Director of the Division of Environmental Quality.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1112] Geographic Information Systems Fund.

(a)(1) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Geographic Information Systems Fund".

(2) The fund shall consist of:

(A) Funds approved by the General Assembly;

(B) Grants, gifts, and donations received by the State of Arkansas for the purposes of this section;

(C) Agency investments toward enterprise geographic information systems projects;

(D) Federal funds; and

(E) Any other funds allowable by law.

(3) ~~This~~ The fund shall be used to:

(A) Carry out the duties, responsibilities, and authority of the Arkansas Geographic Information Systems Board as described by § 15-21-504;

(B) Create, operate, and maintain GeoStor, the Arkansas Spatial Data Infrastructure; and

(C) Create, update, maintain, and disseminate framework spatial data as defined by § 15-21-502.

(b)(1)(A) The State Geographic Information Officer shall manage the fund, and the Governor shall oversee the expenditures from the fund.

(B) The board shall establish standards and methodologies for evaluating the funding of enterprise-level geographic information systems projects.

(2)(A) The State Geographic Information Officer, with advice from the board, shall evaluate, prioritize, and approve proposals for geographic information systems projects.

(B) The proposals and requests for funding shall demonstrate any or all of the following:

(i) Improvement in the quality of life for Arkansans;

(ii) Elimination of redundant systems;

(iii) Improved service for Arkansas citizens;

(iv) Enhanced economic development opportunities in Arkansas;

(v) Implementation of electronic government twenty-four (24)

hours a day, seven (7) days a week;

(vi) Substantial benefit to more than one (1) agency through lower operating costs; and

(vii) Continued development of the Arkansas Spatial Data Infrastructure.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1113] Policemen's Pension Supplement Program Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Policemen's Pension Supplement Program Fund".

(b) ~~(1)~~ (2) The fund shall consist of that portion of those unallocated premium taxes levied on insurers for the support of police retirement programs ~~set out as provided in §§ 24-11-211 and 24-11-302(j)(3) [repealed]~~.

(c) ~~(2)~~ (2) The fund shall be used for providing financial assistance to certain retired police officers and their survivors who are receiving pensions from policemen's pension and relief funds as ~~set out provided~~ in § 24-11-211.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1114] Arkansas Construction Industry Craft Training Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Construction Industry Craft Training Trust Fund”.

(b)(+) The fund shall consist of the net proceeds of the construction permit surcharge as ~~set out~~provided in § 6-55-106.

(2)(c)(1) The fund shall be used to support training programs ~~set out~~as provided in the Arkansas Construction Industry Craft Training Act, § 6-55-101 et seq.;

(2) ~~The fund shall be~~ administered by the Office of Skills Development and the State Apprenticeship Coordination Steering Committee.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1115] Arkansas Healthy Century Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Healthy Century Trust Fund”.

(b)(+) The fund shall consist of:

(1) ~~an~~An initial principal amount of \$100,000,000 of tobacco settlement funds as provided in ~~§ 19-12-104;~~ and

(2) ~~interest~~Interest earnings.

(c)(2) The fund shall be used for those programs ~~set out~~as provided in ~~§ 19-12-107;~~ and administered by the State Board of Finance.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1116] Tobacco Settlement Program Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Tobacco Settlement Program Fund”.

(b)(+) The Tobacco Settlement Program Fund shall consist of:

(1) ~~those~~Those moneys deposited from the Tobacco Settlement Cash Holding Fund ~~as~~ provided in ~~§ 19-12-104;~~ and

(2) ~~interest~~Interest earnings.

(c) ~~—~~(2) The Tobacco Settlement Program Fund shall be used for the transfer of funds to the various funds and fund accounts ~~set out~~as provided in ~~§ 19-12-108;~~ and administered by the State Board of Finance.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1117] Arkansas Tobacco Settlement Commission Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Tobacco Settlement Commission Fund”.

(b)(+) The Arkansas Tobacco Settlement Commission Fund shall consist of:
(1) ~~investment~~Investment earnings transferred from the Tobacco Settlement Program Fund and each of the Tobacco Settlement Program Accounts as provided in § 19-12-108; and

(2) ~~interest~~Interest earnings.
(c) ~~(2)~~ The Arkansas Tobacco Settlement Commission Fund shall be used ~~for those purposes set out as provided~~ in § 19-12-108; and administered by the State Board of Finance.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1118] Prevention and Cessation Program Account.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Prevention and Cessation Program Account”.

(b)(+) The Prevention and Cessation Program Account shall consist of:
(1) ~~those~~Those moneys transferred from the Tobacco Settlement Program Fund as provided in § 19-12-108; and

(2) ~~interest~~Interest earnings.
(c)(2) The Prevention and Cessation Program Account shall be used by the Department of Health ~~for those purposes set out as provided~~ in § 19-12-109.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1119] Targeted State Needs Program Account.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Targeted State Needs Program Account”.

(b)(+) The Targeted State Needs Program Account shall consist of:
(1) ~~those~~Those moneys transferred from the Tobacco Settlement Program Trust Fund as provided in § 19-12-108; and

(2) ~~interest~~Interest earnings.
(c)(2) The Targeted State Needs Program Account shall be used ~~for those purposes set out as provided~~ in § 19-12-110.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1120] Arkansas Biosciences Institute Program Account.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Biosciences Institute Program Account”.

(b)(+) The Arkansas Biosciences Institute Program Account shall consist of:
(1) ~~those~~Those moneys transferred from the Tobacco Settlement Program Trust Fund as provided in § 19-12-108; and

(2) ~~interest~~Interest earnings.
(c)(?) The Arkansas Biosciences Institute Program Account shall be used ~~for~~ those purposes set out as provided in § 19-12-111.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1121] Medicaid Expansion Program Account.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Medicaid Expansion Program Account”.

(b)(+) The Medicaid Expansion Program Account shall consist of:
(1) ~~those~~Those moneys transferred from the Tobacco Settlement Program Trust Fund as provided in § 19-12-108; and

(2) ~~interest~~Interest earnings.
(c)(?) The Medicaid Expansion Program Account shall be used by the Department of Human Services ~~for those purposes set out as provided in § 19-12-112~~.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1122] Juvenile Accountability Incentive Block Grant Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Juvenile Accountability Incentive Block Grant Trust Fund”.

(b)(+) The fund shall consist of those federal funds received through a grant award under the Juvenile Accountability Incentive Block Grants Program.

(c)(?) The fund shall be used to provide funds to state and local units of government to establish a coordinated enforcement plan for reducing juvenile crime developed by a Juvenile Crime Enforcement Coalition, as administered by the Division of Youth Services of the Department of Human Services.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1123] Baby Sharon's Children's Catastrophic Illness Grant Program Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Baby Sharon's Children's Catastrophic Illness Grant Program Trust Fund”.

(b)(1) All moneys collected under § 26-35-1202 shall be deposited into the State Treasury to the credit of the fund.

(2) The fund shall also consist of any other revenues authorized by law.

(c) The fund shall be used exclusively by the Baby Sharon's Children's Catastrophic Illness Grant Program Committee for the Baby Sharon's Children's Catastrophic Illness Grant Program.

(d) The Treasurer of State shall credit to the fund the amount certified each quarter in accordance with § 26-35-1203.

(e)(1) The moneys credited to the fund shall be held as trust funds in interest-bearing accounts only.

(2) All interest earned shall be credited to the fund and shall be used only for the purposes of the fund.

(f) All moneys deposited into the fund, all interest earned on deposits, and the fund balance in the fund may be disbursed as appropriated in each fiscal year of the biennium for the program.

Codifier's Note. No changes.

19-X-XXX. [19-5-1125] Arkansas Capitol Grounds Monument and Memorial Preservation Fund — Definitions.

(a) As used in this section:

(1) “Memorial area” means the designated area of the State Capitol grounds for use in remembrance and honoring a person or group of persons; and

(2) “Monument” means a statue, display, or other artful fixture that is constructed to be attached to a memorial area.

(b)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Capitol Grounds Monument and Memorial Preservation Fund”.

(2) The fund shall consist of funds made available from private donations received by the Capitol Arts and Grounds Commission, fees paid by sponsors of the monuments and memorial areas, and any additional moneys appropriated to the fund by the General Assembly.

(c)(1)(A) Except as provided under subdivision (c)(1)(B) of this section, following the enactment of an act authorizing the memorial area or monument and before construction, improvement, or placement begins, a group or organization that sponsors and pays the cost of the construction, improvement, placement, or replacement of a memorial area or monument on the State Capitol grounds shall pay to the Secretary of State a fee for placement, improvements to, or replacement of the monument or memorial area of:

(i) Ten percent (10%) of the cost of the monument; and

(ii) Ten percent (10%) of the construction cost of the

memorial area.

(B) The Secretary of State may allow the beginning of construction of a memorial area on State Capitol grounds if:

- (i) A dedicated funding source has been established for the purpose of payment of the fees under this subsection; and
- (ii) The organization demonstrates that substantial funds have been raised to complete the project.

(2) The fee collected under subdivision (c)(1) of this section:

- (A) Shall be deposited into the fund; and
- (B) May be used for the maintenance of any monument or memorial area on the State Capitol grounds.

(3) The amount of the fee may be reviewed by the commission as to how the fee under subsection (c) of this section was calculated by the Secretary of State.

(d)(1) All moneys deposited into the fund and any accrued interest shall remain in the fund to maintain, restore, and preserve all monuments and memorial areas on the State Capitol grounds.

- (2) The Secretary of State shall administer the fund.
- (3) The accrued interest from the fund shall be appropriated to the fund.

(e)(1) The commission may receive gifts, grants, and donations from private or public sources for the fund.

- (2) In addition to any other moneys appropriated or transferred by the General Assembly, the gifts, grants, and donations shall be transmitted to the Treasurer of State, who shall credit the amount to the fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1126] Arkansas Public Transit Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas Public Transit Trust Fund".

(b) The fund shall consist of seventy-five percent (75%) of the net revenues derived from the additional rental vehicle tax imposed by § 26-63-302.

(c) The fund shall be used by the Arkansas Department of Transportation for:

- (1) The purpose of acquiring federal matching funds for the purchase of public transportation vehicles;
- (2) Public transit equipment or facilities; and
- (3) The operation of the United States Department of Transportation Federal Transit Administration assistance programs.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1127] Military Family Relief Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Military Family Relief Trust Fund".

(b)(1) All moneys collected under § 26-51-2506 shall be deposited into the State Treasury to the credit of the fund.

(2) The fund shall also consist of any other revenues authorized by law.

(c) The fund shall be used exclusively by the Adjutant General or his or her designee to assist members and families of members of the Arkansas National Guard and reserve components of the armed forces.

(d) The Treasurer of State shall credit to the fund the amount certified each quarter in accordance with § 26-51-2506.

(e)(1) The moneys credited to the fund shall be held as trust funds in interest-bearing accounts only.

(2) All interest earned shall be credited to the fund and shall be used only for the purposes of the fund.

(f) All moneys deposited into the fund, all interest earned on deposits, and the fund balance in the fund may be disbursed as appropriated in each fiscal year of the biennium for the Military Family Relief Check-off Program.

Codifier's Note. No changes.

19-X-XXX. [19-5-1128] Arkansas Multi-Agency Insurance Trust Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas Multi-Agency Insurance Trust Fund".

(b) The fund shall consist of all moneys received by the Administrator of the Risk Management Division of the State Insurance Department, including, ~~but not limited to,~~ without limitation the premiums collected and any insured loss or loss expenses paid by insurance or reinsurance companies and interest income as ~~set out~~ provided in § 25-35-103.

(c) The fund shall be used ~~for the purposes set out as provided~~ in § 25-35-103.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1129] Organ Donor Awareness Education Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Organ Donor Awareness Education Trust Fund".

(b) The fund shall consist of:

(1) All moneys donated or collected for the purpose of educating or informing the public of the need for organ donations;

(2) All interest earned from the investment of fund balances;

(3) Any remaining fund balances carried forward from year to year; and

(4) Any gifts, grants, bequests, devises, and donations.

(c) The fund shall be used for educational or informational materials and other related costs associated with informing or educating the public about organ donations and organ donation awareness as set out in § 20-17-502.

Codifier's Note. No changes.

19-X-XXX. [19-5-1130] Economic Development Superprojects Project Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Economic Development Superprojects Project Fund".

(b) The fund may consist of:

(1) ~~the~~The proceeds from the sale of bonds, together with all revenues derived by the Arkansas Development Finance Authority from any superproject financed or refinanced under § 15-4-3012; or

(2) ~~may consist of~~Any other funds authorized by law.

(c) The fund may be used to:

(1) ~~provide~~Provide for payment of all or a part of debt service on bonds and to directly fund superprojects on a pay-as-you-go basis as ~~set out~~provided in § 15-4-3012; or

(2) ~~to fund~~Fund projects authorized under Arkansas Constitution, Amendment 82.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1131] Division of Workforce Services Training Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Division of Workforce Services Training Trust Fund".

(b)~~(1)~~ The fund shall consist of:

(1) ~~the~~The proceeds of the stabilization tax specified in § 11-10-706(f), and any interest accruing on these revenues; and

(2) ~~any~~Any other funds made available by the General Assembly.

(c)~~(2)~~ The fund shall be used for worker training under rules promulgated by the Director of the Division of Workforce Services.

(e)~~(d)~~ The director shall report to the Legislative Council on a quarterly basis on all uses of the fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1134] Public School Insurance Trust Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Public School Insurance Trust Fund".

(b) The Public School Insurance Trust Fund shall consist of:

(1) A Permanent Insurance Reserve Fund, insurance premiums, adjustments, earnings, and interest income, and the like, as provided by the Public

Elementary and Secondary School Insurance Act, § 6-20-1501 et seq., and the School Motor Vehicle Insurance Act, § 6-21-701 et seq.;

(2) All funds transferred from the former Public Elementary and Secondary School Insurance Fund established under §§ 6-20-1510 [repealed] and 19-5-908 [repealed]; and

(3) All funds transferred from the former School Vehicle Insurance Reserve Trust Fund established under §§ 6-21-710 and 19-5-981 [repealed].

(c)(1) The Public School Insurance Trust Fund shall be used for the operation, maintenance, and execution of the Public Elementary and Secondary School Insurance Program under the Public Elementary and Secondary School Insurance Act, § 6-20-1501 et seq., and the Public School Motor Vehicle Insurance Program under the School Motor Vehicle Insurance Act, § 6-21-701 et seq.

(2) No money shall be appropriated from the Public School Insurance Trust Fund for any purpose except for the use and benefit of the Public Elementary and Secondary School Insurance Program and the Public School Motor Vehicle Insurance Program.

(3) All funds received by the State Insurance Department in the administration of the Public Elementary and Secondary School Insurance Program and the Public School Motor Vehicle Insurance Program as premiums, adjustments, and earnings, ~~and the like~~:

(A) Shall be used for the following purposes, listed in a descending order of priority:

- (i) To defray administrative costs;
- (ii) To pay claims; and
- (iii) To maintain the Public School Insurance Trust Fund;

and

(B) May be invested and reinvested as the Insurance Commissioner may determine.

(4) Moneys invested and interest earned thereon shall be administered as program funds.

(5) All moneys deposited to the Public School Insurance Trust Fund shall not be subject to any deduction, tax, levy, or any other type of assessment.

(d) The initial loan from the former Public Elementary and Secondary School Insurance Fund as established by the Public Elementary and Secondary School Insurance Act, § 6-20-1501 et seq., of one million five hundred thousand dollars (\$1,500,000) to fund the former School Vehicle Insurance Reserve Trust Fund established under the School Motor Vehicle Insurance Act, § 6-21-701 et seq., is cancelled.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1135] Arkansas Fair Housing Commission Trust Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas Fair Housing Commission Trust Fund".

(b) The fund shall consist of:

~~(1) funds~~ Moneys received by the Arkansas Fair Housing Commission;
~~(2) administrative~~ Administrative or civil penalties levied and collected pursuant to § 16-123-301 et seq., and
~~(3) any~~ Any other moneys provided by the General Assembly.
(c) The fund shall be used for fair housing education of the public and the operational expenses of the commission, as ~~set out~~ provided in § 16-123-301 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1136] Animal Rescue and Shelter Trust Fund — Definition.

(a) As used in this section, “registered governmentally owned animal rescue shelter” means an animal rescue or shelter owned by a county or municipality that has submitted notice to the Department of Finance and Administration as required under subsection (f) of this section and is on the official list of registered governmentally owned animal rescue shelters prepared by the Secretary of the Department of Finance and Administration under subsection (f) of this section.

(b) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Animal Rescue and Shelter Trust Fund”.

(c) The fund shall consist of those special revenues as specified in § 27-24-1409(c)(1)(B) and any other revenues as may be authorized by law.

(d) The fund shall be distributed as follows:

(1) Thirty-five percent (35%) is distributed to and used by the counties as follows:

(A) Each county that has at least one (1) registered governmentally owned animal rescue shelter shall receive a proportional distribution based on the county's population as determined by the most recent federal decennial census;

(B) Funding received by a county under this subdivision (d)(1) shall be used exclusively for the construction, maintenance, or operation of registered governmentally owned animal rescue shelters; and

(C) A county may contract with or provide grants to a private nonprofit organization for the operation of the registered governmentally owned animal rescue shelter;

(2) Thirty-five percent (35%) is distributed to and used by municipalities as follows:

(A) Each municipality that has at least one (1) registered governmentally owned animal rescue shelter shall receive a proportional distribution based on the municipality's population as determined by the most recent federal decennial census;

(B) Funding received by a municipality under this subdivision (d)(2) shall be used exclusively for the construction, maintenance, or operation of registered governmentally owned animal rescue shelters; and

(C) A municipality may contract with or provide grants to a private nonprofit organization for the operation of the registered governmentally owned animal rescue shelter; and

(3)(A) Thirty percent (30%) is distributed to the Rural Services Division of the Arkansas Economic Development Commission to provide grants to a county or municipality based only on the infrastructure needs for animal rescues or animal shelters.

(B) Moneys distributed under this section shall not be limited to registered governmentally owned animal rescue shelters but shall be used exclusively for infrastructure needs for animal rescues or animal shelters.

(e) Any funds received by a county or municipality under subsection (d) of this section that are not used within one (1) year from the date of receipt by the county or municipality must be returned to the fund.

(f)(1)(A) On or before October 1, 2009, a county or municipality that owns one (1) or more animal rescues or animal shelters on the date that notification is mailed shall notify the secretary in writing to qualify for funding under this section.

(B) The notification under subdivision (f)(1)(A) of this section shall include the physical address and telephone number of each animal rescue or animal shelter that the county or municipality owns.

(2)(A) On or before October 15, 2009, the secretary shall provide the Treasurer of State with a list of each county and municipality that has registered as owning an animal rescue shelter.

(B) The list submitted by the department shall be known as the official list of registered governmentally owned animal rescue shelters that are eligible to receive funding under subdivisions (d)(1) and (2) of this section.

(C) The list submitted by the department shall include the physical address, telephone number, and the municipality, if applicable, and county in which the registered governmentally owned animal rescue shelter is located.

(3)(A) A county or municipality that begins to own or operate an animal rescue or animal shelter after October 1, 2009, may notify the department in the same manner as provided under subdivision (f)(1) of this section and shall begin to receive funds under subdivisions (d)(1) and (2) of this section on the first distribution by the Treasurer of State following sixty (60) days after written notice to the Department of Finance and Administration was received.

(B) As soon as practicable to ensure that a county or municipality that begins to own or operate a registered governmentally owned animal rescue shelter after October 1, 2009, the department shall revise the official list of registered governmentally owned animal rescue shelters to include the addition of the most recent registered governmentally owned animal rescue shelters and provide the list to the Treasurer of State.

Codifier's Note. No changes.

19-X-XXX. [19-5-1137] Division of Environmental Quality Fee Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Division of Environmental Quality Fee Trust Fund".

(b) The ~~Division of Environmental Quality Fee Trust Fund~~ fund shall consist of those special revenues as specified in § 19-6-301(104)-~~2~~.

(c) ~~there to~~The fund shall be used to defray the costs of operating the Division of Environmental Quality as set out in §§ 8-1-101 — 8-1-107.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1138] Lottery Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Lottery Trust Fund".

(b) The Lottery Trust Fund shall consist of funds transferred from the Budget Stabilization Trust Fund.

(c) The Lottery Trust Fund shall also consist of other moneys as may be authorized by law.

(d) The Lottery Trust Fund shall be used for personal services and operating expenses associated with the Office of the Arkansas Lottery.

Codifier's Note. No changes.

19-X-XXX. [19-5-1140] Water Performance Bond Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Water Performance Bond Fund".

(b) The fund shall consist of the following:

- (1) Funds appropriated by the General Assembly;
- (2) All forfeitures collected under § 8-4-201 et seq.;
- (3) Grants made by a person or the United States Government;
- (4) Gifts and donations; and
- (5) Interest earned on the moneys deposited into the fund.

(c) The fund shall be used by the Division of Environmental Quality to hire a third-party contractor to:

(1) Take remedial action, including without limitation corrective action, the closure of a nonmunicipal domestic sewage treatment works, and any other action the Director of the Division of Environmental Quality determines to be necessary; or

(2) Maintain and operate a nonmunicipal domestic sewage treatment works.

Codifier's Note. No changes.

19-X-XXX. [19-5-1142] Nonmunicipal Domestic Sewage Treatment Works Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Nonmunicipal Domestic Sewage Treatment Works Trust Fund”.

(b) The fund shall consist of:

- (1) Funds appropriated by the General Assembly;
- (2) Trust fund contribution fees under § 8-4-203(b);
- (3) Grants made by any person, state agency, or federal government agency;
- (4) Gifts and donations; and
- (5) Interest earned on the moneys deposited into the fund.

(c)(1) The fund shall be used by the Division of Environmental Quality to ensure adequate operation, maintenance, and completed closure of a nonmunicipal domestic sewage treatment works if the Director of the Division of Environmental Quality determines that an owner or operator has not adequately operated, maintained, or completed closure of the nonmunicipal domestic sewage treatment works.

(2) If the director determines that an owner or operator has not adequately operated, maintained, or completed closure of the nonmunicipal domestic sewage treatment works, the department may use moneys in the fund to hire a third-party contractor to:

- (A) Take remedial action, including without limitation corrective action;
- (B) Initiate or complete the closure of a nonmunicipal domestic sewage treatment works;
- (C) Maintain and operate a nonmunicipal domestic sewage treatment works; or
- (D) Take any other action the director determines to be necessary to carry out the purposes of this section and § 8-4-203(b).

(3) The fund may be used by the Division of Environmental Quality to do the following:

- (A) Provide reimbursement to a nonmunicipal domestic sewage treatment works under § 8-4-203(b);
- (B) Provide technical support to nonmunicipal domestic sewage treatment works to promote adequate operation, maintenance, or completed closure of a facility; and
- (C) Pay reasonable costs and expenses of the department for administering the fund.

Codifier's Note. No changes.

19-X-XXX. [19-5-1143] Social Innovation Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Social Innovation Fund”.

(b) The fund shall consist of:

(1) Any loans, investments, or other amounts received by the Department of Community Correction under the Pay-for-Success Act, § 12-27-201 et seq.;

(2) Grants made by any person or federal government agency; and

(3) Any other funds authorized or provided by law.

(c) The fund shall be used by the department to make any payments required under the Pay-for-Success Act, § 12-27-201 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-5-1144] Accountability Court Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Accountability Court Fund”.

(b) The fund shall consist of:

(1) Grants made by any person or federal government agency; and

(2) Any other funds authorized or provided by law.

(c) The fund shall be used by the Department of Community Correction for adult and juvenile specialty court programs as defined under § 16-10-139, based upon a formula to be developed by the Arkansas Judicial Council, reviewed by the Specialty Court Program Advisory Committee, and approved by the Legislative Council.

Codifier's Note. No changes.

19-X-XXX. [19-5-1145] Arkansas Healthcare Transparency Initiative Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Healthcare Transparency Initiative Fund”.

(b)(1) The fund shall be an interest-bearing account and may be invested in the manner permitted by law, with the interest income a proper credit to the fund and which shall not revert to general revenue, unless otherwise designated in law.

(2) The fund shall be overseen by the State Insurance Department and shall be used to pay all proper costs incurred in implementing the provisions of the Arkansas Healthcare Transparency Initiative Act of 2015, § 23-61-901 et seq.

(c) The following moneys shall be paid into the fund:

(1) Penalties imposed on submitting entities pursuant to the Arkansas Healthcare Transparency Initiative Act of 2015, § 23-61-901 et seq., and rules promulgated under the Arkansas Healthcare Transparency Initiative Act of 2015, § 23-61-901 et seq.;

(2) Appropriations from the General Assembly; and

(3) All other subscription fees or payments made by third parties to the department for data access.

(d) Activities of the Arkansas Healthcare Transparency Initiative Board and the availability of data as authorized in § 23-61-905(c)(1) are contingent upon available funding.

Codifier's Note. No changes.

19-X-XXX. [19-5-1146] Arkansas Works Program Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Works Program Trust Fund”.

(b) The fund shall consist of:

(1) Moneys saved and accrued under the Arkansas Works Act of 2016, § 23-61-1001 et seq., including without limitation:

(A) Increases in premium tax collections; and

(B) Other spending reductions resulting from the Arkansas Works Act of 2016, § 23-61-1001 et seq.; and

(2) Other revenues and funds authorized by law.

(c) The Department of Human Services shall use the fund to pay for future obligations under the Arkansas Works Program created by the Arkansas Works Act of 2016, § 23-61-1001 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-5-1147] Gold Star Family Memorial Monument Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Gold Star Family Memorial Monument Fund”.

(b) The fund shall consist of gifts, grants, and donations from individuals and organizations as provided under the Gold Star Family Memorial Monument Act, § 22-3-222, and other funds as may be provided by law.

(c) The fund shall be used exclusively for the purpose of erecting and maintaining a suitable monument on the State Capitol grounds in recognition and appreciation of Gold Star Families, as provided in the Gold Star Family Memorial Monument Act, § 22-3-222.

Codifier's Note. No changes.

19-X-XXX. [19-5-1148] Used Tire Recycling Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Used Tire Recycling Fund”.

(b)(1) The Department of Finance and Administration shall deposit into the State Treasury ninety-three percent (93%) of the moneys collected under § 8-9-404 to the credit of the Used Tire Recycling Fund.

(2) The Used Tire Recycling Fund shall consist of:

(A) Penalties assessed and collected under the Used Tire Recycling and Accountability Act, § 8-9-401 et seq.;

(B) Interest, earnings, and any other revenues as may be authorized by law;

(C) Any United States Government moneys designated for deposit into the Used Tire Recycling Fund;

(D) Any gift or donation to the Used Tire Recycling Fund; and

(E) Those special revenues specified in §§ 8-9-404 and 19-6-

301(165).

(3) The Used Tire Recycling Fund shall not include:

(A) Five percent (5%) of the rim removal fee retained for administrative costs by tire retailers under § 8-9-404(a)(5)(B) and commercial generators under § 8-9-404(d)(5)(B);

(B) The percentage of net special revenue deducted and deposited to the credit of the Special Revenue Fund Account of the State Apportionment Fund under § 19-5-203; or

(C) Seven percent (7%) deducted from the proceeds of fees imposed under § 8-9-404 and deposited into the Division of Environmental Quality Fee Trust Fund under § 8-9-404(b)(1)(B), § 8-9-404(c)(3)(A)(ii), and § 8-9-404(d)(7)(B).

(c)(1) At least ninety percent (90%) of the moneys available in the Used Tire Recycling Fund each fiscal year shall be used by the Division of Environmental Quality to provide reimbursements to used tire programs, to administer the Used Tire Recycling and Accountability Program, and to perform other duties under the Used Tire Recycling and Accountability Act, § 8-9-401 et seq.

(2) The Director of the Division of Environmental Quality may use not more than ten percent (10%) of the moneys available in the Used Tire Recycling Fund each fiscal year:

(A) For waste tire site abatement aid;

(B) For the development, implementation, and maintenance of the electronic uniform used tire manifest system; and

(C) To provide market and economic stimulus incentives.

Codifier's Note. No changes.

19-X-XXX. [19-5-1149] National Statuary Hall Collection Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "National Statuary Hall Collection Trust Fund".

(b) The fund shall consist of:

(1) Gifts, grants, and donations from individuals and organizations to fund Arkansas's contribution to the National Statuary Hall Collection in the United States Capitol; and

(2) Any other funds as may be provided by law, including appropriations made specifically to the fund.

(c) The fund shall be used exclusively for the purpose of placement and replacement of Arkansas statues in the National Statuary Hall Collection in the United States Capitol as provided under § 1-4-134.

Codifier's Note. No changes.

19-X-XXX. [19-5-1150] Arkansas Major Historic Rehabilitation Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas Major Historic Rehabilitation Trust Fund".

(b) The Arkansas Major Historic Rehabilitation Trust Fund shall consist of:

(1) Grants, donations, or transfers made by any person or government agency or office;

(2) Any remaining balances in the Arkansas Major Historic Rehabilitation Trust Fund carried forward from year to year; and

(3) Any other funds authorized or provided by law.

(c) The Arkansas Major Historic Rehabilitation Trust Fund shall be used to offset the costs of the income tax credits allowed under the Arkansas Major Historic Rehabilitation Income Tax Credit Act, § 26-51-2601 et seq., as follows:

(1) By June 30 of each year, the Secretary of the Department of Finance and Administration shall certify:

(A) To the Division of Arkansas Heritage the amount in the Arkansas Major Historic Rehabilitation Trust Fund, which shall serve as the maximum amount of Arkansas major historic rehabilitation income tax credits that the division may approve for the next fiscal year; and

(B) To the Treasurer of State the amount of Arkansas major historic rehabilitation income tax credits claimed during the current fiscal year; and

(2) On July 1 of each year, the Treasurer of State shall transfer the amount certified under subdivision (c)(1)(B) of this section to the General Revenue Fund Account of the State Apportionment Fund to be distributed as authorized under § 19-5-202(b)(2)(B)(vi).

Codifier's Note. No changes.

19-X-XXX. [19-5-1151] University of Arkansas for Medical Sciences National Cancer Institute Designation Trust Fund — Report.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "University of Arkansas for Medical Sciences National Cancer Institute Designation Trust Fund".

(b) The fund shall consist of:

(1) Moneys obtained from private grants or other sources that are designated to be credited to the fund; and

(2) Any other funds authorized or provided by law.

(c) The fund shall be used by the Winthrop P. Rockefeller Cancer Institute at the University of Arkansas for Medical Sciences solely to achieve and maintain status as a National Cancer Institute-Designated Cancer Center.

(d) The Treasurer of State shall invest the moneys available in the fund.

(e)(1) The investment of funds under this section is exempt from § 19-3-518(a)(2)(B)(i)(b) and (c).

(2) Moneys in the fund may be invested in any instrument:

(A) Listed in § 19-3-518(b)(1)(B); and

(B) Approved by the guidelines established by the State Treasury investment policy approved by the State Board of Finance.

(f) Moneys remaining in the fund at the end of each fiscal year shall carry forward and be made available for the purposes stated in this section in the next fiscal year.

(g)(1) The Winthrop P. Rockefeller Cancer Institute at the University of Arkansas for Medical Sciences shall submit a semiannual report containing the following information to the Governor; the Legislative Council or, if the General Assembly is in session, the Joint Budget Committee; the Senate Committee on Public Health, Welfare, and Labor; and the House Committee on Public Health, Welfare, and Labor:

(A) The balance of the fund as of the reporting date;

(B) A list of the administrative costs paid for from the fund, including without limitation salaries, pensions, and packages;

(C) The total revenue received by the fund during the reporting period; and

(D) A detailed description of the steps taken and the progress made toward achieving status as a National Cancer Institute-Designated Cancer Center during the reporting period.

(2) The semiannual report required under this subsection shall be submitted by January 1 and July 1 of each year.

Codifier's Note. No changes.

19-X-XXX. [19-5-1152] Arkansas Public Safety Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas Public Safety Trust Fund".

(b)(1) The fund shall be an interest-bearing account and may be invested in the manner permitted by law, with the interest income a proper credit to the fund and which shall not revert to general revenue.

(2) The fund shall be overseen by the Division of Emergency Management and shall be used to pay all authorized expenditures and proper costs as described in subsections (d) and (e) of this section.

(c) The fund shall consist of:

(1) Public safety charges assessed and collected under § 12-10-318(b) and § 12-10-326; and

(2) Any other moneys as authorized by law.

(d) On or before the fifteenth business day of December 2019 and on the fifteenth business day of each month thereafter, up to fourteen thousand dollars (\$14,000) of the moneys in the fund shall be distributed to the division to provide administrative support for the fund.

(e) On or before the fifteenth business day of July 2020 and on the fifteenth business day of each fiscal quarter thereafter, moneys in the fund shall be distributed as follows:

(1) Up to sixty-two thousand five hundred dollars (\$62,500) to the Arkansas Commission on Law Enforcement Standards and Training; and

(2) Up to two million dollars (\$2,000,000) to the division to support upgrades and maintenance for the Arkansas Wireless Information Network.

(f) Between December 2019 and June 2020, the fund shall withhold moneys necessary to make the distributions under subsections (d) and (e) of this section.

(g) Each month after the distributions under subsections (d)-(f) of this section are satisfied, all remaining funds in the fund shall be transferred to the Arkansas 911 Board.

(h) Subsections (d)-(g) of this section shall be applied for fiscal year 2021 and each successive fiscal year.

Codifier's Note. No changes.

19-X-XXX. [19-5-1153] Arkansas Firefighter Cancer Relief Network Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas Firefighter Cancer Relief Network Trust Fund".

(b)(1) The State Insurance Department shall deposit into the State Treasury one hundred percent (100%) of the moneys collected under § 21-5-110 to the credit of the fund.

(2) The fund shall consist of funds donated under § 21-5-110 and any other moneys as may be provided by law.

(c) The fund shall be used for providing funds for relief for firefighters who are diagnosed with cancer and participating in a firefighter cancer relief network under § 21-5-110.

Codifier's Note. No changes.

19-X-XXX. [19-5-1154] Rural Broadband I.D. Expenses Trust Fund — Creation — Purpose — Definitions.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, a trust fund to be known as the "Rural Broadband I.D. Expenses Trust Fund".

(b) The Rural Broadband I.D. Expenses Trust Fund shall be used for one-time grants for the defrayment of expenses for broadband due-diligence business studies incurred by prospective federal broadband program applicants, in anticipation of and before application for funding from:

- (1) The Federal Communications Commission's Rural Digital Opportunity Fund program;
- (2) The United States Department of Agriculture's Rural eConnectivity Pilot Program, otherwise known as the "ReConnect Program";
- (3) The United States Department of Agriculture's "Farm Bill"; or
- (4) Other federal grants or loans for broadband development programs.

(c) The Rural Broadband I.D. Expenses Trust Fund shall consist of funds authorized or provided by law.

(d) Broadband due-diligence business studies shall be conducted and concluded within one hundred eighty (180) days of the receipt of the Rural Broadband I.D. Expenses Trust Fund grant.

(e) Upon receipt of a Rural Broadband I.D. Expenses Trust Fund grant, the local entity shall file a surety bond for the benefit of the State of Arkansas with the Treasurer of State in the amount of the Rural Broadband I.D. Expenses Trust Fund grant for assurance that the Rural Broadband I.D. Expenses Trust Fund grant is utilized for broadband due-diligence business studies.

(f) As used in this section:

(1)(A) "Broadband due-diligence business studies" means analytical research designed to acquire the data necessary to support applications for federal grants or loans for broadband development programs.

(B) "Broadband due-diligence business studies" includes without limitation:

- (i) Full feasibility determinations, including economic business plans;
- (ii) Twenty-year financial break-even analysis;
- (iii) Competitive broadband analysis;
- (iv) Demographic analysis, with comparison to other projects;
- (v) The ordering of construction plans to maximize return;
- (vi) Analysis of federal funding opportunities; and

(2) "Local entity" means a county, including without limitation an unincorporated community within a county, a city of the first class, a city of the second class, and an incorporated town.

Codifier's Note. No changes.

Chapter X — Miscellaneous Funds

Codifier's Note. Section 19-5-1001 et seq., and § 19-5-1201 et seq. have been combined and are presented in this proposed recodification of Title 19 as Chapter X.

Section 19-5-1012, concerning the Merit System Fund, was repealed by Acts 2007, No. 1201, § 20, and Acts 2007, No. 1032, § 20.

Section 19-5-1014, concerning the Social Services Community Services Fund, was repealed by Acts 2007, No. 1201, § 21, and Acts 2007, No. 1032, § 21.

Section 19-5-1017, concerning the Property Reappraisal Revolving Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 11.

Section 19-5-1033, concerning the Juvenile Detention Facilities Capital Grant Fund, was repealed by Acts 2007, No. 1201, § 22, and Acts 2007, No. 1032, § 22.

Section 19-5-1022, concerning the Helena Harbor Port Project Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 12.

Section 19-5-1026, concerning the Arkansas Adult Probation Commission Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 13.

Section 19-5-1032, concerning the Future Operations Reserve Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 14.

Section 19-5-1033, concerning the Juvenile Detention Facilities Capital Grant Fund, was repealed by Acts 2007, No. 1201, § 22 and No. 1032, § 22.

Section 19-5-1035, concerning the Juvenile Detention Facilities Revolving Loan Fund, was repealed by Acts 2007, No. 1234, § 14.

Section 19-5-1037, concerning the Motion Picture Office Fund, was repealed by Acts 2007, No. 1201, § 23, and Acts 2007, No. 1032, § 23.

Section 19-5-1048, concerning the Quality Management State Agency Training Fund, was repealed by Acts 2009, No. 251, § 18.

Section 19-5-1049, concerning the Industry and Aerospace Development Fund, was repealed by Acts 2007, No. 1201, § 24, and Acts 2007, No. 1032, § 24.

Section 19-5-1050, concerning the Child Welfare Compliance and Oversight Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 15.

Section 19-5-1057, concerning the Child Support Enforcement Fund, was repealed by Acts 2001, No. 1646, § 13.

Section 19-5-1058, concerning the Delta Service Corps Scholarship Revolving Fund, was repealed by Acts 2007, No. 1201, § 25, and Acts 2007, No. 1032, § 25.

Section 19-5-1061, concerning the Public Defender Fund, was repealed by Acts 2013, No. 1146, § 3.

Section 19-5-1062, concerning the State Capitol Grounds Memorial Fund, was repealed by Acts 2001, No. 1646, § 14.

Section 19-5-1064, concerning the Building Trades Revolving Fund, was repealed by Acts 2019, No. 335, § 2.

Section 19-5-1065, concerning the Nursing Student Loan Revolving Fund, was repealed by Acts 2001, No. 1692, § 12.

Section 19-5-1069, concerning the Arkansas Water Resources Cost Share Revolving Fund, was repealed by identical Acts 2015, Nos. 1144 and 1145, § 7.

Section 19-5-1072, concerning the Telecommunications and Information Technology Fund, was repealed by Acts 2009, No. 251, § 19.

Section 19-5-1073, concerning the Higher Education Classified Employee Salary Adjustment Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 16.

Section 19-5-1075, concerning the Small City Street Fund, was repealed by Acts 2019, No. 998, § 3, and Acts 2019, No. 1024, § 3.

Section 19-5-1079, concerning the Arkansas Code Revision Fund, was repealed by Acts 2001, No. 1308, § 7.

Section 19-5-1090 is not included in this recodification because the subchapter for which this fund was created (§ 17-52-101 et seq.) was repealed by Acts 2003, No. 1328, § 2.

Section 19-5-1091, concerning the Arkansas Catfish Promotion Fund, was repealed by Acts 2001, No. 1646, § 15.

Section 19-5-1092, concerning definitions in the State Plant Board Operations and Facilities Construction Fund, was repealed by Acts 2001, No. 1553, § 59.

Sections 19-5-1093 and 19-5-1094, concerning the State Plant Board Operations and Facilities Construction Fund, were repealed by Acts 2001, No. 1553, § 28.

Section 19-5-1201, concerning the Institutional and Community Development Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 18.

Section 19-5-1203, concerning the Motorcoach Carrier Incentive Program Fund, was repealed by Acts 2010, No. 262, § 10, and Acts 2010, No. 296, § 10.

Section 19-5-1204, concerning the Balanced Budget Reserve Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 19.

Section 19-5-1207, concerning the Arkansas Real Property Reappraisal Fund, was repealed by Acts 2019, No. 388, § 5.

Section 19-5-1208, concerning the Arkansas Research Matching Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 20.

Section 19-5-1210, concerning the Arkansas Transitional Employment Fund, was repealed by Acts 2019, No. 998 § 4, and by Acts 2019, No. 1024, § 4.

Section 19-5-1212, concerning the Capitol Grounds Monument and Memorial Preservation Fund, was repealed by Acts 2003 (1st Ex. Sess.), No. 55, § 23.

Section 19-5-1214, concerning the Military Support Revolving Fund, was repealed by Acts 2009, No. 251, § 22.

Section 19-5-1215, concerning the Massage Therapy Board Fund, was repealed by Acts 2015, No. 1020, § 29.

Section 19-5-1216, concerning the Arkansas Purchasing Card Services Program Fund, was repealed by Acts 2019, No. 998, § 5, and by Acts 2019, No. 1024, § 5.

Section 19-5-1218, concerning the Energy Management Paying Fund, was repealed by Acts 2019, No. 998, § 6, and by Acts 2019, No. 1024, § 6.

Section 19-5-1222, concerning the Nursing Student Loan Revolving Fund, was repealed by Acts 2009, No. 9, § 10.

Section 19-5-1223, concerning the Committed to Education Fund, was repealed by Acts 2007, No. 1201, § 31, and Acts 2007, No. 1032, § 31.

Section 19-5-1224, concerning the Title Insurance Agents' Licensing Board Fund, was repealed by Acts 2007, No. 684, § 7.

Section 19-5-1226, concerning the Federal Fiscal Relief Fund, was repealed by identical Acts 2017, Nos. 1083 and 1127, § 21.

Section 19-5-1233, concerning the Arkansas Technology Infrastructure Fund, was repealed by Acts 2019, No. 998, § 7, and by Acts 2019, No. 1024, § 7.

19-X-XXX. [19-5-1001] Publication Development and Resale Revolving Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Publication Development and Resale Revolving Fund".

(b) The fund shall consist of income derived from the sale of publications by the Division of Arkansas Heritage ~~or its successor~~, there to be used to develop or purchase additional publications for resale.

(c) The fund shall be administered by the Central Administration Division of the Department of Parks, Heritage, and Tourism ~~or its successor~~.

(d) Any funds remaining in the fund from which it derives its support at the end of each fiscal year shall carry forward and be made available for the same purpose for the next fiscal year.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1002] Motor Vehicle Acquisition Revolving Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Motor Vehicle Acquisition Revolving Fund".

~~(b) This fund shall be used for the purpose of acquiring motor vehicles as authorized by §§ 22-8-201 — 22-8-209.~~

~~(e)~~(b) The fund shall be financed by:

(1) Its proportionate share of moneys made available from the allocation of general revenues as authorized by the Revenue Stabilization Law, § 19-5-101 et seq.;

(2) Moneys made available upon the disposal of used vehicles, ~~which~~ moneys that shall be deposited to the credit of the Motor Vehicle Acquisition Revolving Fund rather than being deposited to the owing state agency's fund;

(3) Deposits of moneys from benefiting state agencies; and

(4) Transfers from other Treasury funds and fund accounts of benefiting state agencies.

(c) The fund shall be used for the purpose of acquiring motor vehicles as authorized by §§ 22-8-201 — 22-8-209.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1003] Historic Preservation Revolving Loan Fund.

(a) There is ~~hereby established~~ **created** on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Historic Preservation Revolving Loan Fund".

(b) The fund shall consist of ~~any~~:

- ~~(1) private~~ **Private** funds;
- ~~(2) federal~~ **Federal** funds;
- ~~(3) any~~ **Any** portion of real estate transfer taxes deemed appropriate by the Arkansas Historic Preservation Program; and
- ~~(4) repayment~~ **Repayment** of loans made pursuant to the Historic Preservation Loan Act, § 13-7-501 et seq.

(c) ~~The fund shall there to~~ be used to make loans as ~~set out~~ **provided** in the Historic Preservation Loan Act, § 13-7-501 et seq., as administered by the Arkansas Historic Preservation Program.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1004] General Revenue Allotment Reserve Fund.

(a) There is ~~established~~ **created** on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "General Revenue Allotment Reserve Fund".

(b) Unless otherwise provided by law, the General Revenue Allotment Reserve Fund shall consist of:

(1) The remainder of the general revenues collected by the state after deductions as specified in § 19-5-202 have been made and which are not required to fulfill the requirements of the maximum allotments of general revenues as may be provided in the Revenue Stabilization Law, § 19-5-101 et seq., for the fiscal year in which the general revenues were collected and deposited into the State Treasury; and

(2) The portion not determined to be special revenues by § 19-6-110 of the year-end fund balances of the funds and fund accounts created in § 19-5-302, except for § 19-5-302(11)(A), and in §§ 19-5-304(2)-(7) and (10), 19-5-306, 19-5-307, 19-6-404, and 19-6-411, which fund balances are to be transferred on or before August 15 of the fiscal year next following the fiscal year during which balances accrued.

(c) Any funds that remain in the Division of Career and Technical Education Fund Account or the fund accounts created in § 19-5-304(8) at the end of a fiscal year due to the provisions of this section shall be transferred by the Chief Fiscal Officer of the State to the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, there to be used exclusively to provide additional funding for appropriations for the applicable vocational and technical schools, technical institutes, or comprehensive lifelong learning centers, that are made payable from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund.

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(d) However, any funds that remain in the General Revenue Allotment Reserve Fund or in the funds or fund accounts subject to ~~the provisions of~~ this section that have been reappropriated by the General Assembly may be carried forward from one (1) fiscal year to the next, in such amounts that do not exceed the actual remaining balance of available appropriation as certified by the Chief Fiscal Officer of the State.

(e) The General Revenue Allotment Reserve Fund shall be used for such purposes as may be authorized by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1005] Development and Enhancement Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Development and Enhancement Fund".

(b) The Development and Enhancement Fund shall consist of those special revenues specified in § 19-6-301(171) and any other funds made available by the General Assembly from time to time.

(c) The Development and Enhancement Fund shall be used to provide financing of various projects authorized by the General Assembly and to make temporary loans or provide funding for appropriations authorized by the General Assembly.

(d) The Development and Enhancement Fund shall be the successor fund to the General Improvement Fund for the payment of any outstanding balances, warrants, and reappropriations enacted by the General Assembly previously payable from the General Improvement Fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1006] Disaster Assistance Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Disaster Assistance Fund".

(b) The Disaster Assistance Fund shall consist of moneys received from the Budget Stabilization Trust Fund in such amounts as may be required to provide state moneys for each declared emergency or major disaster as required by the Arkansas Emergency Services Act of 1973, § 12-75-101 et seq., but not to exceed in the aggregate ~~the sum of~~ thirteen million two hundred fifty thousand dollars (\$13,250,000) per fiscal year.

(c)(1) The Chief Fiscal Officer of the State may authorize temporary loans of moneys from the Budget Stabilization Trust Fund to the Disaster Assistance Fund for making available immediate payments to individuals, families, and public assistance grants for providing assistance to such recipients that may be eligible for federal assistance.

(2)(A) These temporary loans shall be repaid to the Budget Stabilization Trust Fund upon receipt of any federal funds for each declared emergency.

(B) For each declared emergency, the temporary loans shall be repaid on or before June 30 in the year the loan was made.

(C) However, the temporary loan shall not be necessarily repaid on or before June 30 of the fiscal year in which the loan was made, but may be repaid upon availability of federal moneys for such purpose.

(d)(1) Funds credited to the Disaster Assistance Fund shall be used for making grants, loans, and assistance payments, as authorized by the Arkansas Emergency Services Act of 1973, § 12-75-101 et seq., and applicable federal laws for making grants and assistance payments to eligible recipients enumerated in the Arkansas Emergency Services Act of 1973, § 12-75-101 et seq.

(2) The moneys or funds may also be used for making refunds of federal moneys or funds advanced or determined to be ineligible disbursements.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1007] Special Military Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Special Military Fund".

(b) The Special Military Fund ~~is to~~shall consist of federal reimbursement received on account of eligible expenditures by the Department of the Military.

(c) and The Special Military Fund shall be used to provide funding wholly or partially for appropriations made payable from the Special Military Fund and to provide supplemental support, to the extent necessary, to the Department of the Military Fund Account of the State General Government Fund, there to be used solely for the programs of the department.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1008] Armory Construction Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Armory Construction Fund".

(b) The fund shall consist of proceeds derived from the sale or other disposition of National Guard armories or property thereof.

(c) The fund shall ~~there to~~ be used for the construction, improvement, or equipping of National Guard armories or for such other purposes as may be provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1009] Miscellaneous Revolving Fund.

(a) There is created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Miscellaneous Revolving Fund”.

(b) The Miscellaneous Revolving Fund shall consist of such general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq., and moneys transferred from the Budget Stabilization Trust Fund in such amounts as may be required to provide funding for authorized expenditures as appropriated by the General Assembly for:

- (1) The Governor's Emergency Fund;
- (2) Noncontroversial claims;
- (3) Small controversial claims;
- (4) Claims awarded to surviving spouses or dependent children of deceased police officers, firefighters, and Arkansas Department of Transportation employees killed in performing their official duties;
- (5) Workers' compensation claims for municipal and county employees;
- (6) Claims for payment of college scholarships to surviving children of law enforcement officers and firefighters killed in the official line of duty;
- (7) Miscellaneous tax refunds; and
- (8) Livestock and poultry indemnities, not to exceed those amounts appropriated by the General Assembly for the then-current biennial period.

(c)(1) Excepting disbursement for livestock and poultry indemnities, claims awarded to surviving spouses or dependent children of deceased police officers, firefighters, and highway employees, college scholarships to surviving children of law enforcement officers and firefighters killed in the official line of duty, and workers' compensation claims for municipal and county employees, the various funds shall reimburse the Miscellaneous Revolving Fund for expenditures made for which the Miscellaneous Revolving Fund is the beneficiary, upon request by the Chief Fiscal Officer of the State.

(2) This reimbursement shall be done after determining that it will not jeopardize the then-current fiscal year's operation of the affected state agency or State Treasury fund from which the agency is being supported.

(3) The reimbursements shall be made to reimburse the Budget Stabilization Trust Fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1010] Property Sales Holding Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Property Sales Holding Fund”.

(b) The fund shall consist of the proceeds of property sold, transferred, or rented by the Marketing and Redistribution Section of the Department of Finance and Administration, as authorized by law, and such other funds as may be authorized by law.

(c) The fund shall be used for the expenditure of proceeds from sale or disposition of property by the benefiting state agency and for the maintenance, operation, and improvement of the Marketing and Redistribution Section.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1011] Crime Information System Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Crime Information System Fund".

(a)(1)(b)(1) The Crime Information System Fund shall consist of:

(A) ~~those~~ Those special revenues as specified in §§ 19-6-301(14) and 19-6-301(235);

(B) ~~thirty-eight~~ Thirty-eight percent (38%) of the fees collected under § 12-12-1510(c);

(C) ~~and fifty~~ Fifty percent (50%) of § 19-6-301(176) of the Revenue Classification Law, § 19-6-101 et seq., the fees collected under § 12-12-1012;

(D) ~~allocations~~ Allocations of general revenues as authorized by the General Assembly;

(E) ~~moneys~~ Moneys transferred or deposited from the State Administration of Justice Fund; and

(F) ~~such~~ Any federal grants and aid or reimbursements as may be received.

(2) The Crime Information System Fund shall be used for the maintenance, operation, improvement, and necessary expenditures for administering the Arkansas Crime Information System.

(3) The Crime Information System Fund may be used for personal services and operating expenses as provided by law.

(b)(c) The then-current year allocations of general revenues not used or needed for current year operations shall be transferred by the Chief Fiscal Officer of the State to the General Revenue Allotment Reserve Fund.

(e)(d) Beginning July 1, 2013, excluding the disposal fees that are to be deposited into the Marketing Recyclables Program Fund under § 8-6-607(4), the first one hundred fifty thousand dollars (\$150,000) of fees collected each fiscal year under § 8-6-607 shall be deposited into the State Treasury and credited to the Crime Information System Fund to be used exclusively for the scrap metal logbook program.

(d)(e) Notwithstanding any other rule or provision of law to the contrary, the Arkansas Crime Information Center may transfer appropriation from the Contingency line item authorized for the Arkansas Crime Information Center to the Scrap Metal Logbook line item appropriation.

(e)(f) Moneys remaining in the Crime Information System Fund at the end of each fiscal year shall carry forward and be made available for the purposes stated in this section in the next fiscal year.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1013] Performance Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Performance Fund".

(b) The ~~fund-Performance Fund~~ shall be used for transfer of funds and appropriations to various state agencies, funded, in whole or in part, with general revenues, for regular salary and personal services matching adjustments authorized by the General Assembly and to award raises to employees based upon the performance evaluation system and in accordance with rules promulgated by the Chief Fiscal Officer of the State and which do not have sufficient funding or appropriations to pay for the raises or increases.

(c) The ~~fund-Performance Fund~~ shall consist of those general revenues provided by law.

(d) Any references to the Merit Adjustment Fund in ~~the Arkansas~~this Code or acts of the General Assembly, including without limitation appropriation acts, shall be deemed and interpreted as the Performance Fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1015] Child Support Enforcement Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Child Support Enforcement Fund".

(b) The Child Support Enforcement Fund shall consist of:

(1) The state share of funds collected by the Office of Child Support Enforcement that were previously paid by the state as Aid to Families with Dependent Children payments;

(2) All incentive payments received from the federal government for both Aid to Families with Dependent Children and non-Aid to Families with Dependent Children collections;

(3) All amounts received as reimbursement from the state and federal programs; and

(4) All amounts earned as interest on these amounts.

~~(b)(c)~~ Child Support Enforcement Fund ~~will-shall~~ be used for deposit of funds collected by the Office of Child Support Enforcement of the Revenue Division of the Department of Finance and Administration under Title IV, Part D, of the Social Security Act.

~~(e) Funds received in this account shall include:~~

~~(1) The state share of funds collected by the Office of Child Support Enforcement that were previously paid by the state as Aid to Families with Dependent Children payments;~~

~~(2) All incentive payments received from the federal government for both Aid to Families with Dependent Children and non Aid to Families with Dependent Children collections;~~

~~(3) All amounts received as reimbursement from the state and federal programs; and~~

~~(4) All amounts earned as interest on these amounts.~~

(d)(1) It is the intent of the General Assembly that the Office of Child Support Enforcement operated under Title IV, Part D, of the Social Security Act utilize funds retained in the Child Support Enforcement Fund for operation and improvement of the program in this state.

(2) All funds accumulated in the Child Support Enforcement Fund shall be retained by the program to pay expenses incurred in the operation and improvement of the program in Arkansas.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1016] Rural Fire Protection Revolving Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Rural Fire Protection Revolving Fund".

(b) The fund shall consist of such general revenues as may be provided by law and any other funds made available ~~thereto~~ by § 14-284-301 et seq.

(c) The fund shall be used ~~for the purposes set out as provided~~ in § 14-284-305.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1018] Higher Education Building Maintenance Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Higher Education Building Maintenance Fund".

(b) The Higher Education Building Maintenance Fund shall consist of those moneys received by the state under the provisions of §§ 19-7-801(b)(1) and § 19-7-802(a)(1) [repealed] after having been transferred from the General Revenue Fund Account of the State Apportionment Fund as specified in subsection (c) of this section..

(c) At the close of each quarter of each state fiscal year, the Chief Fiscal Officer of the State shall cause to be transferred on the books and on those of the Treasurer of State from the General Revenue Fund Account of the State Apportionment Fund to the Higher Education Building Maintenance Fund an amount equal to those funds received under ~~the provisions of §§ 19-7-801(b)(1) and § 19-7-802(a)(1) [repealed]~~ during the quarter just closed.

(d) ~~These~~The funds accruing to the Higher Education Building Maintenance Fund under ~~the provisions of~~ this section shall be disbursed by the Director of the Division of Higher Education in accordance with the recommendations of the Arkansas Higher Education Coordinating Board, but only after the board ~~shall determine~~

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determines the projects and priorities for which the funds shall be used, and after the board ~~shall have~~ has sought the advice of the Legislative Council with respect to them.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1019] County Solid Waste Management System Aid Fund — Definitions.

(a)~~(1)~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State established in the State Treasury a miscellaneous fund to be known as the “County Solid Waste Management System Aid Fund”~~;~~

~~(b) The fund shall~~ to consist of such special or general revenues or other moneys that may be deposited into the County Solid Waste Management System Aid Fund as provided by the General Assembly, to be used for the purpose of providing financial assistance to counties in the manner provided in this section, for the establishment, expansion, maintenance, and operation of county solid waste collection and disposal systems.

(c) As used in this section:

(1) “County solid waste collection and disposal system” or “county solid waste management system” means:

(A) A county-owned and operated solid waste management and disposal system funded by moneys appropriated by the quorum court;

(B) A municipally owned and operated solid waste management and disposal system located within the county or adjoining counties, operated under contract with the county whereby the county is provided access thereto, and the quorum court appropriates funds to defray the county's share of the cost of operating the facility;

(C) A privately owned solid waste management and disposal system located within the county, or an adjoining county, in which the county has entered into a contract providing access and services of the facility for the use and benefit of the county under the terms of which the county's share of the operating cost is funded by an appropriation made by the quorum court of the county; or

(D) A solid waste collection and disposal system operated by two (2) or more counties, or by one (1) or more counties and one (1) or more municipalities, or operated by a private owner, under a compact or agreement whereby each of the participating counties and municipalities has access to the facility and appropriates, through its governing body, funds to defray their respective shares of the cost of the facility; and

(2)(A) A “solid-“Solid waste management system” shall be defined as means the entire process of storage, collection, transportation, processing, treatment, and disposal of solid waste.

(B) As used in this section, the term “county solid waste collection and disposal system” or the term “county solid waste management system” shall mean and include either of the following:

(i) A county owned and operated solid waste management and disposal system funded by moneys appropriated by the quorum court;

~~(ii) A municipally owned and operated solid waste management and disposal system located within the county or adjoining counties, operated under contract with the county whereby the county is provided access thereto, and the quorum court appropriates funds to defray the county's share of the cost of operating such facility;~~

~~(iii) A privately owned solid waste management and disposal system located within the county, or an adjoining county, in which the county has entered into a contract providing access and services of such facilities for the use and benefit of the county under the terms of which the county's share of the operating cost is funded by an appropriation made by the quorum court of the county; or~~

~~(iv) A solid waste collection and disposal system operated by two (2) or more counties, or by one (1) or more counties and one (1) or more municipalities, or operated by a private owner, under a compact or agreement whereby each of the participating counties and municipalities has access to the facilities of the system, and appropriates, through its governing body, funds to defray their respective shares of the cost of such facility.~~

~~(b)(d)~~ All of the general revenues and special revenues and other funds deposited into the County Solid Waste Management System Aid Fund during each fiscal year shall be allocated by the Treasurer of State to each of the counties in the state, to be distributed to the counties only as provided in this section, on the basis of seventy-five percent (75%) divided equally among the seventy-five (75) counties of the state and twenty-five percent (25%) on the basis of population according to the most recent federal decennial census, with each county to receive an allocation of the funds in the proportion that its population bears to the total population of the state.

~~(e)(c)~~(1) Before any county ~~shall be is~~ eligible to receive its portion of the moneys in the County Solid Waste Management System Aid Fund during any fiscal year, the county, on or before the first day of the fiscal year, shall furnish the Treasurer of State the following information on forms to be developed by the Treasurer of State:

(A) Proof that the county operates, or is in the process of establishing, a solid waste management system for that county and that ~~such the~~ solid waste management system is available to serve the residents of the county and may be available for service to various cities and towns within the counties through interlocal agreements, compacts, or authorities;

(B) That the quorum court of the county has established and approved a budget for the operation of the county solid waste management system for the fiscal year and has appropriated funds for it in an amount sufficient to support not less than fifty percent (50%) of the costs of operating the solid waste management system and that the funds appropriated for this purpose will be used solely for the cost of establishing, operating, and maintaining the solid waste management system, and for the hiring of personnel and for the acquisition of equipment and land required to operate the solid waste management system ~~and disposal~~; and

(C) That the amount of funds allocated to the county for the year under this section ~~will shall~~ be used exclusively for establishing, operating, and maintaining the solid waste management system, meeting the requirements of this section, including the acquisition of land, and acquisition, maintenance, repair, and

funds are distributed, and ~~they~~ the moneys shall be credited and used solely for the support and operation of the county solid waste management system.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1020] Department of Human Services Renovation Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Department of Human Services Renovation Fund".

(b) The fund shall be used for constructing, acquiring, renovating, maintaining, repairing, and equipping facilities of the Department of Human Services and for paying disallowances by the United States Government.

(c) The fund shall consist of:

(1) Federal reimbursement received by the department and deposited into the various fund accounts of the department;

(2)(A) General revenues transferred from the Division of Youth Services, the Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services, and the Division of Developmental Disabilities Services for the purposes of repairing, renovating, equipping, acquiring, and constructing department facilities with an annual maximum of five million dollars (\$5,000,000); ~~and~~.

(B) The projects for which these transfers are authorized ~~must~~ shall be projects ~~which that~~:

(i) ~~were~~ Were unanticipated during the preceding regular session of the General Assembly; and

(ii) ~~must be projects which, if~~ If not carried out in the interim period between regular sessions of the General Assembly, would cause greater harm to the facilities, clients, or programs of the department than if carried out during the next regular session; and

(3) Other nongeneral revenue funds as may be available within the department that can be used for the purposes of the fund.

(d)(1) At the request of the Secretary of the Department of Human Services and upon certification of the availability of such funds, the Chief Fiscal Officer of the State shall initiate the necessary transfer documents to reflect the transfer on the books of record of the Treasurer of State, the Auditor of State, the Chief Fiscal Officer of the State, and the department.

(2) The secretary shall submit any transfer plan to and must receive approval of the plan from the Chief Fiscal Officer of the State, the Governor, and the Legislative Council ~~prior to~~ before the effective date of the transfer.

(e) ~~Provided, that any~~ Any nongeneral revenue funding that may remain in the fund at the end of any fiscal year shall be carried over into the next fiscal year, and all obligated general revenue funding that may remain in the fund at the end of any fiscal year shall be carried over into the next fiscal year to satisfy ~~such any~~ legal and contractual obligations that have been entered into ~~prior to~~ before the end of the fiscal year.

(f) Determining the amount of funds appropriated to a state agency is the prerogative of the General Assembly and is usually accomplished by delineating specific

line items and by identifying the appropriation and funding attached to that line item. The General Assembly has determined that the department could be operated more efficiently if some flexibility is given to ~~that agency~~the department. That flexibility is being accomplished by providing transfer authority in subsection (d) of this section, and since the General Assembly has granted the ~~agency~~department broad powers under the transfer authority concept, it is both necessary and appropriate that the General Assembly maintain oversight of the utilization of the transfer authority by requiring prior approval of the Legislative Council in the utilization of this transfer authority. Therefore, the requirement of approval by the Legislative Council is not a severable part of this section. If the requirement of approval by the Legislative Council is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1021] White River Navigation Fund.

(a) There is ~~established~~created on the ~~State Treasury books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State~~ a miscellaneous fund to be known as the "White River Navigation Fund".

(b) ~~The fund shall consist of into which shall be deposited and allocated such moneys as that~~ may be ~~provided therefor~~appropriated for the fund by the General Assembly.

~~(b)(c) These moneys~~The fund shall be used by the Arkansas Waterways Commission in making available the state funds that may be required by the Congress of the United States in connection with the White River Navigation Project, ~~in the event if~~ the United States Congress ~~shall authorize~~authorizes the project, and shall provide funds to the United States Army Corps of Engineers for ~~# the project~~, conditioned upon the State of Arkansas' providing financial assistance in connection with defraying a portion of the cost of the project.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1023] Special account for youth services centers.

All funds received by the youth services centers from tie-in fees charged persons who connect with the water lines installed under ~~the provisions of~~ Acts 1961 (1st Ex. Sess.), No. 9, shall be deposited into the State Treasury to the credit of a special account to be used for future construction, repairs, and improvements at the youth services centers.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1024] Arkansas Public Service Commission Tax Division Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Public Service Commission Tax Division Trust Fund”.

(b) The Arkansas Public Service Commission Tax Division Trust Fund shall be used for the maintenance, operations, and improvement of the Tax Division of the Arkansas Public Service Commission in carrying out its functions, powers, and duties as set out by law and by rules not inconsistent with law.

(c) The Arkansas Public Service Commission Tax Division Trust Fund shall consist of:

(1) The proportion due the Tax Division of the Arkansas Public Service Commission of those ad valorem taxes levied on rolling stock as set out in §§ 26-26-1614 — 26-26-1616, as prescribed in § 19-5-906;

(2) Moneys transferred from the Arkansas Public Service Commission Fund in such amount as provided by this section in order to support those activities of the Tax Division of the Arkansas Public Service Commission that relate to the assessment and levying of taxes on utility property; and

(3) Moneys transferred from the Miscellaneous Agencies Fund Account in an amount that shall not exceed the difference between the total appropriation provided by the General Assembly for the Tax Division of the Arkansas Public Service Commission and the aggregate total of:

(A) The prior year remaining balance in the Arkansas Public Service Commission Tax Division Trust Fund; and

(B) The transfer provided from the Arkansas Public Service Commission Fund.

(d) On July 1 of each fiscal year, the amount of the transfer from the Arkansas Public Service Commission Fund to the Arkansas Public Service Commission Tax Division Trust Fund shall be in an amount which is equal to sixty-five percent (65%) of the difference between the total appropriation provided by the General Assembly for personal services and operating expenses of the Tax Division of the Arkansas Public Service Commission for the current fiscal year and the balance remaining in the Arkansas Public Service Commission Tax Division Trust Fund on the immediately preceding June 30.

Codifier's Note. The fund name is being changed to align the fund name with the name of the Arkansas Public Service Commission and to make clear that the fund is a trust fund.

19-X-XXX. [19-5-1025] Department of Human Services Consolidated Cost Revolving Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Department of Human Services Consolidated Cost Revolving Fund”.

(b) The Treasurer of State ~~is hereby authorized to~~may establish a revolving fund for the Office of Finance and Administration of the Department of Human Services, for the purposes of providing a system to charge consolidated costs for such items as

postage, vehicle maintenance, vehicle insurance, vehicle license and title fees, tires and tubes, fuel, credit card purchases, office supplies, duplication supplies, micrographic supplies, equipment acquisition, equipment maintenance and repair, sales and use taxes, and various other licenses and permits. These items will be purchased by the Office of Finance and Administration through the use of the ~~revolving~~ fund and charged to each division and office as that division or office uses them. This will allow for the expenditure to be appropriately charged to the benefiting program.

(c)(1) The replenishment of the ~~revolving~~ fund ~~will~~ shall consist of such funds as budgeted by the division and offices for these items of cost ~~which that~~ could be general revenue, special revenue, federal funds, cash funds, or any other funds under the authority of the divisions and offices.

~~(d)~~(2) ~~Said account~~ The fund shall be replenished as needed but not less than six (6) times per fiscal year.

~~(d)~~ ~~Said account~~ The fund shall be established and maintained in accordance with procedures established by the Chief Fiscal Officer of the State.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1027] Environmental Education Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Environmental Education Fund".

(b)(1) The Environmental Education Fund shall consist of that portion of moneys transferred, ~~not to exceed two hundred seventy five thousand dollars (\$275,000) per fiscal year,~~ from the Hazardous Substance Remedial Action Trust Fund as ~~set out provided~~ in § 8-7-509,

(2) Moneys transferred under subdivision (b)(1) of this section shall not exceed two hundred seventy-five thousand dollars (\$275,000) per fiscal year.

~~(c) there to~~ The Environmental Education Fund shall be used by the Division of Environmental Quality to provide environmental educational materials and training.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1028] Abandoned Mine Reclamation Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Abandoned Mine Reclamation Fund".

(b) The fund shall consist of moneys received through a grant from the United States Secretary of the Interior pursuant to the state abandoned mine reclamation program.

~~(c) there to~~ The fund shall be used by the Division of Environmental Quality for ~~that the~~ program.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1029] Surface Coal Mining Operation Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Surface Coal Mining Operation Fund”.

(b) The fund shall consist of application and permit fees for surface coal mining;

~~(c) there to~~The fund shall be used by the Division of Environmental Quality only for the administration and enforcement of the Arkansas Surface Coal Mining and Reclamation Act of 1979, § 15-58-101 et seq., and as the state's matching percentage share for any grants available to the state for the administration and enforcement of the state program as defined in § 15-58-104.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1030] Lead-Based Paint-Hazard Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Lead-Based Paint-Hazard Fund”.

(b) The Lead-Based Paint-Hazard Fund shall consist of:

~~(1) all~~All moneys remaining in the Lead-Based Paint-Hazard Fund as of July 1, 2011;

~~(2) all~~All moneys recovered under the Arkansas Lead-Based Paint-Hazard Act of 2011, § 20-27-2501 et seq.; and

~~(3) any~~Any other moneys received by the state as a gift or donation to the Lead-Based Paint-Hazard Fund.

~~(c) to~~The Lead-Based Paint-Hazard Fund shall be used for the lead-based paint program as administered by the Department of Health as set out in the Arkansas Lead-Based Paint-Hazard Act of 2011, § 20-27-2501 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1031] Solid Waste Performance Bond Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Solid Waste Performance Bond Fund”.

(b) The fund shall consist of all forfeitures collected under the Arkansas Solid Waste Management Act, § 8-6-201 et seq.

~~(c) there to~~The fund shall be used only to accomplish remedial action, including closure of lands covered by performance bonds forfeited under the Arkansas Solid Waste Management Act, § 8-6-201 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1034] Juvenile Detention Facilities Operating Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Juvenile Detention Facilities Operating Fund”.

(b) The Juvenile Detention Facilities Operating Fund shall consist of moneys transferred from the Youth Services Fund Account of the Department of Human Services Fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1036] Research Development Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Research Development Fund”.

(b) The Research Development Fund shall consist of:

(1) funds~~Funds~~ transferred from the Higher Education Building Maintenance Fund; and

(2) any~~Any~~ other moneys provided by the General Assembly;

(c) there to~~The Research Development Fund shall~~ be used for the administration and operations of the Arkansas Research Development Program of the Division of Higher Education, as ~~set out~~provided in the Arkansas Research Development Act, § 6-61-801 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1038] Revenue Local Tax Revolving Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Revenue Local Tax Revolving Fund”.

(b) The fund shall consist of income taxes or any taxes not otherwise prohibited by law levied by counties or municipalities and for which the collection and administration of such taxes are performed by the state, as authorized in § 26-73-105, there to be transmitted at least quarterly in each state fiscal year to the local government levying the tax, all as ~~set out~~provided in §§ 26-73-101 — 26-73-109.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1039] Rural Health Services Revolving Fund.

(a) There is ~~hereby established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Rural Health Services Revolving Fund”.

(b) The Rural Health Services Revolving Fund shall consist of funds transferred from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, or any other funds made available by the General Assembly.

~~(c) there to~~ The Rural Health Services Revolving Fund shall be used to provide matching funds, on a fifty-fifty (50:50) cash basis up to a maximum of two hundred thousand dollars (\$200,000) per applicant, for assisting in the stabilizing of necessary medical services provided by county, local, commercial, or nonprofit operations, all as administered by the Department of Health as set out in the Rural Health Services Revolving Fund Act, § 20-12-401 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1040] Rural Medical Clinic Revolving Loan Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Rural Medical Clinic Revolving Loan Fund”.

(b) The fund shall consist of moneys provided by law.

~~(c) there to~~ The fund shall be used ~~solely and~~ exclusively for the making of loans by the State Board of Finance, upon application therefor, for the construction and equipping of rural medical clinics in rural areas of this state, as defined in § 20-12-202.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1041] City-County Tourist Facilities Aid Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “City-County Tourist Facilities Aid Fund”.

(b) The City-County Tourist Facilities Aid Fund shall consist of moneys deducted from the General Revenue Fund Account of the State Apportionment Fund in such amounts necessary to meet the quarterly payments to cities and counties that are parties to an agreement with the state, entered into pursuant to ~~§§ 14-171-204—14-171-209~~ [repealed] and § 14-171-210.

~~(c) there to~~ The City-County Tourist Facilities Aid Fund shall be administered by the State Board of Finance and disbursed by the Treasurer of State as ~~set out provided~~ in the City-County Tourist Meeting and Entertainment Facilities Assistance Law, § 14-171-201 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1042] Arkansas Water Resources Cost Share Revolving Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Arkansas Water Resources Cost Share Revolving Fund”.

(b)~~(1)~~ The fund shall consist of funds appropriated or otherwise secured for the purposes of cost sharing with the federal government in local water resources development projects and loan repayments to the fund~~;~~.

~~(c) there to~~ The fund shall be used to:

~~(1) provide~~Provide loans or grants to local governments ~~for the purposes as established as provided~~ in the Arkansas Water Resources Cost Share Finance Act, § 15-22-801 et seq.; and

~~(2) The fund may also be used to allow~~ Allow up to twenty percent (20%) of the total cost of a project as administrative costs.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1043] Drug Abuse Prevention and Treatment Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Drug Abuse Prevention and Treatment Fund”.

(b) The Drug Abuse Prevention and Treatment Fund shall consist of:

(1) Those moneys transferred or deposited from the State Administration of Justice Fund;

(2) ~~Such general~~General revenue ~~as that is~~ transferred from the Behavioral Health Services Fund Account;

(3) Federal reimbursement received on account of eligible expenditures;
and

(4) Other funds as may be provided by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1044] Law Enforcement and Prosecutor Drug Enforcement Training Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Law Enforcement and Prosecutor Drug Enforcement Training Fund”.

(b) The Law Enforcement and Prosecutor Drug Enforcement Training Fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1045] County Jail Reimbursement Fund.

(a) ~~The County Jail Reimbursement Fund is created and established~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "County Jail Reimbursement Fund".

~~(b) and~~ The fund shall consist of those general revenues or general improvement funds that may be provided by law.

~~(b)(c)~~ (c) The fund shall be used by the Division of Correction for reimbursing counties housing prisoners sentenced to the Division of Correction.

~~(e)(d)~~ (d) The fund shall be used by the Division of Community Correction for reimbursing counties that are housing prisoners:

- (1) Sentenced to the Division of Community Correction;
- (2) Placed on probation if the probation is accompanied by incarceration in the Division of Community Correction; or
- (3) Confined in a county jail under any prerelease program or sanction imposed in response to a violation of a supervised condition.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1046] Building Authority Division Maintenance Fund.

(a) ~~(1)~~ There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Building Authority Division Maintenance Fund".

~~(2) The fund shall be used for the maintenance, operation, and improvement of lands, buildings, and facilities that may be acquired by the Building Authority Division.~~

(b)(1) The fund shall consist of all moneys received in connection with the leasing, management, and operation of building facilities and lands belonging to or managed by the ~~division~~ Building Authority Division.

(2) The moneys received by the division are declared to be nonrevenue receipts.

~~(c) The fund shall be used for the maintenance, operation, and improvement of lands, buildings, and facilities that may be acquired by the division.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1047] Arkansas Medicaid Rebate Program Revolving Fund — Arkansas Medicaid Rebate Program Revolving Fund Act of 1991 — Definition.

(a) This section shall be known and may be cited as the "Arkansas Medicaid Rebate Program Revolving Fund Act of 1991".

(b) As used in this section, ~~the term~~ "drug manufacturer" means any person, partnership, corporation, or other institution or entity ~~which that~~ is engaged in the production, preparation, propagation, compounding, conversion, or processing of drugs, either directly or indirectly by extraction from the substance of natural origin, or independently by means of chemical synthesis, or by a combination of extraction and

chemical synthesis, or in the packaging, repackaging, labeling, relabeling, and distribution of drugs.

~~(c) There is established a fund to be known as the “Arkansas Medicaid Rebate Program Revolving Fund” which is created on the books of the Treasurer of State. The fund shall be administered by the Division of Medical Services of the Department of Human Services.~~(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Arkansas Medicaid Rebate Program Revolving Fund”.

(2) The fund shall be administered by the Division of Medical Services of the Department of Human Services.

(d)(1) The Department of Human Services is authorized to receive moneys in the form of rebates from drug manufacturers as established by contract or pursuant to the provisions of the Omnibus Budget Reconciliation Act of 1990, Pub. L. No. 101-508.

(2) Any moneys accruing to the department through these rebates shall be deposited into the State Treasury as nonrevenue receipts to be credited to the ~~fund~~ Arkansas Medicaid Rebate Program Revolving Fund and transferred by the Secretary of the Department of Human Services to the Department of Human Services Medicaid Paying Accounts Account to be used solely for paying pharmacy claims in the Arkansas Medicaid Drug Rebate Program.

(3) Any general revenues that accrue as a result of the receipt of the Medicaid rebate shall be transferred to the Department of Human Services Grants Fund Account.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1051] Parks and Tourism Outdoor Recreation Grants Fund.

(a) There is created ~~and established~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Parks and Tourism Outdoor Recreation Grants Fund”.

(b) The fund shall consist of ten percent (10%) of those special revenues as specified in § 19-6-301(145).

~~(c) there to~~ The fund shall be used by the Department of Parks, Heritage, and Tourism for making grants for outdoor recreational purposes to cities and counties of this state in accordance with the Statewide Comprehensive Outdoor Recreation Plan as ~~set out~~ provided in § 15-12-103.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1052] Justice Building Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Justice Building Fund”.

(b) The Justice Building Fund shall consist of all moneys transferred or deposited from the State Administration of Justice Fund.

~~(c) there to~~ The Justice Building Fund shall be used exclusively by the Building Authority Division for the maintenance of the Arkansas Justice Building.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1053] Trial Expense Assistance Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Trial Expense Assistance Fund".

(b) The Trial Expense Assistance Fund shall consist of moneys transferred to it from the Miscellaneous Revolving Fund.

~~(c) there to be paid~~ The Trial Expense Assistance Fund shall be used to pay for reimbursement of costs incurred in certain trials as set out in § 16-92-109.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1054] Cities in School Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Cities in School Fund".

(b) The Cities in School Fund shall consist of those moneys transferred from the General Revenue Fund Account of the State Apportionment Fund.

~~(c) there to~~ The Cities in School Fund shall be used for providing grants to community-based pilot programs directed toward solving problems of children and their families as ~~set out provided~~ in Acts 1992 (1st Ex. Sess.), No. 1, §§ 7, 8.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1055] Division of Information Systems Revolving Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Division of Information Systems Revolving Fund".

(b)(~~1~~) The fund shall consist of:

~~(1) nonrevenue~~ Nonrevenue receipts derived from services provided to various agencies of the federal, state, city, and county governments; and

~~(2) any~~ Any other moneys ~~which that~~ may be provided by law.

~~(c)(2)~~ The fund shall be used for the maintenance, operation, and improvement of the Division of Information Systems as ~~set out provided~~ in the Arkansas Information Systems Act of 1997, § 25-4-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1056] Information Technology Reserve Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Information Technology Reserve Fund”.

(b)(+) The Information Technology Reserve Fund shall consist of:

(1) ~~those~~Those funds transferred from the Division of Information Systems Revolving Fund in an amount up to the authorized reserve for equipment acquisition as certified by the Chief Fiscal Officer of the State within thirty (30) days following the closing of each fiscal year;

(2) ~~any~~Any loans which that may be received from the Budget Stabilization Trust Fund; and

(3) ~~any~~Any other moneys which that may be provided by law.

(c)(2) The Information Technology Reserve Fund shall be used exclusively for major equipment acquisitions or improvements as ~~set out~~provided in § 25-4-122.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1059] Technology Equipment Revolving Loan Fund.

(a) There is established a cash fund, as defined by § 19-4-801, to be known as the “Technology Equipment Revolving Loan Fund”.

(b) The funds for the Technology Equipment Revolving Loan Fund shall consist of all moneys appropriated for the purpose of the fund, all moneys transferred to the fund pursuant to law, all moneys required by the provisions of this section or any other law to be paid into or credited to the fund, all moneys, including interest, paid by borrowers to the fund in repayment of loans made from the fund, and all moneys given to the fund by interested individuals or entities, and the Technology Equipment Revolving Loan Fund Committee shall be authorized to accept the moneys on behalf of the fund from any source, including federal and state grants.

(c) The purpose of the fund shall be to provide qualified individuals with disabilities and their family members with the financial opportunity to purchase or modify equipment, facilities, and related services used by one (1) or more persons with a disability to enhance independence, productivity, and full participation in the community. Expenditures from the fund may include, but are not limited to, communication devices, prostheses, wheelchairs, wheelchair car-lifts, ramps and roll-in showers and telecommunication devices for persons who are deaf or hearing impaired, and devices which allow persons who are blind or visually impaired to discern printed materials.

(d) Unexpended moneys contained in the fund at the end of the fiscal year shall be carried forward from year to year.

Codifier's Note. No changes.

19-X-XXX. [19-5-1060] Major Industry Facilities Incentive Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Major Industry Facilities Incentive Fund”.

(b) The Major Industry Facilities Incentive Fund shall consist of those moneys transferred from the General Revenue Fund Account of the State Apportionment Fund.

(c) ~~there to The Major Industry Facilities Incentive Fund shall~~ be used for making payments to state agencies or political subdivisions as ~~set out provided~~ in the Major Industry Facilities Incentive Act, § 15-4-1801 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1063] Emergency Medical Services Revolving Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Emergency Medical Services Revolving Fund”.

(b) The fund shall consist of those funds ~~which that~~ may be made available.

(c) ~~there to The fund shall~~ be administered by the Department of Health as ~~set out provided~~ in § 20-13-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1066] Nursing Student Scholarship Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Nursing Student Scholarship Fund”.

(b) The fund shall consist of:

(1) ~~funds~~ Funds appropriated for nursing student scholarships; and
(2) ~~grants~~ Grants, contributions, or gratuities derived from federal means or private persons or corporations.

(c) ~~there to The fund shall~~ be used for providing scholarships or financial assistance to nursing students, as administered by the Graduate Nurse Educator Loan and Scholarship Board as ~~set out provided~~ in § 6-81-1201 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1067] Geology Map Resale Revolving Fund.

(a) There is ~~hereby established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Geology Map Resale Revolving Fund”.

(b) The fund shall consist of moneys received from the resale of publication of maps by the Arkansas Geological Survey.

~~(c) there to~~ The fund shall be used for personal services and operating expenses relating to the purchase of publication of maps for resale by the Arkansas Geological Survey, as authorized in Acts 1975, No. 80, § 6.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1068] County Road Construction and Maintenance Revolving Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “County Road Construction and Maintenance Revolving Fund”.

(b) The County Road Construction and Maintenance Revolving Fund shall consist of moneys transferred from the Budget Stabilization Trust Fund from time to time, not to exceed the amount as set out in § 27-72-317~~2~~.

~~(c) there to~~ The County Road Construction and Maintenance Revolving Fund shall be used for making advance transfers to the several county highway funds, state-aid road funds, federal-aid secondary road funds, and all other provisions of county road construction assistance as administered by the Chief Fiscal Officer of the State, as ~~set out~~ provided in §§ 27-72-301, 27-72-305, 27-72-312, 27-72-313, 27-72-315, and 27-72-317 — 27-72-319.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1070] Arkansas Agricultural Marketing Grants Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Agricultural Marketing Grants Fund”.

(b) The fund shall consist of the fees specified by § 19-6-839(b) and such moneys as may be provided by law~~;~~

~~(c) there to~~ the be used for making payments of grants to eligible Arkansas wineries with respect to the purchase of grapes, fruits, berries, or vegetables produced in this state and purchased for use in this state for the production of wine.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1071] Wastewater Licensing Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Wastewater Licensing Fund”.

(b)(~~1~~) The fund shall consist of examination, license, and license renewal fees as set out in § 8-5-209.

(c)(~~2~~) The fund shall be used only for the administration of § 8-5-201 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1074] Information Network of Arkansas Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Information Network of Arkansas Fund".

(b) ~~All~~The fund shall consist of all moneys received by the Information Network of Arkansas from gifts, donations, grants, or any other sources available by law.

(c) The fund shall be deposited in the State Treasury and credited to the Information Network of Arkansas Fund, which is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State until expended or otherwise exhausted pursuant to used as provided in the Information Network of Arkansas Act, § 25-27-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1076] Higher Education Tuition Adjustment Fund — Intent.

(a) ~~The Higher Education Tuition Adjustment Fund is~~There is created upon on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Higher Education Tuition Adjustment Fund".

(b) The fund shall consist of ~~such~~ revenues allocated to ~~it~~the fund by law.

(b)(c) It is the intent of the General Assembly that the fund ensure that bona fide Arkansas income taxpayers, and their dependents, who are residents of a bordering state in a contiguous county to the Arkansas state line, which is contiguous to a county where an institution of higher education is located receive the same higher education opportunities as all other ~~said~~ taxpayers.

(e)(d)(1) In establishing this policy, it is the intent of the General Assembly that taxpayers should have affordable access to the state's higher education institutions.

(2) Further, the Division of Higher Education ~~will~~shall require each institution to track and report the number of qualifying students each year.

(3) A list of students who benefit from the out-of-state tuition waiver, including their Social Security number or their Arkansas taxpaying parents' or guardians' names and Social Security numbers, ~~will~~shall be furnished by the division to the Department of Finance and Administration for confirmation that they or their parents are employed in Arkansas at a wage in excess of five thousand five hundred dollars (\$5,500) per ~~annum~~year.

(4) Documentation should be either an official W-2 form from an Arkansas employer reflecting wages of at least five thousand five hundred dollars (\$5,500) in the tax year ~~prior to~~before enrollment in college or official employer verification of a current year salary minimum of at least five thousand five hundred dollars (\$5,500), which the college ~~will~~shall keep on file for enrollment audit purposes.

(d)(e)(1) The Director of the Division of Higher Education shall determine the difference between the amount of tuition revenue ~~which~~that would have been generated

by charging the Arkansas Higher Education Coordinating Board-approved out-of-state tuition rate to ~~said-the~~ students as compared to approved in-state or out-of-district rates.

(2) Upon such a determination, the director shall certify to the Chief Fiscal Officer of the State and the Treasurer of State ~~such-the~~ amounts ~~as-that~~ are required to be transferred from the fund.

(3) Upon receiving ~~such-the~~ certification, the Chief Fiscal Officer of the State and the Treasurer of State shall cause to be transferred the necessary funds and appropriation to the fund account of the institution receiving ~~such-the~~ certification from the director.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1077] Administrative Services — Client Specific Emergency Services Revolving Fund Paying Account.

(a) The Office of Finance and Administration of the Department of Human Services is authorized to establish and maintain as a cash fund account the Client Specific Emergency Services Revolving Fund Paying Account consisting of federal grants, aids, cash donations, reimbursements, and state general revenue, not to exceed a daily balance of ten thousand dollars (\$10,000), for delivery of immediate care, short-term, or emergency services to eligible clients.

(b) The account shall be established and maintained in accordance with procedures established by the Chief Fiscal Officer of the State for cash funds and shall be administered under the direction of the Secretary of the Department of Human Services.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1078] EMS Enhancement Revolving Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “EMS Enhancement Revolving Fund”.

(b)(2) The ~~EMS Enhancement Revolving Fund fund~~ shall consist of ~~such~~ revenue ~~as-that~~ may be provided by law.

(b)(c) Any funds remaining in the ~~EMS Enhancement Revolving Fund fund~~ at the end of the fiscal year shall be made available for distribution as follows:

(1) Fifty percent (50%) of the funds shall be available for distribution to the eligible state-licensed emergency medical services through a grant program managed by the Division of Emergency Medical Services of the Department of Health ~~pursuant to~~ under § 20-13-103;

(2) Ten percent (10%) of the funds shall be authorized for use by the division for administering the grant program prescribed in § 20-13-103, as well as for training, education, equipment, and supplies as needed to maintain staff proficiency in emergency medical services and testing support;

(3)(A) Five percent (5%) of the funds shall be authorized for the purposes of upgrading or instituting educational training sites and the increased availability of emergency medical services training programs.

(B) The training sites ~~must shall~~ meet the certification standards of the division;

(4)(A) Ten percent (10%) of the funds shall be authorized for the purpose of instituting special projects managed by the division that are directed toward the improvement of emergency medical services and the presentation of specialized training programs.

(B) ~~Such The~~ programs or projects shall meet the standards set forth in the United States Department of Transportation's National Standard Curriculum of 1998 for Emergency Medical Technician training and approved by the division;

(5) Twenty percent (20%) of the funds shall be authorized for the purpose of instituting and maintaining a trauma system and trauma registry; and

(6) Five percent (5%) of the funds shall be authorized for use by the division for:

(A) Maintaining quality emergency medical services; and

(B) Ensuring public safety and proper medical care by inspecting and licensing ambulance services and registering emergency medical services vehicles.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1080] Highway Safety Special Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Highway Safety Special Fund".

(b)(+) The Highway Safety Special Fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

(c)(?) The Highway Safety Special Fund shall be used for support of programs of the Arkansas Highway Safety Program.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1081] District Court Judge and District Court Clerk Education Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "District Court Judge and District Court Clerk Education Fund".

(b) The District Court Judge and District Court Clerk Education Fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

(c) ~~The District Court Judge and District Court Clerk Education Fund there to~~ shall be used for providing continuing education opportunities within the State of Arkansas to district court judges and district court clerks.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1082] Court Reporter's Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Court Reporter's Fund".

(b)~~(+)~~ The Court Reporter's Fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

~~(c)~~(2) The Court Reporter's Fund shall be used for paying such salaries, transcript fees, and expenses of court reporters as may be provided by law to be paid from state funds, as set out in § 16-13-508.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1083] Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund".

(b) The Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

~~(c) there to~~The Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund shall be used exclusively for the establishment and operation of alcohol abuse, drug abuse, and crime prevention programs in the counties.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1084] Waterworks Operators Licensing Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Waterworks Operators Licensing Fund".

(b) The fund shall consist of fines collected under § 17-51-102.

~~(c) there to~~The fund shall be used to defray the costs of administering § 17-51-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1085] Judicial Fine Collection Enhancement Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Judicial Fine Collection Enhancement Fund”.

(b) The fund shall consist of:

- ~~(1) the~~The time-payment fees established by § 16-13-704;
- ~~(2) electronic~~Electronic payment access fees established by § 16-92-118;
- ~~(3) court~~Court technology fees established by § 21-6-416;
- ~~(4) federal~~Federal court certified question fees and fees for Court of Appeals or Supreme Court decision petitions for rehearing established by § 21-6-401(a)(2) and (3), respectively; and
- ~~(5) fees~~Fees for electronic filing and public online access to court decisions and other court records established by § 21-6-401(d).

~~(c) there to~~The fund shall be used by the Administrative Office of the Courts for the purchase of computer hardware and software as ~~set out~~provided in § 16-13-712.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1086] Higher Education Consolidation Matching Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Higher Education Consolidation Matching Fund”.

(b) The fund shall consist of funds made available by the General Assembly.

~~(c) there to~~The fund shall be used to match documented savings at public institutions of higher education that consolidate or merge as ~~set out~~provided in § 6-60-102.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1087] Justice Building Construction Fund.

(a) There is created in accordance with §§ 19-4-801 — 19-4-803, 19-4-805, 19-4-806, and the Revenue Classification Law, § 19-6-101 et seq., a cash fund entitled the “Justice Building Construction Fund”, which shall be maintained in such depository bank or banks as may, from time to time, be designated by the Building Authority Division.

(b) All moneys transferred to and deposited into the fund, whether pursuant to § 16-10-310 or otherwise, and all income, interest, and earnings thereof, are declared to be cash funds, restricted in their use, and dedicated and are to be used solely for the financing of additions, extensions, and improvements to, the renovation of, and the equipping of such additions, extensions, and improvements of the Arkansas Justice Building situated on the State Capitol grounds. Such cash funds shall not be deemed to be a part of the State Treasury for any purpose, including, without limitation, the provisions of Arkansas Constitution, Article 5, § 29, Article 16, § 12, or Amendment 20, or any other constitutional or statutory provision.

(c) The fund shall be held and the amounts therein invested by the division in accordance with the authority provided in the Arkansas Justice Building Act, § 22-3-901

et seq. The division may also use the fund to provide for the repayment of obligations issued by the Arkansas Development Finance Authority pursuant to the State Agencies Facilities Acquisition Act of 1991, § 22-3-1401 et seq., to accomplish the purposes specified in subsection (b) of this section and to pay the costs and expenses related to the issuance of such obligations.

~~(d) The provisions of §§ 22-3-1402(c) [Repealed] and 22-3-1406 [Repealed] shall not be applicable in any respect to the construction of additions or extensions to, the renovation of, or the equipping of such additions, extensions, and renovations of the State Justice Building, and shall not, under any circumstances, constitute a limitation on or prohibition to the financing of such capital improvements by the Arkansas Development Finance Authority.~~

Codifier's Note. Subsection (d) of this section is being repealed because the efficacy of the subsection was dependent upon other Code sections that have been repealed. Technical changes have also been made to this section.

19-X-XXX. [19-5-1088] Bail Bondsman Board Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Bail Bondsman Board Fund”.

(b) The fund shall consist of those moneys collected under §§ 17-19-111 and 17-19-301 and other moneys from the collection of fees.

~~(c) there to~~The fund shall be used exclusively for the operation of the Professional Bail Bond Company and Professional Bail Bondsman Licensing Board.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1089] Health Facility Services Revolving Fund.

~~(a)~~ There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Health Facility Services Revolving Fund”.

~~(b)~~ The fund shall consist of those fees collected under §§ 17-107-205, 20-7-117(e), 20-9-214(b), 20-9-222, and 20-10-812(a), and deposited as nonrevenue receipts.

~~(c)(1) to~~The fund shall be used by the Division of Health Facility Services of the Department of Health for ~~the purpose of~~ supporting and operating programs through which ~~these~~ fees under §§ 17-107-205, 20-7-117(e), 20-9-214(b), 20-9-222, and 20-10-812(a) were collected.

~~(2)~~ Any unexpended balance of such fees in the fund at the end of each state fiscal year shall be carried forward to the next fiscal year to be used for the same intent and purposes as ~~set forth~~provided in §§ 17-107-205, 20-7-117(e), 20-9-214(b), 20-9-222, and 20-10-812(a).

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1095] Military Support Revolving Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Military Support Revolving Fund”.

(b)(1) The Military Support Revolving Fund shall consist of:

(A) All funds provided by law for the Military Support Revolving Fund;

(B) All moneys received by the Department of the Military from the United States Army, the United States Air Force, the United States Navy, foreign allied governments, and reserve forces of the United States, allied nations, and other federal agencies; and

(C) All federal reimbursements received by the Department of the Military under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. § 5121 et seq., for expenditures from the Military Support Revolving Fund.

(2) All reimbursements and payments to the Military Support Revolving Fund from any source shall be considered a refund to expenditures.

(c) The Military Support Revolving Fund shall be used by the department to pay reimbursements for periodic, short-term personnel augmentation for National Guard members on state active duty for costs incurred in training activities, which shall include without limitation, goods, supplies, rations, fuel, operating expenses, and related costs and expenses.

(d) As federal reimbursements replenish the Military Support Revolving Fund, the department is authorized to return funds, as necessary, to the Special Military Fund.

Codifier's Note. No changes.

19-X-XXX. [19-5-1096] Arkansas Real Property Reappraisal Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Arkansas Real Property Reappraisal Fund”.

(2)(A) The ~~proceeds of the~~ fund shall be used to pay counties and professional reappraisal companies for the reappraisal of real property required by ~~this subchapter~~ § 26-26-1901 et seq. and shall be in lieu of real property reappraisal funding by the local taxing units in each county of this state.

(B) There shall be no deduction from the proceeds of the fund to pay any other fees or expenses except as provided in § 26-26-1901 et seq.

(b) For cause and after an opportunity for hearing, the Director of the Assessment Coordination Division may suspend or terminate the contract of any appraisal firm or county.

(c)(1) The fund proceeds shall be distributed monthly, except when there is a determination by the Assessment Coordination Division that proper reappraisal procedures established by the division are not being followed.

(2)(A)(i) Upon a finding by the division that proper reappraisal procedures are not being followed, the county assessor or contractor shall be notified that

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the reappraisal is out of compliance with accepted guidelines established in § 26-26-1901 et seq. and rules enacted pursuant ~~thereto~~ to § 26-26-1901 et seq.

(ii) The division shall notify the county assessor or contractor in writing that the assessor or contractor has thirty (30) days in which to bring the reappraisal into compliance.

(B) If there is a further finding that proper reappraisal procedures are not being followed, the contract shall be promptly terminated and the division shall negotiate another contract and management plan for the completion of the reappraisal project.

(d) Based on its expertise and the criteria and requirements set forth in § 26-26-1901 et seq., the division shall establish by rule the findings that indicate that proper reappraisal procedures are not being followed.

(e) At the end of each countywide reappraisal, the division shall issue a report of the status of the county.

Codifier's Note. Relevant language from repealed § 19-5-1207 has been added to this section as subdivision (a)(2)(B). Technical changes have also been made.

19-X-XXX. [19-5-1097] Public Roads Incentive Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Public Roads Incentive Fund" ~~of the Arkansas Economic Development Council.~~

(b) The fund shall consist of:

(1) contributions ~~Contributions~~ made by taxpayers for public roads projects approved by the Director of the Arkansas Economic Development Commission; and

(2) any ~~Any~~ other funds as are designated or deposited to the fund by law.

(c)(1) A separate account shall be established for each project, and contributions for a project shall be applied to provide funding assistance for that project.

(2) Any contributions ~~which that~~ remain in the fund when a project is completed or terminated shall be held and applied to other public roads projects in ~~such~~ the manner as that the director ~~shall direct~~ determines.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1098] Breast Cancer Research Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Breast Cancer Research Fund".

(b) ~~(1)~~ The fund shall consist of:

(1) twenty ~~Twenty~~ percent (20%) of those special revenues as specified in § 19-6-301(192);

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~~(2) that-That~~ portion of those special revenues as specified in ~~§ 19-6-301(201);~~ and

~~(3) those-Those~~ general revenues ~~as-that~~ may be provided by law.

~~(c)(2)~~ The fund shall be used exclusively ~~for those purposes as set out as provided~~ in § 20-15-1303.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1099] Breast Cancer Control Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Breast Cancer Control Fund”.

(b)(+) The fund shall consist of:

~~(1) that-That~~ portion set out in § 26-57-1106 of those special revenues specified in ~~§ 19-6-301(192);~~

~~(2) that-That~~ portion of those special revenues specified in ~~§ 19-6-301(201);~~ and

~~(3) those-Those~~ general revenues provided by law.

~~(c)(2)~~ The fund shall be used:

~~(1) exclusively for those purposes set out-Exclusively as provided~~ in § 20-15-1304; and

~~(2) -at-At~~ the option of the Department of Health and in amounts not to exceed that appropriated by the General Assembly for such purposes, for cervical cancer.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1202] Reward Pool Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Reward Pool Fund”.

(b)(+) The fund shall consist of all monetary donations or gifts made by private citizens and corporations.

~~(c)(2)~~ The fund shall be used for the payment of rewards or enhancing state-funded rewards for information leading to the arrest of persons committing arson, as administered by the Governor and as ~~set out-provided~~ in § 5-38-301.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1205] Youth Services Facilities Needs Fund.

(a) There is ~~established-created~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Youth Services Facilities Needs Fund”.

(b)(+) The Youth Services Facilities Needs Fund shall consist of funds transferred to it from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, and other funds authorized by law.

(c)(2) The Youth Services Facilities Needs Fund shall be used for contracts, repairs, acquisition, construction, equipment, and operational expenses to improve the facilities of the Division of Youth Services.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1206] Building Authority Division Real Estate Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Building Authority Division Real Estate Fund".

(b)(1) The Building Authority Division Real Estate Fund shall consist of funds transferred to it from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, or other funds, gifts, bequests, foundation grants and gifts, Governor's Emergency Fund or other emergency funds, federal grants and matching funds, short-term loans and advances, proceeds from bond issues, leases, service charges or fees, interagency transfers of funds, partnerships and debentures, and other funds as may be appropriated by the General Assembly.

(2) The Building Authority Division Real Estate Fund shall be used to acquire either by deed or by lease, to own or operate, to maintain, to repair, to renovate, to develop, or to construct real properties, including any necessary demolition and site improvements, for use by state agencies, as defined in § 22-2-102, for capital improvement needs under the jurisdiction of the Building Authority Division.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1209] Rural Physician Incentive Revolving Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous revolving fund to be known as the "Rural Physician Incentive Revolving Fund."

(b) Any unexpended balance in the fund at the end of each state fiscal year shall be carried forward to the next fiscal year to be used for the same intent and purpose set forth in § 20-12-501 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1211] Department of Labor and Licensing Special Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special fund to be known as the "Department of Labor and Licensing Special Fund".

(b) The Department of Labor and Licensing Special Fund shall consist of:

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(1) Those special revenues set out in § 19-6-301(25), (36), (72), (112), (158), (180), and (251); and

(2) The fee, penalty, and assessment income and all other income, the disposition of which is not otherwise provided by law, of the Department of Labor and Licensing.

(c) The Department of Labor and Licensing Special Fund shall be used for the maintenance, operation, and improvements required by the department in carrying out the special revenue programs enumerated in subsection (b) of this section, and to defray the costs of the maintenance, operation, and improvements required by the department or the Secretary of the Department of Labor and Licensing in carrying out the functions, powers, and duties imposed by law on the department or the secretary.

(d) The secretary, with the approval of the Chief Fiscal Officer of the State, is authorized to transfer funds from the Department of Labor and Licensing Special Fund to the Department of Labor and Licensing Fund Account.

Codifier's Note. No changes.

19-X-XXX. [19-5-1213] Arkansas Athletic Commission Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Arkansas Athletic Commission Fund".

(b)~~(1)~~ The fund shall consist of those fees set out in § 17-22-101.

~~(c)(2)~~ The fund shall be used ~~for those purposes set out as provided~~ in § 17-22-101.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1217] Computer and Electronic Recycling Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Computer and Electronic Recycling Fund".

(b) The fund shall be administered by the Division of Environmental Quality and may be used to:

(1) Promote market research and development grants to determine the most efficient means of collecting, transporting, and processing scrap electronic equipment;

(2) Work with the Department of Finance and Administration and the Marketing and Redistribution Section to establish statewide contracts for computer and electronics recycling and demanufacturing businesses; and

(3) Support and fund other measures necessary to implement and promote the recycling, donation, demanufacturing, or disposal options for computers and electronic equipment.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1219] ~~Department of Economic Development~~Arkansas Economic Development Commission Super Projects Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “~~Department of Economic Development~~Arkansas Economic Development Commission Super Projects Fund”.

(b) The fund shall consist of such funds as may be provided by law.

~~(c) there to~~ The fund shall be used for economic development super projects of the Arkansas Economic Development Commission.

Codifier's Note. Technical changes only. The Department of Economic Development was renamed the Arkansas Economic Development Commission by Acts 2007, No. 1602, § 1.

19-X-XXX. [19-5-1220] Drug Prevention and Intervention Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Drug Prevention and Intervention Program Fund”.

(b) The fund shall consist of such revenues authorized by law.

(c) The fund shall be used by the Department of Health to fund drug prevention and intervention activities.

Codifier's Note. No changes.

19-X-XXX. [19-5-1221] Port Priority Improvement Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Port Priority Improvement Fund”.

(b)~~(+)~~ The fund shall consist of the funds or other moneys that may be deposited into the fund as provided by the General Assembly.

~~(c)(2)~~ The fund shall be used ~~for to~~:

(1) the purpose of providingProvide financial assistance to public port authorities as set out in the Arkansas Port Priority Improvement Program Act, § 15-23-901 et seq., and

(2) for development ofDevelop port infrastructure, including paying for associated engineering and construction costs.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1225] Nonpartisan Filing Fee Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Nonpartisan Filing Fee Fund”.

(b)~~(1)~~ The fund shall consist of nonpartisan office filing fees under § 7-10-103.

~~(c)~~(2) The fund shall be used to cover the cost of election expenses of the State Board of Election Commissioners as ~~set out~~provided in § 7-10-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1227] Educational Adequacy Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Educational Adequacy Fund”.

(b) After the Treasurer of State has made deductions from the revenues under § 19-5-203(b)(2)(A), the Educational Adequacy Fund shall consist of:

(1) All net revenues collected due to enactments of the Eighty-Fourth General Assembly meeting in Second Extraordinary Session, unless a different distribution of those additional net revenues is otherwise provided in the act creating those additional net revenues;

(2) The revenues credited to the Educational Adequacy Fund under § 26-54-113(b)(2);

(3) The revenues generated by § 26-52-302(d), § 26-52-316, § 26-52-317(c)(1)(C), § 26-52-319(a)(2)(C), § 26-53-107(d), § 26-53-145(c)(1)(C), § 26-53-148(a)(2)(C), § 26-56-224(c)(3), and § 26-57-1002(d)(1)(A)(ii); and

(4) Other revenues as provided by law.

(c) (1) The Chief Fiscal Officer of the State will determine, from time to time, the amount of funds required from the Educational Adequacy Fund which, when added to other resources available to the Division of Elementary and Secondary Education Public School Fund Account of the Public School Fund and the Division of Elementary and Secondary Education Fund Account of the Education Fund, is needed to fulfill the financial obligation of the state to provide an adequate educational system as authorized by law and shall certify the amounts to the Treasurer of State.

(2) At the end of each month, the Treasurer of State shall transfer all moneys available from the Educational Adequacy Fund to the Division of Elementary and Secondary Education Public School Fund Account of the Public School Fund and to the Division of Elementary and Secondary Education Fund Account of the Education Fund until the sum of all transfers from the Educational Adequacy Fund equals the amounts determined in subdivision (c)(1) of this section, there to be used as determined by law.

(d) In the event the Chief Fiscal Officer of the State determines that the transfers from the Educational Adequacy Fund, when added to the other resources available to the Division of Elementary and Secondary Education Public School Fund Account of the Public School Fund, are not sufficient to meet the state's financial obligation to provide an adequate educational system as authorized by law, the additional amount required shall be transferred from the other funds and fund accounts, except the Educational

Facilities Partnership Fund Account, within § 19-5-402 ~~and § 19-5-404(a) [repealed]~~ based upon the proportion that each of the remaining funds and fund accounts, excluding the Educational Facilities Partnership Fund Account, bears to the total of the remaining funds and fund accounts in § 19-5-402 ~~and § 19-5-404(a) [repealed]~~.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1228] Area Agencies on Aging Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Area Agencies on Aging Fund".

(2) The Treasurer of State shall credit to the fund the amount certified each quarter under § 26-51-2507.

(b)(1) The Treasurer of State shall distribute moneys in the fund to the Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services to be distributed to the eight (8) area agencies on aging based on the division's funding formula.

(2) The division's funding formula shall take into consideration the following factors without limitation:

(A) The geographical distribution of the older individuals in the state; and

(B) The distribution of the older individuals in the state who have the greatest economic need and social need, with particular consideration of the low-income minority older individuals.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1229] Purchase and Corporate Travel Card Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous revolving fund to be known as the "Purchase and Corporate Travel Card Program Fund".

(b) The fund shall be used for rebates from vendor banks, distribution to participating agencies, and operating expenses connected with the administration of the Purchase and Corporate Travel Card Program.

Codifier's Note. No changes.

19-X-XXX. [19-5-1230] UAMS Cancer Research Center Matching Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "UAMS Cancer Research Center Matching Fund".

(b) The fund shall consist of such revenue as may be authorized by law.

(c) The fund shall be used as matching funds for the construction of and endowments for the Arkansas Cancer Research Center of the University of Arkansas for Medical Sciences.

(d)(1) The Chief Fiscal Officer of the State shall release funds to the University of Arkansas for Medical Sciences on a matching basis in an amount equal to the amount of grants and donations received as cash, cash equivalent, or an in-kind property pledge enforced by a binding written agreement. The period for which grants and donations shall be counted for matching purposes shall be January 1, 2007 — June 30, 2009.

(2) The release of the funds shall be upon documentation demonstrating that the matching requirement has been met. The documentation shall be signed by the Chancellor of the University of Arkansas for Medical Sciences.

(3) Requests for the release of funds may be made on a quarterly basis, and pending a favorable review of the documentation by the Chief Fiscal Officer of the State, payments shall be made in the first month following the request.

Codifier's Note. No changes.

19-X-XXX. [19-5-1231] Economic Development Incentive Quick Action Closing Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Economic Development Incentive Quick Action Closing Fund".

(b) The Economic Development Incentive Quick Action Closing Fund shall consist of:

(1) ~~money~~ Money transferred from the General Revenue Allotment Reserve Fund; and

(2) ~~any~~ Any other money provided by law.

(c) The Economic Development Incentive Quick Action Closing Fund shall be used by the Arkansas Economic Development Commission for investment incentives to compete with other states to attract new business and economic development to the state or to retain existing business in the state.

(d) Money from the Economic Development Incentive Quick Action Closing Fund may be used in conjunction with other incentives offered by the state to attract new business or retain existing business.

(e)(1) Any proposed use of the Economic Development Incentive Quick Action Closing Fund by the Arkansas Economic Development Commission shall first be approved by the Governor.

(2) Upon approval by the Governor, the Governor shall submit the proposed use of the Economic Development Incentive Quick Action Closing Fund for the review of the Legislative Council.

(f) The Arkansas Economic Development Commission shall submit an annual written report to the Legislative Council concerning the Economic Development Incentive Quick Action Closing Fund, which ~~will~~ shall contain the following:

(1) The name and address of the businesses receiving money from the Economic Development Incentive Quick Action Closing Fund;

- (2) The date, amount, and reason of the disbursements of money from the Economic Development Incentive Quick Action Closing Fund;
- (3) An evaluation of the effectiveness of the disbursements made from the Economic Development Incentive Quick Action Closing Fund; and
- (4) Any suggestions for improving the use of the Economic Development Incentive Quick Action Closing Fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1232] Division of Workforce Services Unemployment Insurance Administration Fund.

(a) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Division of Workforce Services Unemployment Insurance Administration Fund".

(b) ~~(1)~~ The fund shall consist of:

~~(1) the~~ The proceeds of the stabilization tax as specified in § 11-10-706(f), ~~and~~ any interest accruing on these revenues; ~~and~~

~~(2) any~~ Any other funds made available by the General Assembly.

~~(c)~~ ~~(2)~~ The fund shall be used for operating expenses of the unemployment insurance program necessary to the proper administration of the Division of Workforce Services Law, § 11-10-101 et seq., as determined by the Director of the Division of Workforce Services.

~~(e)~~ ~~(d)~~ The director shall report to the Legislative Council on a quarterly basis on all uses of the fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1234] Division of Workforce Services Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Division of Workforce Services Fund".

(b) The fund shall consist of:

~~(1) those~~ Those general revenues as may be authorized by law; and

~~(2) any~~ Any other nonfederal funds as may be provided by law.

(c) The fund shall be used for:

~~(1) the~~ The maintenance, operation, and improvement required by the Division of Workforce Services in carrying out those powers, functions, and duties imposed by law upon the Director of the Division of Workforce Services as set out in the Division of Workforce Services Law, § 11-10-101 et seq., and § 20-76-101 et seq.; ~~or~~

~~(2) any~~ Any other duties that may be imposed by law upon the division, ~~including those duties transferred to the division under the provisions of § 20-76-111 [repealed].~~

Codifier's Note. Obsolete language has been removed. Technical changes have also been made.

19-X-XXX. [19-5-1235] Science, Technology, Engineering, and Math Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Science, Technology, Engineering, and Math Fund".

(b) The fund ~~is established~~ shall be used for retaining, recruiting, and attracting competent science, technology, engineering, and math teachers by providing industry-competitive income to certified, qualified teachers who teach science, technology, engineering, and math subjects.

(c) The ~~fund shall be a miscellaneous fund whose fund's~~ balance shall not be reclaimed at the end of the biennium but shall be carried forward for the same use in subsequent years.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1236] Technology Acceleration Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Technology Acceleration Fund".

(b)(1) The Technology Acceleration Fund shall consist of funds transferred to it from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, or other funds, gifts, bequests, foundation grants and gifts, Governor's Emergency Fund or other emergency funds, federal grants and matching funds, proceeds from bond issues, service charges or fees, interagency transfers of funds, and other funds as may be appropriated by the General Assembly.

(2) The Technology Acceleration Fund shall consist of money transferred from the General Revenue Allotment Reserve Fund and any other money provided by law.

(c) The Technology Acceleration Fund shall be used by the Arkansas Economic Development Commission and the Arkansas Development Finance Authority for investment incentives to enhance the economy of the state through technology development.

(d) Money from the Technology Acceleration Fund may be used in conjunction with other incentives offered by the state to create, attract, or retain business.

(e)(1) Any proposed use of the Technology Acceleration Fund by the commission or the authority shall first be approved by the Governor.

(2) The commission and the authority shall make a joint recommendation to the Governor for any proposed use of the Technology Acceleration Fund.

Codifier's Note. No changes.

19-X-XXX. [19-5-1237] Innovate Arkansas Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Innovate Arkansas Fund”.

(b) The fund shall consist of funds as may be provided for by law.

(c) The fund shall be used by the Arkansas Economic Development Commission for the sole support of a contract between the commission and the entity selected to provide support and assistance for development and growth of knowledge-based and technology-based companies in the State of Arkansas.

Codifier's Note. No changes.

19-X-XXX. [19-5-1238] Sustainable Building Design Revolving Loan Fund.

(a) There is hereby created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Sustainable Building Design Revolving Loan Fund”.

(b)(1) The Sustainable Building Design Revolving Loan Fund shall consist of funds transferred to it from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, or other funds, gifts, bequests, foundation grants and gifts, Governor's Emergency Fund or other emergency funds, federal grants and matching funds, proceeds from bond issues, service charges or fees, interagency transfers of funds, and other funds as may be appropriated by the General Assembly.

(2) The Sustainable Building Design Revolving Loan Fund shall consist of funds received from agencies, boards, or commissions to repay loans for the Sustainable Building Design Program for State Agencies, funds made available by the General Assembly from time to time, and such revenues as may be authorized by law.

(c) The Sustainable Building Design Revolving Loan Fund shall be used to provide loans to agencies for the program as authorized by law and approved by the Chief Fiscal Officer of the State.

Codifier's Note. No changes.

19-X-XXX. [19-5-1239] Newborn Umbilical Cord Blood Initiative Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Newborn Umbilical Cord Blood Initiative Fund”.

(b) The fund shall consist of those funds provided by the income tax check-off program pursuant to § 26-51-2508, federal and private grants and donations, and any other funds authorized by law.

(c) The fund shall be used for the purposes set forth in the Newborn Umbilical Cord Blood Initiative Act, § 20-8-501 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-5-1240] Minority and Women-Owned Business Loan Mobilization Revolving Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Minority and Women-Owned Business Loan Mobilization Revolving Fund".

(b) The Minority and Women-Owned Business Loan Mobilization Revolving Fund shall consist of the unexpended fund balances remaining in the Small Business Loan Fund Account of the 82nd Session General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, as of the close of business on June 30, 2009, and such other funds as may be authorized by law.

(c) All reimbursements, repayments of loans, and interest earned and deposited into the Minority and Women-Owned Business Loan Mobilization Revolving Fund from any source shall be treated as a refund to expenditure.

(d) The Minority and Women-Owned Business Loan Mobilization Revolving Fund shall be used to promote the development of minority and women-owned business enterprises in the state, increase the ability of minority and women-owned business enterprises to compete for state contracts, and sustain the economic growth of minority and women-owned business enterprises in the state.

Codifier's Note. No changes.

19-X-XXX. [19-5-1241] Trial Court Administrator Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous ~~revenue~~ fund to be known as the "Trial Court Administrator Fund".

(b) The Trial Court Administrator Fund shall consist of those moneys transferred from the State Administration of Justice Fund, the first one hundred thousand dollars (\$100,000) collected annually from filing fees for the office of the prosecuting attorney, and other moneys as authorized by law.

(c) The Trial Court Administrator Fund shall be used for paying and reimbursing:
(1) Trial court administrators under § 16-13-3301 et seq.; and
(2) Substitute trial court administrators under § 16-10-801 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-1242] Fire Protection Licensing Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Fire Protection Licensing Fund".

(b) The fund shall consist of:

- (1) All funds provided by law for the fund; and
- (2) Examination and renewal fees charged pursuant to § 20-22-610.

(c) The fund shall be used for the maintenance, operation, and improvement as required by the Arkansas Fire Protection Licensing Board in carrying out the powers, functions, and duties as set out in § 20-22-601 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-5-1243] Arkansas Acceleration Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Arkansas Acceleration Fund".

(b) The fund shall consist of:

- (1) Funds provided by law; and
- (2) Grants made by any person or federal government agency.

(c) The fund shall be used by the Division of Science and Technology of the Arkansas Economic Development Commission to provide support and assistance for the accelerated growth of knowledge-based and high-technology jobs in the State of Arkansas through focused funding of the state initiatives and programs as defined under the Arkansas Acceleration Fund Act, § 15-3-501 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-5-1244] Health Information Technology Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Health Information Technology Fund".

(b)(1) All moneys collected under § 25-42-101 et seq. shall be deposited into the State Treasury to the credit of the Health Information Technology Fund as special revenues.

(2) The Health Information Technology Fund shall also consist of funds transferred to it from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, or other funds, gifts, bequests, foundation grants and gifts, Governor's Emergency Fund or other emergency funds, federal grants and matching funds, proceeds from bond issues, service charges or fees, interagency transfer of funds, and other funds that may be appropriated by the General Assembly.

(c) The Health Information Technology Fund shall be used by the Office of Health Information Technology for the operating expenses of the office and the State Health Alliance for Records Exchange.

Codifier's Note. No changes.

19-X-XXX. [19-5-1245] Arkansas Great Places Program Fund.

(a) The Division of Arkansas Heritage may establish in a bank authorized to do business in this state and selected by the division a revolving cash fund entitled “Arkansas Great Places Program Fund” into which the division shall deposit all funds received as matching funds from eligible organizations participating in the Arkansas Great Places Program under § 15-11-801 et seq.

(b) The division may receive gifts, grants, bequests, devises, and donations made to the division, amounts received as matching funds from eligible organizations participating in the Arkansas Great Places Program under § 15-11-801 et seq., and any other funds authorized by law to be used in the furtherance of the purposes of the Arkansas Great Places Program under § 15-11-801 et seq.

(c) In addition, the division may accept gifts, grants, or donations from the United States Government or agencies thereof, and private individuals, foundations, or concerns to be used for the purposes of the Arkansas Great Places Program under § 15-11-801 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-5-1246] County Juror Reimbursement Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous revenue fund to be known as the “County Juror Reimbursement Fund”.

(b) The County Juror Reimbursement Fund shall consist of those moneys transferred from the State Administration of Justice Fund and other moneys as authorized by law.

(c) The County Juror Reimbursement Fund shall be used for reimbursements to counties for a portion of the cost of per diem compensation for jurors and prospective jurors pursuant to § 16-34-106.

Codifier's Note. No changes.

19-X-XXX. [19-5-1247] County Voting System Grant Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “County Voting System Grant Fund”.

(b) The Secretary of State shall periodically remit to the Treasurer of State the fees the Secretary of State collects associated with the Uniform Commercial Code activity under §§ 4-9-525(a)(1), 4-9-525(a)(3), and 4-9-525(b)-(d), and the Treasurer of State shall deposit those funds into the County Voting System Grant Fund.

(c) The County Voting System Grant Fund shall be used by the Secretary of State to provide grants to counties to purchase voting system equipment, programming, and maintenance.

(d) A county that receives a grant from the County Voting System Grant Fund shall establish on the books of the county treasurer a fund to be known as the “voting

system grant fund” into which grants from the Secretary of State shall be paid under this section.

(e) The County Voting System Grant Fund may be used by the Secretary of State to issue refunds and reimbursements of fees collected for the grant program described in § 7-5-301(d)(2).

Codifier's Note. No changes.

19-X-XXX. [19-5-1248] Electrical Energy Advancement Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Electrical Energy Advancement Program Fund”.

(b) The fund shall consist of:

- (1) Funds provided by law;
- (2) Grants made by any person or federal government agency; and
- (3) Other funds that become available through energy programs.

(c) The fund shall be used by the Arkansas Statewide Energy Consortium under the Electrical Energy Advancement Program, § 6-61-1501 et seq., to provide opportunities for Arkansas citizens to legitimately pursue high-technology and knowledge-based jobs in the electrical energy sector of Arkansas by providing a statewide, collaborative educational system focused on this sector.

Codifier's Note. No changes.

19-X-XXX. [19-5-1249] Alternative Motor Fuel Development Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Alternative Motor Fuel Development Fund”.

(b) The fund shall consist of:

- (1) Grants made by a person, entity, or federal government agency;
- (2) Other funds that become available through energy programs;
- (3) Any remaining fund balances carried forward from year to year; and
- (4) Any other funds authorized or provided by law.

(c) The fund shall be used by the Division of Environmental Quality to provide rebates and incentives under the Arkansas Alternative Motor Fuel Development Act, § 15-10-901 et seq.

(d) Moneys remaining in the fund at the end of each fiscal year shall carry forward and be made available for the purposes stated in this section in the next fiscal year.

Codifier's Note. No changes.

19-X-XXX. [19-5-1250] Open Enrollment Public Charter School Capital Grant Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Open Enrollment Public Charter School Capital Grant Program Fund”.

(b) The fund shall consist of those general revenues as may be authorized by law and other nonfederal funds as may be provided by law.

(c) The fund shall be used for distributing grants for programs providing assistance to open enrollment public charter schools concerning academic facilities and equipment and the repayment of debt incurred relating to academic facilities and equipment under the Open Enrollment Public Charter School Capital Grant Program established in § 6-23-801 et seq., and as may otherwise be provided by law.

Codifier's Note. No changes.

19-X-XXX. [19-5-1251] Open-Enrollment Public Charter School Facilities Loan Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of the State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Open-Enrollment Public Charter School Facilities Loan Fund”.

(b) The fund shall consist of:

- (1) General revenues as may be authorized by law;
- (2) Grants received by the Division of Public School Academic Facilities and Transportation for the purpose of providing open-enrollment public charter school facilities assistance, including grants from the United States Department of Education;
- (3) Donations or bequests received by the division for the purpose of starting, augmenting, or replenishing the fund;
- (4) Revenues received from open-enrollment public charter schools for the repayment of a loan granted under the Open-Enrollment Public Charter School Facilities Loan Fund program; and
- (5) Other revenues as may be provided by law.

(c) The fund shall be used for distributing loans to open-enrollment public charter schools for the purposes of the construction, lease, or purchase of an academic facility, the repair, improvement, or addition to an academic facility, and enhancing credit for financing purposes under § 6-23-701 et seq., and as may be otherwise provided by law.

Codifier's Note. No changes.

19-X-XXX. [19-5-1252] Safe Harbor Fund for Sexually Exploited Children — Definition.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Safe Harbor Fund for Sexually Exploited Children”.

(b) The fund shall consist of fines collected under §§ 5-18-103(d), 5-70-102(d), and 5-70-103(d) and any other revenues authorized by law.

- (c)(1) The fund shall be administered by the Department of Human Services.
- (2) The department shall use the fund to provide:
- (A) Services and treatment, such as securing residential housing, health services, and social services for sexually exploited children;
- (B) Grants to service providers working with sexually exploited children; and
- (C) For the management and operation of the fund.
- (d) As used in this section, “sexually exploited child” means a person less than eighteen (18) years of age who has been subject to sexual exploitation because the person:
- (1) Is a victim of trafficking of persons under § 5-18-103;
- (2) Is a victim of child sex trafficking under 18 U.S.C. § 1591, as it existed on January 1, 2013; or
- (3) Engages in an act of prostitution under § 5-70-102 or sexual solicitation under § 5-70-103.

Codifier's Note. No changes.

19-X-XXX. [19-5-1253] Arkansas Port, Intermodal, and Waterway Development Grant Program Fund.

- (a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Arkansas Port, Intermodal, and Waterway Development Grant Program Fund”.
- (b) The fund shall consist of:
- (1) The funds specified under § 26-26-1616(d);
- (2) Grants made by any person or federal government agency; and
- (3) Any other funds authorized by law.
- (c) The fund shall be used by the Arkansas Waterways Commission to provide grants to port authorities and intermodal authorities under the Arkansas Port, Intermodal, and Waterway Development Grant Program established under § 15-23-205.
- (d) Any unexpended balance in the fund at the end of each state fiscal year shall be carried forward to the next fiscal year to be used for the same intent and purpose stated in this section.

Codifier's Note. No changes.

19-X-XXX. [19-5-1254] New Markets Performance Guarantee Fund.

- (a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “New Markets Performance Guarantee Fund”.
- (b) The fund shall consist of:
- (1) Fees paid under § 15-4-3609;
- (2) Grants made by a person, organization, or federal or state government agency; and

(3) Any other funds provided by law.

(c) The fund shall be used by the Arkansas Economic Development Commission to guarantee qualified community development entities' performance under the New Markets Jobs Act of 2013, § 15-4-3601 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-5-1255] Arkansas Unpaved Roads Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Arkansas Unpaved Roads Program Fund".

(b) The fund shall consist of:

(1) Grants made by any person, state agency, or federal government agency;

(2) Donations made by private persons or entities;

(3) Any remaining fund balances carried forward from year to year; and

(4) Any other funds authorized or provided by law.

(c) The fund shall be used by the Department of Agriculture to award grants to counties under the Arkansas Unpaved Roads Program Act, § 14-305-101 et seq.

(d) Moneys remaining in the fund at the end of each fiscal year shall carry forward and be made available for the purposes stated in this section in the next fiscal year.

Codifier's Note. No changes.

19-X-XXX. [19-5-1256] Arkansas Wireless Information Network Financing Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Arkansas Wireless Information Network Financing Fund".

(b) The fund shall consist of bond revenues, driver's license fees, general revenues, and other moneys as authorized by law.

(c) The fund shall be used for maintenance, repair, upkeep, replacement, contracting expenses, and tower repair and replacement for the Arkansas Wireless Information Network.

Codifier's Note. No changes.

19-X-XXX. [19-5-1257] Workforce Initiative Act of 2015 Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Workforce Initiative Act of 2015 Fund".

(b) The fund shall consist of those general revenues as may be authorized by law and other nonfederal funds as may be provided by law.

(c) The fund shall be used by the Division of Higher Education for distributing grants to programs identified under § 6-60-107.

Codifier's Note. No changes.

19-X-XXX. [19-5-1258] Future Transportation Research Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Future Transportation Research Fund".

(b) The Future Transportation Research Fund shall consist of:

(1) If available after the deposit of the funds required under § 14-143-130, interest income received under § 27-70-204 up to a maximum amount of five hundred thousand dollars (\$500,000) each year from the ~~State Highway and Transportation Department Fund~~ Arkansas Department of Transportation Fund; and

(2) Any other revenues authorized by law.

(c) The Future Transportation Research Fund shall be used by the Arkansas Department of Transportation for distributing grants under the Transportation-Related Research Grant Program, § 27-65-145.

Codifier's Note. No changes.

19-X-XXX. [19-5-1259] Mandatory Publication Reimbursement Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Mandatory Publication Reimbursement Fund".

(b) The fund shall consist of reimbursements to the Secretary of State for mandatory publication of petitions and measures under § 7-9-113.

Codifier's Note. No changes.

19-X-XXX. [19-5-1260] Arkansas Children's Advocacy Center Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Arkansas Children's Advocacy Center Fund".

(b) The fund shall consist of:

(1) The fines specified under §§ 5-4-703, 27-50-306, and 27-51-217;

(2) Grants or donations made by a person, state agency, or federal government agency; and

(3) Any other funds authorized or provided by law.

(c) The fund shall be used by the Arkansas Child Abuse/Rape/Domestic Violence Commission as provided in § 9-5-106 and as provided by any other provisions of law.

Codifier's Note. No changes.

19-X-XXX. [19-5-1261] Human Trafficking Victim Support Fund — Definition.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Human Trafficking Victim Support Fund”.

(b) The fund shall consist of fees collected under § 5-5-501(d) and any other revenues authorized by law.

(c)(1) The fund shall be administered by the Attorney General.

(2) The Attorney General shall use the fund to provide:

(A) Grants to nonprofit, religious, and other third-party organizations that provide services and treatment, such as securing residential housing, health services, and social services for victims of human trafficking; and

(B) For the management and operation of the fund.

(d) As used in this section, “victim of human trafficking” means a person who has been subject to sexual exploitation because the person:

(1) Is a victim of trafficking of persons under § 5-18-103;

(2) Is a victim of child sex trafficking under 18 U.S.C. § 1591, as it existed on January 1, 2017; or

(3) Engages in an act of prostitution under § 5-70-102 or sexual solicitation under § 5-70-103.

Codifier's Note. No changes.

19-X-XXX. [19-5-1262] Rainy Day Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Rainy Day Fund”.

(b) The Rainy Day Fund shall consist of:

(1) Funds transferred to the Rainy Day Fund from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund;

(2) Attorney General settlement funds;

(3) Interagency transfers of funds to the Rainy Day Fund;

(4) Any revenues provided by law; and

(5) Any other funds and fund transfers provided for by law.

(c) The Chief Fiscal Officer of the State shall use the Rainy Day Fund for transfers to:

(1)(A) Provide funding for one (1) or more appropriations or reappropriations enacted by the General Assembly from the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund.

(B) At the time of a transfer under subdivision (c)(1)(A) of this section, the Chief Fiscal Officer of the State shall notify the Legislative Council or, if the General Assembly is in session, the Joint Budget Committee, of the transfer of funds, the amount of funds transferred, and the purpose of the transfer; and

(2) One (1) or more funds or fund accounts authorized by the General Assembly, other than the General Improvement Fund or its successor fund or fund accounts, including the Development and Enhancement Fund, upon prior approval by the Legislative Council or, if the General Assembly is in session, the Joint Budget Committee.

Codifier's Note. No changes.

19-X-XXX. [19-5-1263] Restricted Reserve Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Restricted Reserve Fund".

(b) The Restricted Reserve Fund shall consist of:

- (1) Funds transferred from the Rainy Day Fund;
- (2) Interagency transfers of funds or fund accounts to the Restricted Reserve Fund;
- (3) Any revenues provided by law; and
- (4) Any other funds and fund transfers provided for by law.

(c) For the purpose of and after meeting the requirements of subsection (d) of this section, the Chief Fiscal Officer of the State may from time to time transfer on his or her books and those of the Treasurer of State and the Auditor of State funds from the Restricted Reserve Fund to one (1) or more general revenue operating funds or fund accounts, the Miscellaneous Agencies Fund Account, the Arkansas Department of Transportation for state matching funds, and the State Central Services Fund upon prior approval of the greater of three-fifths (3/5) of the quorum present or a majority of the membership of the Legislative Council or, if the General Assembly is in session, the Joint Budget Committee.

(d)(1) If at any time during the fiscal year a state agency, board, commission, state institution of higher education, or constitutional officer determines that it is necessary to perform its duties or is in the best interest of the citizens of the State of Arkansas to request a transfer from the Restricted Reserve Fund, that entity shall submit a detailed request in writing to the Chief Fiscal Officer of the State stating:

- (A) The need and purpose of the transfer;
- (B) Efforts to find efficiencies and savings prior to making the request;
- (C) Current year-to-date budget and expenditures by line item; and
- (D) A detailed line item budget reflecting proposed expenditures in the amount requested.

(2) The Chief Fiscal Officer of the State may request additional information to make a determination and may then approve, modify, or deny the request.

(3) Upon the determination by the Chief Fiscal Officer of the State that a transfer is necessary, the Chief Fiscal Officer of the State shall submit the entity's request and his or her recommendation for approval as required in subsection (c) of this section.

(e) The funds available in the Restricted Reserve Fund may be transferred as provided in § 19-5-202(b)(2)(B)(iii).

Codifier's Note. No changes.

19-X-XXX. [19-5-1264] Arkansas River Navigation System Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Arkansas River Navigation System Fund".

(b) The fund shall consist of:

- (1) The taxes and penalties described in § 26-26-1616(d)(2);
- (2) Grants made by any person or federal government agency;
- (3) Any remaining fund balances carried forward from year to year; and
- (4) Any other funds authorized or provided by law.

(c) The fund shall be used by the Arkansas Waterways Commission to develop, improve, and expand river transportation resources within the portion of the McClellan-Kerr Arkansas River Navigation System located in the State of Arkansas.

Codifier's Note. No changes.

19-X-XXX. [19-5-1265] Graduate Medical Education Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Graduate Medical Education Fund".

(b) The fund shall consist of:

- (1) Gifts, grants, and donations;
- (2) Any revenues provided by law; and
- (3) Any other funds and fund transfers authorized or provided for by law.

(c)(1) The fund shall be administered by the Division of Higher Education as provided in § 6-82-2001 et seq., and as provided by any other relevant provisions of law.

(2) The moneys in the fund shall be disbursed at the direction of the Graduate Medical Education Residency Expansion Board as provided under § 6-82-2001 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-5-1266] Immediate Disaster Response Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous revolving fund to be known as the "Immediate Disaster Response Fund".

(b) Reimbursements received from any federal, state, or local government agency or other states shall be deposited into the State Treasury to the fund as a refund to expenditure.

(c) The fund shall consist of such revenue as may be authorized by law.

(d) The fund shall be used by the Division of Emergency Management for immediate costs of disasters within the state and to assist other states in disaster response requests.

Codifier's Note. No changes.

19-X-XXX. [19-5-1267] COVID-19 Rainy Day Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "COVID-19 Rainy Day Fund".

(b) The COVID-19 Rainy Day Fund shall consist of:

(1) Funds transferred from the General Revenue Allotment Reserve Fund to the COVID-19 Rainy Day Fund;

(2) Any revenues provided by law; and

(3) Any fund or fund account transfers provided for by law.

(c) The Chief Fiscal Officer of the State shall use the COVID-19 Rainy Day Fund for transfers to provide funding for one (1) or more appropriations authorized by the General Assembly and to offset general revenue reductions, funding needs, and unanticipated needs created by the COVID-19 crisis.

(d)(1) Notwithstanding any other provisions of law, the release of any funds from the COVID-19 Rainy Day Fund shall require prior approval, as defined in this subsection, of the:

(A) Speaker of the House of Representatives or his or her designee;

(B) Majority party leader of the House of Representatives or his or her designee;

(C) Minority party leader of the House of Representatives or his or her designee;

(D) President Pro Tempore of the Senate or his or her designee;

(E) Majority party leader of the Senate or his or her designee; and

(F) Minority party leader of the Senate or his or her designee.

(2)(A) The Secretary of the Department of Finance and Administration shall notify the Speaker of the House of Representatives, the President Pro Tempore of the Senate, and all other members of the General Assembly of a request for the release of funds from the COVID-19 Rainy Day Fund.

(B)(i) The Speaker of the House of Representatives and the President Pro Tempore of the Senate shall communicate the request to the respective majority party leader and respective minority party leader.

(ii) If a majority party leader or a minority party leader is unavailable or recuses from the vote, the Speaker of the House of Representatives and the

President Pro Tempore of the Senate shall contact the non-responding majority party leader's designee or non-responding minority party leader's designee.

(3)(A) As used in this section "prior approval" means:

(i) At least two (2) members listed in subdivision (d)(1) of this section from the House of Representatives and two (2) members listed in subdivision (d)(1) of this section from the Senate approve the release of funds from the COVID-19 Rainy Day Fund; and

(ii) The written or electronic approval by the two (2) members listed in subdivision (d)(1) of this section from the House of Representatives and by the two (2) members listed in subdivision (d)(1) of this section from the Senate occurs within two (2) hours after the members received written or electronic notification of the request by the Speaker of the House of Representatives or the President Pro Tempore of the Senate.

(B) In the event the majority party leader or the minority party leader is not available within two (2) hours after the notification has been given or has recused, the Speaker of the House or the President Pro Tempore of the Senate shall contact the non-responding majority party leader's designee or non-responding minority party leader's designee and the designee shall either be immediately available or is deemed to vote for approval of the release of funds from the COVID-19 Rainy Day Fund.

(4)(A) The action taken under this subsection shall be reported to the members of the General Assembly.

(B) The report shall include:

(i) Remaining balances in the COVID-19 Rainy Day Fund;

(ii) Total amount released to date; and

(iii) The amount of each prior release and the purpose of

the release.

(e) Determining the general revenue funding for a state agency each fiscal year is the prerogative of the General Assembly. This is usually accomplished by delineating such maximums for a state agency with general revenue allocations authorized for each fund and fund account by amendment to the Revenue Stabilization Law, § 19-5-101 et seq. Further, the General Assembly has determined that the various state agencies may operate more efficiently if some flexibility is provided authorizing broad powers under this section. Therefore, it is both necessary and appropriate that the General Assembly maintain oversight by requiring prior approval as set out in subsection (d) herein, by this section. The requirement of approval as set out in subsection (d) of this section is not a severable part of this section. If the requirement of approval as set out in subsection (d) of this section is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

Codifier's Note. No changes.

19-X-XXX. [19-5-1268] Skills Development Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Skills Development Fund".

- (b) The fund shall consist of:
- (1) General revenues authorized by law;
 - (2) Moneys obtained from private grants or other sources that are designated to be credited to the fund; and
 - (3) Any other revenues authorized by law.
- (c) The fund shall be used by the Office of Skills Development as provided in § 25-30-109.

Codifier's Note. No changes.

Subtitle 3 — Revenue Classification Law

Chapter X — General Provisions

Chapter X — General Revenues

Chapter X — Special Revenues

Chapter X — Special Revenue Funds

Chapter X — Trust Fund Income

Chapter X — Federal Grants, Aids, and Reimbursements

Chapter X — Nonrevenue Receipts

Chapter X — General Provisions

19-X-XXX. [19-6-101] Title.

This chapter shall be referred to and may be cited as the “Revenue Classification Law” ~~of Arkansas~~.

Codifier's Note. “Arkansas” has been removed from the chapter title because the word was superfluous in context.

19-X-XXX. [19-6-102] Purpose.

Because of the many revenue laws of the state providing for the levying and collecting of taxes, licenses, fees, permits, assessments, royalties, leases, rents, fines, interest, and penalties for the support of the state government and its agencies, institutions, boards, and commissions that have been enacted by various General Assemblies, it is the policy of the General Assembly with respect to all such revenues and other income, which are required by law to be deposited into the State Treasury, to describe, define, and classify all such revenues and other income and to provide for the purposes, individually and collectively, that all such revenues and other income may be used. It is the intent and purpose of this chapter to comply with ~~the provisions of the~~ Arkansas Constitution, including Arkansas Constitution, Article 16, § 11, ~~thereof~~.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-103] Cash funds.

All taxes, licenses, fees, permits, or other income collected by any board, agency, or commission ~~by virtue of~~ under the authority of the State of Arkansas ~~which that~~ are designated by law to be deposited into a depository other than the State Treasury are classified as “cash funds” and are declared to be revenues of the state to be used as required and to be expended only for such purposes and in such manner as determined by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-104] Income required to be deposited into State Treasury.

All taxes, licenses, fees, permits, assessments, royalties, leases, rents, fines, interest, penalties, and other income provided for by law for the support of state government and its agencies, institutions, boards, and commissions ~~which that~~ are required by law to be deposited into the State Treasury shall be handled and used in the manner and for the purposes provided for by this chapter.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-105] Handling of collections.

All fines, fees, penalties, court costs, taxes, and other collections ~~which that~~, by the laws of this state, are to be remitted directly to the Treasurer of State for credit in the State Treasury to an account of ~~an agency of this a~~ state agency shall be remitted directly to the state agency to whose account the same is to be credited. Upon receipt, the state agency shall transmit all collections to the Treasurer of State, to be credited by him or her to the account of the state agency depositing them.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-106] Effect on general revenue statutes.

As to the taxes, licenses, fees, and other revenues classified as general revenues, as set out in this chapter, it is not the purpose of this chapter to levy or change the amount or rate of such taxes, licenses, fees, and other revenues but to state the purpose for which general revenues are to be used. This chapter shall not be construed as amending any of the provisions of the law with respect to such taxes defined to be general revenues except for the purpose of defining the purposes for which these revenues are raised and collected.

Codifier's Note. No changes.

19-X-XXX. [19-6-107] Effect on special revenue statutes.

As to the special taxes, licenses, fees, and other revenues classified as special revenues, as set out in this chapter, it is not the purpose of this chapter to levy or change the amount or rate of such taxes, licenses, fees, and other revenues, nor to change the purposes for which such special revenues are to be used as provided for by law. This chapter shall not be construed as amending any of the provisions of law with respect to such taxes defined to be special revenues except for the purpose of defining the purposes for which these revenues are raised and collected, which shall also include the services rendered by the constitutional and fiscal agencies in the manner provided by law.

Codifier's Note. No changes.

19-X-XXX. [19-6-108] Classifications of revenue.

All taxes, licenses, fees, permits, assessments, royalties, leases, rents, fines, interest, penalties, or other governmental income available to the State of Arkansas, which are required by law to be deposited into the State Treasury, shall be classified under one (1) or more of the following:

- (1) General revenues;
- (2) Special revenues;
- (3) Trust fund income;
- (4) Federal grants, aids, and reimbursements; and
- (5) Nonrevenue receipts.

Codifier's Note. No changes.

19-X-XXX. [19-6-109] Miscellaneous revenue.

(a) All fines, penalties, interest, or court costs received in connection with the collection of any revenue shall be classified the same as the revenue for which the fines, penalties, interest, or court costs are levied.

(b) Proceeds from rental of any real or personal property owned by the State of Arkansas ~~are to shall~~ be classified as special revenues belonging to the fund or fund account from which the state agency to which the property belongs receives its support unless otherwise specified by law.

(c) All nonrevenue receipts as defined in § 19-6-701 derived from proceeds from the sale of property, income received on account of services being provided by ~~an agency of the a state agency~~, or any other miscellaneous earnings of any state agency shall be credited to the fund or fund account from which the state agency draws its support unless specified otherwise by law.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-110] Mixed funds.

If, at the close of any fiscal year, a balance remains in any State Treasury fund, fund account, or account ~~which that~~ is subject to transfer at the close of a fiscal year, and

into which both general revenues and either special revenues, nonrevenue receipts, or federal reimbursements are deposited and expended, the special revenue portion of the balance shall be the proportion that the amount of special revenues credited to ~~such the~~ fund or the fund account is to total funds credited to the fund or the fund account in each fiscal year. The special revenue portion of the balance shall be carried forward to the next fiscal year and shall be used solely for the purposes for which it was collected as provided by law.

Codifier's Note. Technical changes only.

Chapter X — General Revenues

19-X-XXX. [19-6-201] General revenues enumerated.

The general revenues of the state, as provided by law, shall consist of the following, as described by their commonly known titles:

(1) Sales taxes, as enacted by Acts 1941, No. 386, known as the “Arkansas Gross Receipts Act of 1941”, and all laws supplemental or amendatory thereto, § 26-52-101 et seq.;

(2) Use taxes as enacted by Acts 1949, No. 487, known as the “Arkansas Compensating Tax Act of 1949”, Acts 1971, No. 222, and all laws supplemental or amendatory thereto, § 26-53-101 et seq.;

(3) Corporation franchise taxes, as enacted by Acts 1979, No. 889, known as the “Arkansas Corporate Franchise Tax Act of 1979”, and all laws amendatory thereto, § 26-54-101 et seq.;

(4) Corporation income taxes, as enacted by Acts 1929, No. 118, known as the “Income Tax Act of 1929”, Acts 1941, No. 129, and all laws amendatory thereto, § 26-51-101 et seq., with the exception of those additional corporate income taxes set aside as special revenue by § 26-51-205(c)(2);

(5) Individual income taxes, as enacted by Acts 1929, No. 118, known as the “Income Tax Act of 1929”, and all laws amendatory thereto, § 26-51-101 et seq.;

(6) Cigarette taxes and permits and other tobacco products taxes and permits, as enacted by Acts 1977, No. 546, known as the “Arkansas Tobacco Products Tax Act of 1977”, and all laws amendatory thereto, § 26-57-201 et seq.;

(7) Escheat of unclaimed property, as enacted by Acts 1999, No. 850, known as the “Unclaimed Property Act”, and all laws amendatory thereto, § 18-28-201 et seq.;

(8) [Repealed.]

(9) Seventy-five percent (75%) of all severance taxes, with the exception of the taxes paid to sever timber and timber products, the severance tax collected on natural gas, and those portions of severance taxes designated as special revenues in § 19-6-301, as enacted by Acts 1947, No. 136, and all laws amendatory thereto, §§ 26-58-101 — 26-58-103, 26-58-106 — 26-58-111, 26-58-114 — 26-58-116, 26-58-118 — 26-58-120, 26-58-123, and 26-58-124;

(10) Sand, gravel, oil, coal, and other mineral royalties, as enacted by Acts 1975, No. 524, and all laws amendatory thereto, §§ 22-5-801 — 22-5-813;

(11) Oil and gas leases, as enacted by Acts 1975, No. 524, and all laws amendatory thereto, §§ 22-5-801 — 22-5-813;

(12) Petroleum trade practices civil penalties, as enacted by Acts 1993, No. 380;

(13) Estate taxes, as enacted by Acts 1941, No. 136, known as the “Estate Tax Law of Arkansas”, and all laws amendatory thereto, §§ 26-59-101 — 26-59-107, 26-59-109 — 26-59-114, 26-59-116 — 26-59-119, 26-59-121, and 26-59-122;

(14) Those portions of real estate transfer taxes, as enacted by Acts 1971, No. 275, and all laws amendatory thereto, §§ 26-60-101 — 26-60-103 and 26-60-105 — 26-60-112;

(15) State Insurance Department Trust Fund moneys in excess of an amount equal to one (1) fiscal year budget for the State Insurance Department, § 23-61-710(c);

(16) Large truck speeding fines, § 27-50-311;

(17) Employment agency licenses, as enacted by Acts 1975, No. 493, known as the “Arkansas Private Employment Agency Act of 1975”, and all laws amendatory thereto, § 11-11-201 et seq.;

(18) [Repealed.]

(19) Insurance premium taxes, as enacted by Acts 1959, No. 148, known as the “Arkansas Insurance Code”, §§ 23-60-101 — 23-60-108, 23-60-110, 23-61-101 — 23-61-112, 23-61-201 — 23-61-206, 23-61-301 — 23-61-307, 23-61-401, 23-61-402, 23-62-101 — 23-62-108, 23-62-201, 23-62-202, former 23-62-203, 23-62-204, 23-62-205, 23-63-101 [repealed], 23-63-102 — 23-63-104, 23-63-201 — 23-63-216, 23-63-301, 23-63-302, 23-63-401 — 23-63-404 [repealed], 23-63-601 — 23-63-604, 23-63-605 — 23-63-609 [repealed], 23-63-610 — 23-63-613, 23-63-701, 23-63-801 — 23-63-833, 23-63-835, 23-63-836 [as added by Acts 1983, No. 522], 23-63-837 [as added by Acts 1983, No. 522], 23-63-838 [repealed], 23-63-901 — 23-63-912, 23-63-1001 — 23-63-1004, 23-64-101 — 23-64-103, 23-64-201 — 23-64-205, 23-64-206 [repealed], 23-64-207, 23-64-208 [repealed], 23-64-209, 23-64-210, 23-64-211 — 23-64-213 [repealed], 23-64-214 — 23-64-221, 23-64-222 [repealed], 23-64-223 — 23-64-227, 23-65-101 — 23-65-104, 23-65-201 — 23-65-205, 23-65-301 — 23-65-319, 23-66-201 — 23-66-213, 23-66-214 [repealed], 23-66-301 — 23-66-306, 23-66-308 — 23-66-311, 23-66-313, 23-66-314, 23-68-101 — 23-68-113, 23-68-115 — 23-68-132, 23-69-101 — 23-69-103, 23-69-105 — 23-69-141, 23-69-143, 23-69-149 — 23-69-156, 23-70-101 — 23-70-124, 23-71-101 — 23-71-116, 23-72-101 — 23-72-122, 23-73-101 — 23-73-107, 23-73-108 [repealed], 23-73-109 [repealed], 23-73-110 — 23-73-116, former 23-74-101 — 23-74-105, 23-74-106 — 23-74-141 [repealed], 23-75-101 — 23-75-116, 23-75-117 [repealed], 23-75-118 — 23-75-120, 23-79-101 — 23-79-106, 23-79-109 — 23-79-128, 23-79-131 — 23-79-134, 23-79-202 — 23-79-210, 23-81-101 — 23-81-117, 23-81-120 — 23-81-136, 23-81-201 — 23-81-213, 23-82-101 — 23-82-118, 23-84-101 — 23-84-111, 23-85-101 — 23-85-131, 23-86-101 — 23-86-104, 23-86-106 — 23-86-109, 23-86-112, 23-87-101 — 23-87-119, 23-88-101, 23-89-101, 23-89-102, 26-57-601 — 26-57-605, 26-57-607, 26-57-608, and 26-57-610 and all laws amendatory thereto, with the exception of those premium taxes set aside for the various municipal firemen's pension and relief funds, for the various police officers' pension and relief funds, and for the Workers' Compensation Commission and, with the exception of those additional premium taxes set aside for the Fire Protection Premium Tax Fund, § 26-57-614, and insurance premium taxes from domestic insurers not maintaining a home office in this state as enacted by Acts 1979,

No. 908, and all laws amendatory thereto, §§ 23-60-102, 26-57-601 — 26-57-605, and 26-57-607;

(20) Horse racing taxes and fees, including the portion of all moneys wagered, as set out in Acts 1957, No. 46, § 23, as amended, §§ 23-110-406, 23-110-407, 23-110-408 [repealed], 23-110-409, and 23-110-410, the annual license fee, ten percent (10%) of admissions or ten cents (10¢) per admission, whichever sum is greater, one-third ($\frac{1}{3}$) of the unredeemed pari-mutuel tickets, and the license fees of owners, trainers, jockeys, and jockeys' agents, all as enacted by Acts 1957, No. 46, known as the "Arkansas Horse Racing Law", and all laws amendatory thereto, §§ 23-110-101 — 23-110-104, 23-110-201 — 23-110-205, 23-110-301 — 23-110-307, 23-110-401 — 23-110-403, 23-110-404 [repealed], 23-110-405 — 23-110-407, 23-110-408 [repealed], and 23-110-409 — 23-110-415;

(21) Dog racing taxes and fees, including three percent (3%) of all moneys wagered up to and including one hundred twenty-five million dollars (\$125,000,000) and seven percent (7%) of all moneys wagered in excess of one hundred twenty-five million dollars (\$125,000,000) per calendar year at two hundred forty-four (244) days of racing, one-third ($\frac{1}{3}$) of the odd cents or breaks, the daily operating license fee and fees paid by each greyhound owner and trainer, simulcast taxes of two percent (2%) of all moneys wagered up to and including three hundred fifty thousand dollars (\$350,000), three percent (3%) in excess of three hundred fifty thousand dollars (\$350,000) but less than or equal to five hundred thousand dollars (\$500,000), and six percent (6%) in excess of five hundred thousand dollars (\$500,000), per racing performance and ten percent (10%) of admissions or ten cents (10¢) per admission, whichever sum is greater, as enacted by Acts 1957, No. 191, known as the "Arkansas Greyhound Racing Law", §§ 23-111-101 — 23-111-104, 23-111-201 — 23-111-205, 23-111-301 — 23-111-308, 23-111-501, 23-111-506, 23-111-507 [repealed], and 23-111-508 — 23-111-514, and all laws amendatory thereto, and the additional four (4) of six (6) days of racing authorized in § 23-111-504;

(22) Alcoholic beverages taxes, permits, licenses, and fees, including the following:

(A) Liquor gallonage taxes and imported wine taxes, as enacted by Acts 1935, No. 109, and all laws amendatory thereto, §§ 3-7-101 — 3-7-110;

(B) Permits and fees for manufacturer and dispensary privileges, as enacted by Acts 1935, No. 108, known as the "Arkansas Alcoholic Control Act", and all laws amendatory thereto, §§ 3-1-101 — 3-1-103, 3-2-101, 3-2-205, 3-3-101 — 3-3-103, 3-3-212, 3-3-401, 3-3-404, 3-3-405, 3-4-101 — 3-4-103, 3-4-201, 3-4-202, 3-4-207 — 3-4-211, 3-4-213, 3-4-214, 3-4-217, 3-4-219, 3-4-220, 3-4-301 — 3-4-303, 3-4-501, 3-4-503, 3-4-601 — 3-4-605, 3-8-301, 3-8-303, 3-8-305 — 3-8-310, 3-8-313 — 3-8-317, 3-9-237, and 23-12-708, but not including fees for grocery store wine permits authorized under § 3-5-1802;

(C) Nonintoxicating beer and wine taxes, as enacted by Acts 1933 (1st Ex. Sess.), No. 7, and all laws amendatory thereto, §§ 3-5-201 — 3-5-207, 3-5-209 — 3-5-221, 3-5-223 — 3-5-225, and 3-8-401;

(D) Brandy taxes and fees, as enacted by Acts 1953, No. 163, known as the "Native Brandy Law", and all laws amendatory thereto, § 3-6-101 et seq.;

(E) The additional taxes on native wine and beer and the additional permits fees for retail liquor and beer permits and wholesale liquor and beer permits, as enacted by Acts 1969, No. 271, and all laws amendatory thereto, §§ 3-7-111 and 3-7-506;

(F) The additional taxes on liquor and native wine, as enacted by Acts 1949, No. 282, and all laws amendatory thereto, §§ 3-3-314 and 3-7-111;

(G) The special alcoholic beverage excise taxes, as enacted by Acts 1951, No. 252, and all laws amendatory thereto, §§ 3-7-201 and 3-7-205;

(H) Wholesale and retail permits and fees for the sale of liquor and beer, as enacted by Acts 1933 (1st Ex. Sess.), No. 7, and all laws amendatory thereto, §§ 3-5-201 — 3-5-207, 3-5-209 — 3-5-221, 3-5-223 — 3-5-225, and 3-8-401;

(I) Restaurant wine permits, as enacted by Acts 1965, No. 120, and all laws amendatory thereto, §§ 3-9-301 — 3-9-303 and 3-9-305 — 3-9-307;

(J) Permits and taxes on alcoholic beverages sold for on-premises consumption, as enacted by Acts 1969, No. 132, and all laws amendatory thereto, §§ 3-9-201 — 3-9-214, 3-9-221 — 3-9-225, and 3-9-232 — 3-9-237;

(K) Seventy cents (70¢) per gallon of the tax levied upon native wine, permits and fees, as enacted by §§ 3-5-401 — 3-5-412 [repealed]; and

(L) Wine sales on-premise licenses, §§ 3-9-601 — 3-9-606;

(23) Sale of confiscated alcoholic beverages, as enacted by Acts 1947, No. 423, and all laws amendatory thereto, §§ 3-3-301 — 3-3-303, 3-3-304 [repealed], 3-3-308 [repealed], and 3-3-311 — 3-3-314;

(24) Fees collected by the Alcoholic Beverage Control Division for transcripts and fines for violations, as enacted by Acts 1981, No. 790, and all laws amendatory thereto, §§ 3-2-201, 3-2-217, 3-4-213, 3-4-401 — 3-4-406, 3-4-502, 3-5-305, and 3-5-306;

(25) Any fines, penalties, or court costs received in connection with the collection of any of the revenues enumerated in this section;

(26) Any other taxes, fees, license fees, and permits required to be deposited into the State Treasury as provided by law and not otherwise classified;

(27) Savings and loan associations' application fees, annual fees, amendment fees, examination fees, broker's license fees, and other miscellaneous fees, as enacted by Acts 1963, No. 227, §§ 23-37-101 — 23-37-107, 23-37-201, 23-37-202, 23-37-203 [repealed], 23-37-204, 23-37-205 [repealed], 23-37-206 — 23-37-212, 23-37-213 [repealed], 23-37-214, 23-37-301 — 23-37-315, 23-37-401, 23-37-403, 23-37-405, 23-37-406, 23-37-501 — 23-37-510, 23-37-511 [repealed], 23-37-512, 23-37-601 — 23-37-603, and 23-37-701 — 23-37-705;

(28) Credit union charter fees, annual supervision fees, and examination fees, as enacted by Acts 1971, No. 132, § 23-35-101 et seq.;

(29) Sale of checks, investigation fees, annual license fees, semiannual reports filing fees, and examination fees, as enacted by Acts 1965, No. 124, known as the "Sale of Checks Act", § 23-41-101 et seq. [repealed];

(30) Securities division fees, including loan broker's licenses, mortgage loan company licenses, broker-dealer licenses, agent licenses, investment advisor licenses, agent examination fees, broker-dealer examination fees, statement filing fees, quarterly reports, and proof of exemption filing fees, all as enacted by Acts 1959, No. 254, known

as the “Arkansas Securities Act”, and all laws amendatory thereto, §§ 23-42-101 — 23-42-110, 23-42-201 — 23-42-212, 23-42-301 — 23-42-308, 23-42-401 — 23-42-405, and 23-42-501 — 23-42-507;

(31) Professional fundraiser and solicitor fees, as enacted by §§ 4-28-401 — 4-28-416;

(32) Unclaimed security deposits, as enacted by Acts 1969, No. 296, as amended by Acts 1975, No. 1007, §§ 27-19-306, 27-19-408, 27-19-501, 27-19-503, 27-19-603, 27-19-609, 27-19-610, 27-19-612, 27-19-619 — 27-19-621, and 27-19-706 — 27-19-708;

(33) Vending devices sales taxes, as enacted in § 26-57-1001 et seq. and that portion of vending device decal fees and penalties provided in the Vending Devices Decal Act of 1997, § 26-57-1201 et seq.;

(34) Anonymous campaign contributions of fifty dollars (\$50.00) or more, as enacted by Acts 1975, No. 788, and all laws amendatory thereto, §§ 7-6-201 — 7-6-210, 7-6-211 [repealed], 7-6-212 [repealed], 7-6-213, and 7-6-214;

(35) Telephonic sellers registration fees, § 4-99-104;

(36) Long-term rental vehicle tax, § 26-63-304;

(37) Arkansas Department of Transportation miscellaneous fees, permits, penalties, and fines, as enacted by Acts 1955, No. 397, known as the “Arkansas Motor Carrier Act, 1955”, and all laws amendatory thereto, § 23-13-201 et seq.;

(38) Radiation protection civil penalties, as enacted by Acts 1980 (1st Ex. Sess.), No. 67, and all laws amendatory thereto, § 20-21-401 et seq.;

(39) That portion of the reinstatement fees under § 5-65-119(a)(2)(C), and that portion of the reinstatement fees under §§ 5-65-304(d) and 5-65-310(f);

(40) Short-term rental of tangible personal property tax, § 26-63-301;

(41) Excess campaign contributions, as enacted by § 7-6-203;

(42) Retail pet store registration fees, as enacted by § 4-97-104;

(43) Rental vehicle tax, § 26-63-302;

(44) Residential moving tax, § 26-63-303;

(45) Arkansas Quarry Operation, Reclamation, and Safe Closure Act fees, fines, and bond forfeiture amounts, § 15-57-401 et seq.;

(46) [Repealed.]

(47) [Repealed.]

(48) Arkansas Feed Law of 1997 penalties, § 2-37-113;

(49) Election, voter registration law, and State Board of Election Commissioners fines, § 7-4-118 [repealed];

(50) Remaining funds on dissolution of ballot question committees or legislative question committees, § 7-9-404;

(51) Uniform Athlete Agents Act registration and renewal fees, § 17-16-109;

(52) Until July 1, 2011, moneys in excess of one million dollars (\$1,000,000) in the [State](#) Securities Department Fund from collections of securities agents initial or renewal registration filing fees and securities registration statement filing fees, § 23-42-211(a)(4);

(53) Human cloning fines, § 20-16-1002;

(54) The first three dollars (\$3.00) of each unregistered vehicle temporary preprinted paper buyer's tag fee, § 27-14-1705;

- (55) Electronic games of skill privilege fees and all permit or license fees, penalties, and fines received by the Arkansas Racing Commission, § 23-113-604;
- (56) Prohibited employment of relatives civil penalties, § 25-16-1001 et seq.;
- (57) The first six hundred seventy-five thousand dollars (\$675,000) of the five percent (5%) of the severance tax collected on natural gas at the rates enacted by § 26-58-111(5);
- (58) Seventy-six and six-tenths percent (76.6%) of all taxes, interest, penalties, and costs on taxes levied on the gross receipts or gross proceeds derived from the sale of food and food ingredients, § 26-52-317(c)(1)(A);
- (59) Seventy-six and six-tenths percent (76.6%) of the tax, interest, penalties, and costs received on excise taxes levied on the gross receipts or gross proceeds derived from the sale of natural gas and electricity to a manufacturer for use directly in the actual manufacturing process, § 26-52-319(a)(1)(A);
- (60) Seventy-six and six-tenths percent (76.6%) of the taxes, interest, penalties, and costs received on taxes levied on the privilege of storing, using, distributing, or using food and food ingredients, § 26-53-145(c)(1)(A);
- (61) Seventy-six and six-tenths percent (76.6%) of the tax, interest, penalties, and costs received on excise taxes levied on the sales price of natural gas and electricity purchased by a manufacturer for use directly in the actual manufacturing process, § 26-53-148(a)(1)(A);
- (62) Seventy-six and six-tenths percent (76.6%) of the excise taxes levied on all dyed distillate special fuel sold, used, or utilized in the state, § 26-56-224(c)(1);
- (63) That portion of Unified Carrier Registration Act of 2005, Pub. L. No. 109-59, § 4301 et seq. — fines and penalties, § 23-13-605;
- (64) Charitable bingo and raffle license fees and excise taxes levied as enacted by §§ 23-114-302, 23-114-307, and 23-114-601;
- (65) Additional tax on cigarettes and tobacco products other than cigarettes, as enacted by Acts 2009, No. 180, and all laws amendatory thereto, § 26-57-801 et seq.;
- (66) Partial-birth abortion civil fines and penalties, as enacted by Acts 2009, No. 196, and all laws amendatory thereto, the Partial-Birth Abortion Ban Act, § 20-16-1201 et seq.;
- (67) International student exchange visitor placement organization registration fees, as enacted by Acts 2009, No. 966, and all laws amendatory thereto, the International Student Exchange Visitor Placement Organization Registration Act, § 6-18-1701 et seq.;
- (68) [Repealed.]
- (69) Certification of tobacco product manufacturers civil penalties, § 26-57-1303(a)(10)(B);
- (70) Sale, distribution, and stamping of tobacco products civil penalties, § 26-57-1306(f)(1);
- (71) Permit fees or taxes, label fees, penalties, fines, proceeds of all forfeitures, special inspection fees and costs as enacted by Acts 2013, No. 483, and all laws amendatory thereto, the Direct Shipment of Vinous Liquor Act, § 3-5-1701 et seq.;
- (72) The first four and one-half (4½) mills on gas assessments levied each fiscal year until July 1, 2021, under § 15-71-107(b)(2)(A)(i);
- (73) Fines received by the State Board of Election Commissioners, § 7-4-120(h)(4); and

(74) Paid fantasy sports games tax, § 23-116-104.

Codifier's Note. No changes.

Chapter X — Special Revenues

19-X-XXX. [19-6-301] Special revenues enumerated.

The special revenues of the state, its agencies, departments, institutions, commissions, and boards, as provided by law and as required by law to be deposited into the State Treasury, shall consist of the following, as described by their commonly known titles:

(1) The remainder of motor vehicle operator and chauffeur licenses and penalties, as confirmed and enacted by § 12-8-301 et seq., known as the “Division of Arkansas State Police Communications Equipment Leasing Act”, which are not required for debt service requirements that are authorized to be deposited into the State Treasury under §§ 12-8-307 — 12-8-310;

(2) Motor vehicle registration and license fees, as enacted by Acts 1929, No. 65, §§ 26-55-101, 27-14-305, 27-14-601, 27-15-1501 [repealed], 27-64-104, 27-65-101, 27-65-107, 27-65-110, 27-65-112, 27-65-131 — 27-65-133, 27-67-101, 27-67-102, 27-67-201, 27-67-206 — 27-67-208, 27-67-211, 27-67-214, and 27-67-218, and all laws amendatory thereto, Acts 1965, No. 87, § 27-15-4001, Acts 1959, No. 122, § 27-15-2101 [repealed], Acts 1959, No. 189, § 27-15-2003 [repealed], and Acts 1969, No. 36, §§ 27-15-401 — 27-15-406 [repealed];

(3) Distillate special motor fuels taxes and liquefied gas special motor fuels taxes and license and permit fees, as enacted by § 26-56-101 et seq., known as the “Special Motor Fuels Tax Law”, and all laws amendatory thereto, including the:

(A) Eight and one-half cent (8.5¢) tax on distillate special motor fuels levied by § 26-56-201(a)(1)(A)(i) and the one cent (1¢) tax on distillate special motor fuels levied by § 26-56-201(a)(1)(A)(ii);

(B) Seven and one-half cent (7.5¢) tax on liquefied gas special motor fuels levied by § 26-56-301(a);

(C) Additional one cent (1¢) tax on distillate special motor fuels levied by § 26-56-201(a)(2);

(D) Additional four cent (4¢) tax on liquefied gas special motor fuels and the additional two cent (2¢) tax on distillate special motor fuels levied by § 26-56-502(a);

(E) Additional four cent (4¢) tax on distillate special motor fuels levied by § 26-56-201(d)(1);

(F) Additional five cent (5¢) tax on liquefied gas special motor fuels and the additional two cent (2¢) tax on distillate special motor fuels levied by § 26-55-1201(a) and § 26-56-601; and

(G) Additional liquefied gas special motor fuels user permit fees levied in § 26-55-1002;

(4) Gasoline taxes, as enacted by the Motor Fuel Tax Law, § 26-55-201 et seq., including the:

- (A) Eight and one-half cent (8.5¢) tax on motor fuels levied by § 26-55-205(a);
- (B) Additional one cent (1¢) tax on motor fuels levied by § 26-55-205(b);
- (C) Additional four cent (4¢) tax on motor fuels levied by § 26-55-1002(a);
- (D) Additional five cent (5¢) tax on motor fuels levied by § 26-55-1201(a) and § 26-56-601; and
- (E) Additional total of three cents (3¢) tax on motor fuels levied by § 26-55-1006;
- (5) Fireworks licenses, as enacted by Acts 1961, No. 224, and all laws amendatory thereto, §§ 20-22-701 — 20-22-715;
- (6) Timberlands taxes, as enacted by Acts 1969, No. 354, known as the “Forest Fire Protection Tax Act of 1969”, and all laws amendatory thereto, § 26-61-101 et seq., state forests and nurseries management income not deposited into the State Forestry Trust Fund, §§ 15-31-115 and 19-5-927; law enforcement fine collections, §§ 15-31-113 and 15-31-114; and timber management plan fees, § 15-31-111;
- (7) Motor vehicle in-transit fees, as enacted by Acts 1935, No. 183, and all laws amendatory thereto, §§ 27-14-1801 — 27-14-1808;
- (8) Motor vehicle drive-out licenses, as enacted by Acts 1955, No. 111, §§ 27-14-2101 — 27-14-2105;
- (9) Motor vehicle certificates of title and duplicates, noting liens, transfer of registration and duplicate or substitute registration certificates and license plates, § 27-14-602, in excess of and after the amounts required to pay the principal and interest on loans and bonds have been made under the 1995 New Revenue Division Building Act, Acts 1995, No. 725;
- (10) Overweight and special permits for vehicles and overlength crane permits, as enacted by Acts 1955, No. 98, and all laws amendatory thereto, §§ 27-35-201 — 27-35-203, 27-35-206 — 27-35-208, and 27-35-210; and, overwidth or overlength mobile home permits, as enacted by Acts 1971, No. 264, and all laws amendatory thereto, § 27-35-211 and § 27-35-301 et seq.;
- (11) Motor vehicle title registration fees and the noting of liens fees, as enacted by Acts 1949, No. 142, known as the “Uniform Motor Vehicle Administration, Certificate of Title, and Antitheft Act”, and all laws amendatory thereto, § 27-14-101 et seq., § 27-14-201 et seq. [repealed], §§ 27-14-301 — 27-14-304, 27-14-306 — 27-14-308, 27-14-310, 27-14-312, 27-14-313, § 27-14-401 et seq., §§ 27-14-602, 27-14-604, 27-14-606, 27-14-701, 27-14-703, 27-14-705, 27-14-707, 27-14-708, 27-14-710 — 27-14-716, 27-14-718 — 27-14-722, 27-14-801 — 27-14-804, 27-14-901 — 27-14-904, 27-14-905 [repealed], 27-14-906 — 27-14-913, § 27-14-1701 et seq., § 27-14-2001 et seq., §§ 27-14-2203 [repealed], 27-14-2204, 27-14-2205, 27-14-2207, 27-14-2210, and 27-14-2211, which are in excess of the amount required by Acts 1961 (1st Ex. Sess.), No. 38, known as the “Arkansas Revenue Department Building Act”, to be cash funds pledged for the principal and interest payments of the Arkansas Revenue Department Building Commission revenue bonds;
- (12) Soybean assessments, as enacted by Acts 1971, No. 259, §§ 2-20-401, 2-20-403, 2-20-404, and 2-20-406 — 2-20-409;

(13) Paying patients' fees, excluding those received from Medicare or Medicaid and the Social Security Administration, or from other sources which cause a decrease in the monthly vendor payment, for services provided by the appropriate Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services and Division of Developmental Disabilities Services divisions and programs of the Department of Human Services;

(14) Fees received by the Arkansas Crime Information Center for driver's records and other informational services, as enacted by Acts 1971, No. 286, and all laws amendatory thereto, §§ 12-12-201 — 12-12-203, 12-12-206, 12-12-207, 12-12-209, and 12-12-211 — 12-12-213;

(15) Dog racing taxes derived from all revenues from the pari-mutuel tax of fifteen (15) additional days of dog races authorized by §§ 23-111-502 — 23-111-505, and all laws amendatory thereto;

(16) Dog racing taxes derived from two-thirds ($\frac{2}{3}$) of the net proceeds of three (3) additional days of dog races at each meet, as authorized by § 23-111-503(a)(2), and all laws amendatory thereto;

(17) Aviation sales and use taxes, as enacted by Acts 1967, No. 449, and all laws amendatory thereto, § 27-115-110;

(18) Revenue received from saw timber and timber products severance taxes and twenty-five percent (25%) of all other severance taxes, with the exception of the severance tax collected on natural gas, as enacted by Acts 1947, No. 136, and all laws amendatory thereto, §§ 26-58-101 — 26-58-103, 26-58-106 — 26-58-111, 26-58-114 — 26-58-116, 26-58-118 — 26-58-120, 26-58-123, and 26-58-124;

(19) Motor fuel tax forms, including books and decals, as enacted by Acts 1967, No. 376, § 26-55-713;

(20) Motor boat registration fees, as enacted by Acts 1959, No. 453, and all laws amendatory thereto, §§ 27-101-101 — 27-101-109, § 27-101-201 et seq., §§ 27-101-301 — 27-101-306, and 27-101-308 — 27-101-312;

(21) Three percent (3%) municipal taxes, which are further identified as the three percent (3%) collection cost of the one percent (1%) gross receipts tax levied by a city having a population of not more than thirty thousand (30,000) persons that has been designated as a model city, as authorized by Acts 1968 (1st Ex. Sess.), No. 4, and all laws amendatory thereto, §§ 26-75-501 — 26-75-507;

(22) Drivers' search fees, as enacted by Acts 1977, No. 465, and all laws amendatory thereto, §§ 27-50-901 — 27-50-903, and 27-50-905 — 27-50-909, 27-50-910 [repealed], 27-50-911, Acts 1989, No. 241, §§ 27-23-118(b)(2) and 27-23-118(c)(2);

(23) [Repealed.]

(24) Private career education school licenses and fees, as enacted by Acts 1989, No. 906, and all laws amendatory thereto, §§ 6-51-601 — 6-51-617;

(25) Elevator safety board fees, as enacted by Acts 1963, No. 189, and all laws amendatory thereto, §§ 20-24-101 — 20-24-117, and 20-24-119;

(26) Net proceeds derived from the sale of pine grown on state highway rights-of-way or other highway-related areas, as enacted by Acts 1983, No. 696, § 22-5-101;

(27) Those insurance premium taxes set aside for firemen's and police officers' pension and relief and related purposes, §§ 24-11-301 and 24-11-809, with the exception

of those premium taxes set aside for transfer to the State Police Retirement Fund under § 24-6-209(b);

(28) Bank department charter fees, assessments, and examination fees, as enacted by Acts 1913, No. 113, and all laws amendatory thereto, §§ 16-110-406, 23-30-101 [repealed], 23-31-201 — 23-31-205 [repealed], 23-31-212 — 23-31-215 [repealed], 23-32-102 [repealed], former 23-32-201 — 23-32-204, former 23-32-208, former 23-32-210, 23-32-216 [repealed], 23-32-222 [repealed], 23-32-224 [repealed], 23-32-225 [repealed], 23-32-227 [repealed], 23-32-228 [repealed], 23-32-701 [repealed], 23-32-703 — 23-32-705 [repealed], 23-32-710 [repealed], 23-32-713 [repealed], 23-32-716 [repealed], 23-32-803 [repealed], 23-32-905 [repealed], 23-32-1001 [repealed], 23-32-1002 [repealed], 23-32-1006 [repealed], 23-32-1008 [repealed], 23-32-1101 — 23-32-1103 [repealed], 23-32-1106 [repealed], 23-32-1108 — 23-32-1111 [repealed], 23-33-101 — 23-33-103 [repealed], 23-33-105 [repealed], 23-33-106 [repealed], 23-33-201 — 23-33-207 [repealed], 23-33-212 [repealed], 23-33-213 [repealed], 23-33-301 — 23-33-308 [repealed], 23-33-310 [repealed], 23-34-101 [repealed], 23-34-103 [repealed], 23-34-105 [repealed], 23-34-106 [repealed], 23-34-108 [repealed], 23-34-110 [repealed], and 23-34-111 [repealed];

(29) Industrial loan institutions assessments and examination fees, as enacted by Acts 1941, No. 111, §§ 23-36-101 — 23-36-117;

(30) Various asset forfeiture proceeds, § 5-64-505(f)(5)(B), § 5-64-505(h)(1)(A), and § 5-64-505(i);

(31) Fees recovered from ex-offenders on probation or parole from a facility of the Division of Community Correction, as enacted by Acts 1981, No. 70, and all laws amendatory thereto, § 16-93-104;

(32) Liquefied petroleum gas board filing fees, inspection fees, registration fees, permits, and certificates of competency, as enacted by Acts 1965, No. 31, known as the “Liquefied Petroleum Gas Board Act”, and all laws amendatory thereto, §§ 15-75-101 — 15-75-108, 15-75-110, 15-75-201 — 15-75-204, 15-75-205 [repealed], 15-75-206 — 15-75-209, 15-75-301 — 15-75-321, and 15-75-401 — 15-75-405;

(33) Brand registration, sales of state brand books, and fees for transfer of brand titles, as enacted by Acts 1959, No. 179, §§ 2-34-201, 2-34-202 [repealed], 2-34-203, 2-34-204 [repealed], 2-34-205 — 2-34-212;

(34) Arkansas Livestock and Poultry Commission fees and revenues as enacted by Acts 1981, No. 867, and all laws amendatory thereto, § 2-33-113(a), consisting of:

(A) Income from the livestock spraying program, as enacted by Acts 1969, No. 360, and all laws amendatory thereto, §§ 2-33-207 [repealed] and 2-33-208 [repealed];

(B) Poultry and egg grading fees as enacted by Acts 1969, No. 220, known as the “Arkansas Egg Marketing Act of 1969”, and all laws amendatory thereto, § 20-58-201 et seq.;

(C) Acts 1965, No. 49, and all laws amendatory thereto, §§ 2-33-301 — 2-33-305, and 2-33-307;

(D) Acts 1975 (Extended Sess., 1976), No. 1216, and all laws amendatory thereto, §§ 2-33-306 and 2-33-307;

(E) Carcass data information and feeder pig and feeder calf grading fees, as enacted by Acts 1973, No. 454, and all laws amendatory thereto, §§ 2-33-201 — 2-33-206 [repealed];

(F) Livestock and poultry diagnostic service fees, § 2-33-111;

(G) State, county, and district paid admission surcharges, § 2-33-115(a)(3); and

(H) Small animal testing fees, as enacted by Acts 1981, No. 770, and all laws amendatory thereto, § 2-33-112 [repealed];

(35) Arkansas Rice Research and Promotion Board assessments, § 2-20-507;

(36) Boiler inspection fees, certificates of competency, permits, examination fees, and licenses, as enacted by Acts 1961, No. 494, and all laws amendatory thereto, §§ 20-23-101 — 20-23-105, 20-23-201 [repealed], 20-23-202, 20-23-203, 20-23-301 — 20-23-313, and 20-23-401 — 20-23-405;

(37) Motor vehicle registration reinstatement fees, § 27-22-104, and motor vehicle insurance reporting penalties, § 27-22-107;

(38) Special motor-driven cycle and bicycle operators' licenses and certificates, as enacted by §§ 27-20-101 — 27-20-116;

(39) Polygraph examiner's examination and license fees, as enacted by Acts 1967, No. 413, known as the "Polygraph Examiners Licensing Act", §§ 17-39-101 — 17-39-107, 17-39-108 [repealed], 17-39-109, and 17-39-201 — 17-39-214;

(40) Private investigator's application fees, agency fees, and license fees and security guard fines and fees, as enacted by Acts 1977, No. 429, known as the "Private Security Agency, Private Investigator, and School Security Licensing and Credentialing Act", and all laws amendatory thereto, §§ 17-40-101 — 17-40-104, 17-40-204, 17-40-207 — 17-40-209, 17-40-301, 17-40-302, 17-40-306 — 17-40-317, 17-40-329 — 17-40-332, 17-40-337, 17-40-339, 17-40-340, 17-40-342 — 17-40-344, and 17-40-349 — 17-40-355;

(41) Cosmetology board examination, registration, license, duplicate license, reinstatements, reciprocity, renewal and delinquent licenses and fees, as enacted by Acts 1955, No. 358, known as the "Cosmetology Act", and all laws amendatory thereto, §§ 17-26-101 — 17-26-105, 17-26-201, 17-26-202 [repealed], 17-26-203 [repealed], 17-26-204 — 17-26-210, 17-26-301 [repealed], 17-26-302 — 17-26-304, 17-26-305 [repealed], 17-26-306, 17-26-307, 17-26-308 [repealed], 17-26-309 — 17-26-312, 17-26-313 [repealed], 17-26-314 — 17-26-319, 17-26-320 [repealed], 17-26-321, and 17-26-401 — 17-26-415, 17-26-416 [repealed], 17-26-417, and 17-26-418;

(42) That portion not declared to be "pledged revenues" for debt service on any certificates of indebtedness issued under Acts 1983, No. 458, §§ 22-3-1201 — 22-3-1214, 22-3-1215 [repealed], and 22-3-1216 — 22-3-1219, and that portion not declared cash funds paid to the Arkansas Development Finance Authority for deposit into the Correction Facilities Privatization Account of the Correction Facilities Construction Fund, § 22-3-1210(c)(1)(A), of the Division of Correction's income from its farm operations, including sale of farm products and livestock, rental of farm properties, and payments from agencies of the state or federal government in connection with the farm operations, as enacted by Acts 1968 (1st Ex. Sess.), No. 50, and all laws amendatory thereto, §§ 12-27-101 — 12-27-105, 12-27-107 — 12-27-109, 12-27-112, 12-27-113, 12-27-115, 12-27-118, 12-27-120, 12-28-102, 12-29-101, former 12-29-102, 12-29-103,

12-29-104, 12-29-107, 12-29-112, 12-29-401, 12-30-301, 12-30-306, 12-30-401, 12-30-403, 12-30-405 — 12-30-407, 12-30-408 [repealed], 16-93-101, 16-93-102, former 16-93-201, 16-93-202 — 16-93-204, 16-93-601, 16-93-610, 16-93-701, 16-93-705, and 25-8-106;

(43) That portion not declared to be “pledged revenues” for debt service on any certificates of indebtedness issued under Acts 1983, No. 458, §§ 22-3-1201 — 22-3-1214, 22-3-1215 [repealed], 22-3-1216 — 22-3-1219, of the Division of Correction’s sales, or dispositions of articles and products manufactured or produced by prison labor, as enacted by Acts 1967, No. 473, known as the “Prison-Made Goods Act of 1967”, § 12-30-201 et seq.;

(44) [Repealed.]

(45) Interest on investments held in the University of Arkansas Endowment Fund, as enacted by Acts 1945, No. 249 [repealed], and all laws amendatory thereto;

(46) Pest control service work examination fees, operators’ licenses, and agents’ and solicitors’ registration fees, as enacted by Acts 1975, No. 488, known as the “Arkansas Pest Control Law”, and all laws amendatory thereto, §§ 17-37-101 — 17-37-105, 17-37-106 [repealed], 17-37-107, 17-37-201, and 17-37-203 — 17-37-221;

(47) Liming material registration fees, and vendor’s licenses and inspection fees, as enacted by Acts 1969, No. 353, known as the “Arkansas Agricultural Liming Materials Act”, §§ 2-19-301 — 2-19-308;

(48) Fertilizer registration fees for manufacturers, jobbers, and manipulators of commercial fertilizers and fertilizer inspection fees, as enacted by Acts 1951, No. 106, and all laws amendatory thereto, §§ 2-19-201 — 2-19-210;

(49) Nursery dealers, agents, and salesperson’s license fees, as enacted by Acts 1919, No. 683, known as the “Arkansas Nursery Fraud Act of 1919”, and all laws amendatory thereto, § 2-21-101 et seq.;

(50) Arkansas Feed Law of 1997 inspection fees, and registration and license fees, § 2-37-101 et seq.;

(51) Pesticide registration fees, as enacted by Acts 1975, No. 410, known as the “Arkansas Pesticide Control Act”, and all laws amendatory thereto, § 2-16-401 et seq.;

(52) Pesticide commercial, noncommercial, private and pilot applicators’ license fees, pesticide dealers’ license fees, and inspection and permit fees, as enacted by Acts 1975, No. 389, known as the “Arkansas Pesticide Use and Application Act”, and all laws amendatory thereto, § 20-20-201 et seq.;

(53) Fees for seed inspection and certificate of inspection tags, as enacted by Acts 1931, No. 73, and all laws amendatory thereto, §§ 2-16-206 and 2-18-101 — 2-18-108;

(54) Agricultural products inspection fees and inspectors’ licenses, as enacted by Acts 1925, No. 218, known as the “Agricultural Products Grading Act of 1925”, § 2-20-101 et seq.;

(55) Inspection, treatment, and certification fees for insect pests and diseases, plants, planting seeds, noxious weeds, or other substance, as enacted by Acts 1917, No. 414, known as the “Arkansas Plant Act of 1917”, § 2-16-201 et seq., and Acts 1921, No. 519, known as the “Arkansas Emergency Plant Act of 1921”, § 2-16-301 et seq.;

(56) Annual license fees, application investigation fees, and fines from precious stones and precious metals buyers, as enacted by Acts 1981, No. 87, and all laws

amendatory thereto, §§ 17-23-101 — 17-23-104, 17-23-201 — 17-23-207, and 17-23-208 [repealed];

(57) [Repealed.]

(58) Individual sewage disposal systems fees, as enacted by Acts 1977, No. 402, known as the “Arkansas Sewage Disposal Systems Act”, and all laws amendatory thereto, § 14-236-101 et seq.;

(59) Hazardous waste transporter, generator, and management facility fees, as enacted by Acts 1980 (1st Ex. Sess.), No. 5 [superseded], and all laws amendatory thereto, and § 8-7-226;

(60) Nuclear planning and response fees collected from each utility in the state which operates one (1) or more nuclear generating facilities, as enacted by Acts 1980 (1st Ex. Sess.), No. 67, and all laws amendatory thereto, §§ 20-21-401 — 20-21-405;

(61) Brine taxes imposed upon all brine produced in the state for the purpose of bromine extraction, as enacted by Acts 1979, No. 759, and all laws amendatory thereto, § 26-58-301;

(62) Oil and Gas Commission fees, including oil assessments, gas assessments in excess of four and one-half (4½) mills each fiscal year until July 1, 2021, under § 15-71-107(b)(2)(A)(i), drilling permits, permits for plugging wells, and permits for each salt water well, all as enacted by Acts 1939, No. 105, and all laws amendatory thereto, §§ 15-71-101 — 15-71-112, 15-72-101 — 15-72-110, 15-72-205, 15-72-212, 15-72-216, 15-72-301 — 15-72-324, and 15-72-401 — 15-72-407, and the portion of taxes levied on salt water used in bromine production, as enacted by Acts 1947, No. 136, and all laws amendatory thereto, § 26-58-111(9);

(63) Arkansas State Game and Fish Commission licenses, fees, tags, permits, and fines, all as authorized by Arkansas Constitution, Amendment 35, annual resident hunting and fishing licenses, §§ 15-42-104 and 15-42-110; all interest earned on Arkansas State Game and Fish Commission funds, § 15-41-110; all fees, compensation, or royalties for mineral leases or permits for lands held in the name of the Arkansas State Game and Fish Commission, § 22-5-809(c)(3); all assessed fines as set out in § 15-41-209; and forty-five percent (45%) of the additional one-eighth of one percent (¼ of 1%) sales and use tax authorized by Arkansas Constitution, Amendment 75;

(64) Plumbers' licenses, examination fees, permits, and registration fees, as enacted by Acts 1951, No. 200, and all laws amendatory thereto, §§ 17-38-101 — 17-38-103, 17-38-201 — 17-38-205, and 17-38-301 — 17-38-310;

(65) Fees for medical identification tags and bracelets, as enacted by Acts 1965, No. 433, § 20-7-119;

(66) [Repealed.]

(67) Seventy-five percent (75%) of child passenger protection act fines, as enacted by Acts 1983, No. 749, known as the “Child Passenger Protection Act”, § 27-34-101 et seq.;

(68) Dairy products licenses, permits, and fees, as enacted by Acts 1941, No. 114, and all laws amendatory thereto, §§ 20-59-201 — 20-59-247;

(69) Department of Health vital statistics fees and other specified fees, as set out in § 20-7-123;

(70) Arkansas Public Service Commission annual assessment fees, as enacted by Acts 1945, No. 40, §§ 23-2-101, 23-2-103 — 23-2-105, 23-2-108, 23-2-109, 23-2-403,

23-2-406, 23-2-407, 23-2-409, 23-2-413, 23-2-418, 23-3-109, and 23-3-110, and Acts 1935, No. 324, §§ 14-200-101, 14-200-103 — 14-200-108, 14-200-111, 23-1-101 — 23-1-112, 23-2-301, 23-2-303 — 23-2-308, 23-2-310, 23-2-312, 23-2-314 — 23-2-316, 23-2-402, 23-2-404 [repealed], 23-2-405, 23-2-408, 23-2-410 — 23-2-412, 23-2-414 — 23-2-421, 23-2-426, 23-2-428, 23-2-429, 23-3-101 — 23-3-107, 23-3-112 — 23-3-115, 23-3-118, 23-3-119, 23-3-201 — 23-3-206, 23-4-102, 23-4-103, 23-4-105 — 23-4-109, 23-4-205, 23-4-402 — 23-4-405, 23-4-407 — 23-4-418, 23-4-620 — 23-4-634, and 23-18-101, and all laws amendatory thereto;

(71) Arkansas Public Service Commission miscellaneous fees, as enacted by Acts 1935, No. 324, §§ 14-200-101, 14-200-103 — 14-200-108, 14-200-111, 23-1-101 — 23-1-112, 23-2-301, 23-2-303 — 23-2-308, 23-2-310, 23-2-312, 23-2-314 — 23-2-316, 23-2-402, 23-2-404 [repealed], 23-2-405, 23-2-408, 23-2-410 — 23-2-412, 23-2-414 — 23-2-421, 23-2-426, 23-2-428, 23-2-429, 23-3-101 — 23-3-107, 23-3-112 — 23-3-115, 23-3-118, 23-3-119, 23-3-201 — 23-3-206, 23-4-102, 23-4-103, 23-4-105 — 23-4-109, 23-4-205, 23-4-402 — 23-4-405, 23-4-407 — 23-4-418, 23-4-620 — 23-4-634, and 23-18-101, and Acts 1949, No. 262, §§ 23-3-109 and 23-16-101 — 23-16-106, and all laws amendatory thereto;

(72) Board of electrical examiners examination, license, and penalty fees, as enacted by Acts 1979, No. 870, § 17-28-101 et seq., § 17-28-201 et seq., and § 17-28-301 et seq., and Acts 1981, No. 132, and all laws amendatory thereto;

(73) Milk inspection fees, as enacted by Acts 1981, No. 587, and all laws amendatory thereto, §§ 20-59-401 — 20-59-406, 20-59-407 [repealed];

(74) Proceeds from sales of tax-forfeited lands, as enacted by Acts 1929, No. 129, and all laws amendatory thereto, § 26-37-210;

(75) Redemption of tax-forfeited lands and quitclaim deed fees, as enacted by Acts 1891, No. 151, and all laws amendatory thereto, § 26-37-310 et seq.;

(76)(A) Commissioner of State Lands fees, including patent fees, as enacted by Acts 1883, No. 117, § 21-6-203;

(B) Deed fees, as enacted by Acts 1931, No. 245, § 22-5-408;

(C) Donation deed fees, as enacted by Acts 1883, No. 117, § 21-6-203;

(D) Field notes and plats fees, as enacted by Acts 1881, No. 12, §§ 22-5-701 and 22-5-702;

(E) Certificate of donation to forfeited land fees, as enacted by Acts 1883, No. 117, § 21-6-203; and

(F) Those fees as specified in Acts 1983, No. 886, § 21-6-203;

(77) Proceeds from sales of islands, as enacted by Acts 1971, No. 148, §§ 22-6-201 and 22-6-203;

(78) Insurance filing fees, renewal fees, amendment fees, reinstatement fees, agents' licenses, brokers' licenses, solicitors' licenses, examination fees, adjusters' licenses, copies of documents and certificates of the commissioner, all as enacted by Acts 1959, No. 148, known as the "Arkansas Insurance Code", and all laws amendatory thereto, §§ 23-60-101 — 23-60-108, 23-60-110, 23-61-101 — 23-61-112, 23-61-201 — 23-61-206, 23-61-301 — 23-61-307, 23-61-401, 23-61-402, 23-62-101 — 23-62-108, 23-62-201, 23-62-202, former 23-62-203, 23-62-204, 23-62-205, 23-63-101 [repealed], 23-63-102 — 23-63-104, 23-63-201 — 23-63-216, 23-63-301, 23-63-302, 23-63-401 — 23-63-404 [repealed], 23-63-601 — 23-63-604, 23-63-605 — 23-63-609 [repealed], 23-63-

610 — 23-63-613, 23-63-701, 23-63-801 — 23-63-833, 23-63-835, 23-63-836 [as added by Acts 1983, No. 522], 23-63-837 [as added by Acts 1983, No. 522], 23-63-838 [repealed], 23-63-901 — 23-63-912, 23-63-1001 — 23-63-1004, 23-64-101 — 23-64-103, 23-64-201 — 23-64-205, 23-64-206 [repealed], 23-64-207, 23-64-208 [repealed], 23-64-209, 23-64-210, 23-64-211 — 23-64-213 [repealed], 23-64-214 — 23-64-221, 23-64-222 [repealed], 23-64-223 — 23-64-227, 23-65-101 — 23-65-104, 23-65-201 — 23-65-205, 23-65-301 — 23-65-319, 23-66-201 — 23-66-213, 23-66-214 [repealed], 23-66-301 — 23-66-306, 23-66-308 — 23-66-311, 23-66-313, 23-66-314, 23-68-101 — 23-68-113, 23-68-115 — 23-68-132, 23-69-101 — 23-69-103, 23-69-105 — 23-69-141, 23-69-143, 23-69-149 — 23-69-156, 23-70-101 — 23-70-124, 23-71-101 — 23-71-116, 23-72-101 — 23-72-122, 23-73-101 — 23-73-107, 23-73-108 [repealed], 23-73-109 [repealed], 23-73-110 — 23-73-116, former 23-74-101 — 23-74-105, 23-74-106 — 23-74-141 [repealed], 23-75-101 — 23-75-116, 23-75-117 [repealed], 23-75-118 — 23-75-120, 23-79-101 — 23-79-106, 23-79-109 — 23-79-128, 23-79-131 — 23-79-134, 23-79-202 — 23-79-210, 23-81-101 — 23-81-117, 23-81-120 — 23-81-136, 23-81-201 — 23-81-213, 23-82-101 — 23-82-118, 23-84-101 — 23-84-111, 23-85-101 — 23-85-131, 23-86-101 — 23-86-104, 23-86-106 — 23-86-109, 23-86-112, 23-87-101 — 23-87-119, 23-88-101, 23-89-101, 23-89-102, 26-57-601 — 26-57-605, 26-57-607, 26-57-608, and 26-57-610;

(79) Trademark and service-mark registration and assignment fees, as enacted by Acts 1967, No. 81, §§ 4-71-101 — 4-71-114 [repealed];

(80) Milk laboratory antibiotic drug testing program fees and fines, § 20-59-701 et seq.;

(81) Commercial vehicle temporary registration tag fees, as enacted by Acts 1975, (Extended Sess., 1976), No. 1179, and all laws amendatory thereto, § 27-14-1306;

(82) Incorporation fees of railroads, street interurban, or other transportation companies, express companies, sleeping car companies, and private car companies, as enacted by Acts 1911, No. 87, § 23-11-102;

(83) Filing and recording fees for a charter of educational institutions and for filing and recording a certificate for a change of name or provisions of a charter, as enacted by Acts 1911, No. 375, §§ 6-2-101 — 6-2-105, 6-2-106 [repealed], 6-2-107 — 6-2-109, 6-2-111, and 6-2-112;

(84) Fees for filing articles of incorporation and issuing a certificate of incorporation of nonprofit corporations, filing an application of a foreign corporation for a certificate of authority to conduct affairs in this state and issuing a certificate of authority, and for other administrative functions, as enacted by Acts 1963, No. 176, known as the “Arkansas Nonprofit Corporation Act”, §§ 4-28-201 — 4-28-206 and 4-28-209 — 4-28-223;

(85) Articles of incorporation filing fees, articles of amendment filing fees, fees for certified copies, other miscellaneous filing fees and certificates, and for receiving service of process on behalf of a corporation, both foreign and domestic, and all other fees, as enacted by Acts 1965, No. 576, known as the “Arkansas Business Corporation Act”, § 4-26-101 et seq.;

(86) Fees collected as authorized under Acts 1961, No. 185, as amended, known as the “Uniform Commercial Code”, § 4-1-101 et seq.;

(87) Fees collected for filing articles of incorporation for cooperative marketing associations, as enacted by Acts 1921, No. 116, as amended, known as the “Cooperative Marketing Act”, § 2-2-401 et seq.;

(88) Fees collected from rural telephone cooperatives, as enacted by Acts 1951, No. 51, as amended, known as the “Rural Telecommunications Cooperative Act”, § 23-17-201 et seq.;

(89) Annual license fees collected from rural electrification corporations, as enacted by Acts 1937, No. 342, as amended, known as the “Electric Cooperative Corporation Act”, § 23-18-301 et seq.;

(90) Annual license fees collected from agricultural cooperative associations, as enacted by Acts 1939, No. 153, as amended, §§ 2-2-101 — 2-2-124;

(91) That portion of driver's license special fees for duplicate and identification licenses, as enacted by Acts 1977, No. 311, and all laws amendatory thereto, § 27-16-801, § 27-16-805, and § 27-16-806(a) and (b);

(92) Fees collected from mutual corporations, excepting insurance companies, having no capital stock for the filing of articles of incorporation, as enacted by Acts 1911, No. 87, § 4-26-1204;

(93) Abstracter's examining licenses and fees, as enacted by Acts 1969, No. 109, as amended, known as the “Abstracters' Licensing Law of 1969”, § 17-11-101 et seq.;

(94) Driver education fees, as enacted by Acts 1965, No. 531, §§ 27-18-101, 27-18-102, and 27-18-104 — 27-18-106;

(95) Fees charged by the Veterinary Medical Examining Board for the various examinations, permits, licenses, and certificates issued by the board, as enacted by Acts 1975, No. 650, as amended, the Arkansas Veterinary Medical Practice Act, § 17-101-101 et seq.;

(96) Receipts from timber severed from state-owned lands and rentals from trespassers on state lands, as enacted by Acts 1931, No. 125, §§ 22-5-602 and 22-5-603;

(97) Annual license fees received from septic tank cleaning businesses, as enacted by Acts 1973, No. 71, §§ 17-45-101 — 17-45-105;

(98) Environmental compatibility and public need certificate initial filing fee, as enacted by Acts 1973, No. 164, and all laws amendatory thereto, §§ 23-18-501 — 23-18-529;

(99) Arkansas Motor Vehicle Commission license fees, as enacted by Acts 1975, No. 388, known as the “Arkansas Motor Vehicle Commission Act”, §§ 23-112-101 — 23-112-103, 23-112-105, 23-112-201 — 23-112-205, 23-112-301 — 23-112-311, 23-112-401 [repealed], 23-112-402 — 23-112-404, 23-112-405 [repealed], 23-112-406, and 23-112-501 — 23-112-509;

(100) Arkansas Public Service Commission inspection fees as authorized by Acts 1971, No. 285, § 8, as amended, §§ 23-15-211, 23-15-214, and 23-15-216, for operating the Pipeline Safety Division;

(101) The additional severance tax levied on oil produced in this state, as enacted by Acts 1977, No. 310, § 4, and all laws amendatory thereto, § 26-58-301;

(102) Arkansas Manufactured Home Commission registration fees and salesperson's licenses, as enacted by Acts 1977, No. 419, known as the “Arkansas Manufactured Homes Standards Act”, and all laws amendatory thereto, § 20-25-101 et seq.;

(103) [Repealed.]

(104) All Division of Environmental Quality fees, unless otherwise provided by law, § 8-1-105, landfill operator license fees, § 8-6-909, and that portion of new tire waste tire fees, § 8-9-404;

(105) Interstate fuel user marking fees, fines, and penalties, as enacted by Acts 1979, No. 434, §§ 26-55-708 and 26-55-709, and all laws amendatory thereto;

(106) Motor vehicle title application fees, fines, and penalties, as enacted by Acts 1949, No. 142, § 33, as amended by Acts 1979, No. 439, and Acts 1981, No. 40, and all laws amendatory thereto, § 27-14-705;

(107) Transfers from the Securities Reserve Fund of interest earned on the balance of the ~~State Highway and Transportation Department Fund~~ Arkansas Department of Transportation Fund, including all internal accounts and funds thereof, as enacted by Acts 1979, No. 438, § 27-70-204, and all laws amendatory thereto;

(108) Arkansas Board of Dispensing Opticians examination, license, and registration fees, as enacted by Acts 1981, No. 589, known as the “Ophthalmic Dispensing Act”, and all laws amendatory thereto, § 17-89-101 et seq.;

(109) Arkansas State Board of Nursing examination and license fees, as enacted by Acts 1971, No. 432, and all laws amendatory thereto, §§ 17-87-101 — 17-87-105, 17-87-201 — 17-87-204, 17-87-301 — 17-87-309, and 17-87-401;

(110) Social work examination and license fees, as enacted by Acts 1999, No. 1122, known as the “Social Work Licensing Act”, § 17-103-101 et seq., and all laws amendatory thereto;

(111) Brine production assessments as enacted by Acts 1979, No. 937, § 3(d), as amended, § 15-76-306(d);

(112) Amusement attraction permits, as enacted by Acts 1983, No. 837, known as the “Amusement Ride and Amusement Attraction Safety Insurance Act”, § 23-89-501 et seq.;

(113) Arkansas Beef Council cattle assessments, § 2-35-401 et seq.;

(114) [Repealed.]

(115) Hazardous and toxic materials facility fees, § 12-84-106;

(116) The additional severance tax levied on coal, as enacted by Acts 1983, No. 560, § 26-58-112;

(117) The additional severance tax levied on stone and crushed stone, as enacted by Acts 1983, No. 761, § 26-58-113, and those portions of real estate transfer taxes, as enacted by Acts 1971, No. 275, and all laws amendatory thereto, §§ 26-60-105 and 26-60-112;

(118) Five percent (5%) of the gross proceeds collected through set-off procedures from debtors who owe money to the State of Arkansas, as enacted by Acts 1983, No. 372, §§ 26-36-301 — 26-36-320;

(119) The first designated portion of real estate transfer taxes for the continuing education of county and circuit clerks, as enacted by Acts 1971, No. 275, and all laws amendatory thereto, §§ 26-60-105 and 26-60-112;

(120) That portion of driver's license reinstatement fees for the Office of Driver Services, § 5-65-119(a)(2)(B);

(121) [Repealed.]

(122) Agricultural consultant license fees, the Agricultural Consultants Licensing Act of 1987, § 17-13-101 et seq.;

(123) [Repealed.]

(124) Three percent (3%) of local sales and use taxes, which are further identified as the three percent (3%) collection cost of the local sales and use taxes, imposed by a city under § 26-75-217, a county under § 26-74-214, and a city or county under § 26-82-111;

(125) [Repealed.]

(126) Those portions of vaccination fees imposed at livestock markets, as enacted by Acts 1985, No. 150, and Acts 1985, No. 151, § 2-40-206, and that portion of all fines and penalties resulting from arrests made or citations issued by Arkansas Livestock and Poultry Commission enforcement officers, § 2-33-113(b) [repealed];

(127) Arkansas Wheat Promotion Board assessments, as enacted by Acts 1985, No. 283, §§ 2-20-601 — 2-20-609;

(128) [Repealed.]

(129) Local exchange carriers access line surcharges and commercial mobile radio service provider telephone number surcharges, § 23-17-119;

(130) Asbestos removal license fees, §§ 20-27-1001 — 20-27-1007;

(131) Mammography accreditation fees, § 20-15-1005;

(132) Abortion clinic license fees, § 20-9-302;

(133) Child care facility license fees, § 20-78-223;

(134) [Repealed.]

(135) Dog racing taxes derived from the net proceeds of two (2) of the additional six (6) days of dog races, as authorized by § 23-111-504;

(136) Emergency medical services fees, § 20-13-211;

(137) Food service establishment and food salvager permits and fees, §§ 20-57-102, 20-57-201, 20-57-202 [repealed], 20-57-203, and 20-57-204;

(138) Nursing home administrator license application and renewal fees, §§ 20-10-404 and 20-10-405;

(139) [Repealed.]

(140) Health maintenance organizations licenses and fees, § 23-76-127;

(141) Ionizing radiation license and registration fees, § 20-21-217;

(142) Public Water System Service Act fees, fines, and penalties, § 20-28-101 et seq.;

(143) Swimming pools regulation fees and fines, §§ 20-30-102 and 20-30-106;

(144) Department of Health public health laboratory fees, § 20-7-114;

(145) Additional real estate transfer tax, § 26-60-105(b);

(146) Two percent (2%) of gross receipts derived from the sale or rental on certain items related to tourism, § 26-63-402;

(147) Breath testing instrument maintenance fees, § 20-7-128;

(148) That portion of commercial driver license application fees, § 27-23-118(a)(1); driver search fees, §§ 27-23-118(b)(1) and 27-23-118(c)(1); and all fines, forfeitures, and penalties collected under § 27-23-118(d) of the Arkansas Uniform Commercial Driver License Act, § 27-23-101 et seq.;

(149) That portion of commercial driver license application fees, § 27-23-118(a)(2);

- (150) Commercial driver license examination fees, § 27-23-110(d);
- (151) Arkansas Catfish Promotion Board assessments, § 2-9-107;
- (152) Turnpike project tolls, §§ 27-90-203 and 27-90-204;
- (153) Regulated substance storage tank license fees and that portion of annual registration fees, § 8-7-802(b); civil penalties collected under § 8-7-806; and that portion of costs collected under § 8-7-807;
- (154) Landfill disposal and transportation fees, § 8-6-606;
- (155) That portion of driver's license reinstatement fees for the Office of Alcohol Testing, § 5-65-119(a)(2)(A), § 5-65-304(d), and § 5-65-310(f);
- (156) Medicaid Fraud False Claims Act penalties, § 20-77-903;
- (157) Child care facility fines and penalties, § 20-78-219;
- (158) Fees for certifying blasters, § 20-27-1102;
- (159) Pseudorabies control and eradication program fees, § 2-40-1201;
- (160) HVACR Licensing Board fees, § 17-33-204;
- (161) [Repealed.]
- (162) That portion of landfill disposal fees collected when a private industry bears the expense of operating and maintaining the landfill solely for the disposal of wastes generated by the industry, § 8-6-607(b)(2);
- (163) Those additional corporate income taxes as specified in § 26-51-205(c)(2);
- (164) Those additional insurance premium taxes as specified in § 26-57-614 and the amount of insurance premium taxes transferred due to the provisions of §§ 24-11-301 and 24-11-809;
- (165) That portion of rim removal fees and import fees, § 8-9-404;
- (166) Commercial medical waste fees and fines, § 20-32-104;
- (167) Additional landfill disposal and transportation fees, § 8-6-1003 et seq.;
- (168) That portion of annual registration fees for above-ground storage tanks, § 8-7-802(b);
- (169) Fees received by the State Plant Board for licensing and regulation of public grain warehouses;
- (170) Elder or disabled persons enhanced civil penalties, § 4-88-202;
- (171) That portion of estate taxes collected in a calendar year that exceeds ten percent (10%) of the average annual estate taxes collected for a five-year period immediately preceding the calendar year or fifteen million dollars (\$15,000,000), whichever is greater, § 26-59-122(a);
- (172)(A) The additional fees assessed or imposed upon insurers, insurance agents, brokers, professional bail bond companies, and other licensees or registrants, § 23-61-711;
 - (B) The additional professional bail bond company fees, § 17-19-111;
 - (C) Health maintenance organization fees, § 23-76-127;
 - (D) Professional employer organization biennial license fees, § 23-92-407; and
 - (E) Employer service assurance organization affidavit fees, § 23-92-414;
- (173) That portion of securities agents initial or renewal registration filing fees, § 23-42-304(a)(2) and 23-42-304(a)(4);
- (174) That portion of securities registration statement filing fees, § 23-42-404(b)(1);

- (175) Background investigation fees, § 12-8-120;
- (176) Criminal history information record search fees for noncriminal justice purposes, § 12-12-1012;
- (177) Alcohol and drug abuse treatment program application fees and accreditation costs, § 20-64-906;
- (178) Marine Sanitation Program fees, § 27-101-408;
- (179) [Repealed.]
- (180) Arkansas Conservation Corps fee-for-service project fees, § 11-13-105(c) [repealed];
- (181) Arkansas Economic Development Incentive Act of 1993 transfers from general revenues for financial incentive plans, § 15-4-1607, § 26-51-506(c)(2)(B)(vii), and § 26-51-506(c)(3)(D)(vi);
- (182) Alternative fuels taxes, fees, penalties, and interest, as enacted in § 26-62-101 et seq., known as the “Alternative Fuels Tax Law”, and all laws amendatory thereto;
- (183) Dog racing taxes derived from seventy-five percent (75%) of the net proceeds of six (6) additional days of dog races during each twelve-month period, § 23-111-515;
- (184) Transporters of commercial medical waste vehicle inspection fees, § 20-32-105;
- (185) Motor vehicle accident report and records of traffic violations photostatic or written copies fees, § 27-53-210;
- (186) Motor vehicle liability insurance fines, § 27-22-103;
- (187) Rail and other carriers fees, § 23-16-105;
- (188) Life care provider application filing fees, § 23-93-206;
- (189) Additional marriage license fees, § 9-30-109;
- (190) Used motor vehicle dealer license fees, § 23-112-608, and that portion of used motor vehicle dealer fines, § 23-112-603(c)(1);
- (191) Criminal Investigation Division antifraud assessments and penalties, §§ 23-100-104 and 23-100-105;
- (192) Seventy-one percent (71%) of the additional cigarette and tobacco products tax, § 26-57-1101 et seq., as determined by § 26-57-1106;
- (193) One-eighth of one cent ($\frac{1}{8}\%$) gross receipts and compensating taxes, Arkansas Constitution, Amendment 75;
- (194) Waterworks operators fees, § 17-51-106;
- (195) Equine Infectious Anemia Control and Eradication Program fees, § 2-40-826;
- (196) Arkansas Corn and Grain Sorghum Promotion Board assessments, § 2-20-805;
- (197) State Convicted Offender DNA Data Base Act fines, § 12-12-1118;
- (198) Sex Offender Registration Act of 1997 fines, § 12-12-910;
- (199) [Repealed.]
- (200) Thirty percent (30%) of parking fines and fees, § 27-15-305(c);
- (201) Twenty-nine percent (29%) of the additional cigarette and tobacco products tax, § 26-57-1103;
- (202) [Repealed.]
- (203) Littering fines, § 8-6-404;

- (204) Fees from investigations and inspections of various boards' licensees, § 17-80-106;
- (205) Body piercing, branding, and tattooing license fees and penalties, § 20-27-1503;
- (206) [Repealed.]
- (207) [Repealed.]
- (208) [Repealed.]
- (209) [Repealed.]
- (210) Various Department of Health vital statistic fees, § 19-6-485(b);
- (211) [Repealed.]
- (212) Revenue-generating technology system contract taxes and fees, § 19-11-1101(d);
- (213) The first one hundred fifty thousand dollars (\$150,000) of fines collected under § 23-42-209, § 23-42-213(b), and § 23-42-308;
- (214) The transfer of up to thirty-one and six-tenths percent (31.6%) of amounts received in the Tobacco Settlement Program Fund, Acts 2002 (1st Ex. Sess.), No. 2, § 19-12-108;
- (215) Arkansas Biological Agent Registry Act civil penalties, §§ 19-6-487 [repealed] and 20-36-104;
- (216) Drug court program user fees, § 16-98-304, and specialty court program user fees, § 16-10-701;
- (217) Additional marriage license fees, § 16-20-407(b)(2);
- (218) That portion of an operator's driver's license reinstatement fees, § 5-65-119(a)(2)(D);
- (219) That portion of suspended, revoked, or cancelled driver's license reinstatement fees, § 27-16-508(c) and § 27-16-808(b)(2);
- (220) That portion of driver license special fees for duplicate and identification licenses, § 27-16-805 and § 27-16-806(c);
- (221) Civil penalties and fines collected under the Arkansas Catfish Marketing Act of 1975, § 20-61-201 et seq., and § 20-61-101;
- (222) That portion of penalties collected for failure to pay fees for registration and licensing of motor vehicles, § 27-14-601(e);
- (223) Design-use contribution fees, § 27-15-4904;
- (224) Mixed drink supplemental taxes on sales of alcoholic beverages, §§ 3-9-213(c)(2)(A) and 3-9-223(c)(2)(A);
- (225) Arkansas Bureau of Standards lab tests or inspection fees, § 4-18-329(c);
- (226) Auto auction fees for salvage-titled or parts-only titled vehicles, § 23-112-614;
- (227) Vehicle identification number verification fees, § 27-14-725(d);
- (228) Spyware monitoring fines and penalties, § 4-111-104;
- (229) That portion of uniform filing fees collected in circuit court under § 16-10-314 and § 21-6-403(b)(1);
- (230) Forfeited bonds; fee assessments; reimbursements for well-site plugging, repair, and restoration costs from well operators; and proceeds from the sale of hydrocarbons and production equipment located at the site of abandoned and orphaned wells, § 15-71-110(e) and § 15-71-116;

- (231) County quorum court special license plate application fees, § 27-24-303(b)(2);
- (232) Fees for diagnostic laboratory services of the Division of Agriculture of the University of Arkansas, § 6-64-1013;
- (233) That portion of uniform filing fees collected in circuit court under § 16-10-313 and § 21-6-403(b)(1);
- (234) Commercial motor vehicle driving offenses fines and penalties, § 27-23-114(h)(2);
- (235) Criminal History for Volunteers Act fees, § 12-12-1609;
- (236) Adult and Long-Term Care Facility Resident Maltreatment Act civil penalties, § 12-12-1706;
- (237) Phase I Environmental Site Assessment Consultant Act fees, §§ 8-7-1301 — 8-7-1304, 8-7-1305 — 8-7-1310 [repealed], 8-7-1311;
- (238) Ninety-five percent (95%) of the severance tax collected on natural gas at the rates enacted by § 26-58-111(5) and five percent (5%) of the severance tax collected on natural gas under § 26-58-124(c)(2);
- (239) Unified Carrier Registration Act of 2005, Pub. L. No. 109-59, § 4301 et seq., registration fees, § 23-13-604;
- (240) Landfill disposal fees to support a computer and electronic recycling program, §§ 8-6-612 [repealed] and 8-6-614 [repealed];
- (241) Commercial Driver Alcohol and Drug Testing Database penalties, § 27-23-209;
- (242) School-Age Children Eye and Vision Care Fund donations, grants of money, gifts and appropriations from private sources, from municipal and county governments, from the state, and from the federal government, as created in uncodified § 1 of Acts 2007, No. 138;
- (243) Arkansas retirement community eligibility application fees, § 15-14-104;
- (244) Annual fleet management fees, § 27-14-610(e)(2);
- (245) Securities agents branch office registration filing fees, § 23-42-304(a)(5);
- (246) The first designated portion of real estate transfer taxes for the continuing education of county coroners under §§ 26-60-105 and 26-60-112;
- (247) Registration for nonprofit motor vehicle fleets management fees, § 27-14-611(d)(1);
- (248) Suspended registration reinstatement fees, § 27-22-103(b)(4)(B)(i);
- (249) Certificate of franchise authority fees, § 23-19-204;
- (250) That portion of fees and fines collected under §§ 20-27-1502, 20-27-1508, 20-27-1509, and 20-27-1511;
- (251) That portion of license fees, renewal fees, and civil penalties collected under § 17-55-101 et seq.;
- (252) Voice stress analysis examiner's license fees, § 17-39-305;
- (253) Fees collected under § 12-12-1510(c);
- (254) All permit and license fees received by Arkansas Tobacco Control under the Arkansas Tobacco Products Tax Act of 1977, § 26-57-201 et seq.;
- (255) Fees collected under § 27-14-602(c);
- (256) Driving monitoring program fees, § 27-50-912(f)(2);

(257) Permit fees paid under the Arkansas Industrial Hemp Act, § 2-15-401 et seq.;

(258) All sales tax revenues collected by the Department of Finance and Administration from the sale of usable marijuana under the Arkansas Medical Marijuana Amendment of 2016, Arkansas Constitution, Amendment 98;

(259) That portion of notice filing fees and penalties, § 23-42-509(a);

(260) Revenues collected under § 9-15-202(d);

(261) Revenues collected under § 16-10-305(h);

(262) Grocery store wine permit fees, § 3-5-1802;

(263) The wholesale sales tax on motor fuel levied under § 26-64-101;

(264) The wholesale sales tax on distillate special fuel levied under § 26-64-102;

(265) Additional registration fees for electric vehicles and hybrid vehicles under § 27-14-614;

(266) Motorboat duplicate title, lien filing, lien notation, and certificate of title fees set forth in the Arkansas Motorboat Registration and Titling Act, § 27-101-1001 et seq.;

(267) Motorboat certificate of title with beneficiary processing fees and certificate of title application fees set forth in the Arkansas Motorboat Registration and Titling Act, § 27-101-1001 et seq.;

(268) Ten percent (10%) of each booking and administration fee collected under § 12-41-505;

(269) Expedited title processing fees collected under § 27-14-705(e)(2);

(270) Driving record information fees collected under § 27-23-117;

(271) Civil penalties collected under § 25-38-203; and

(272) Fines collected under § 2-38-504.

Codifier's Note. No changes.

Chapter X — Special Revenue Funds

Codifier's Note. Section 19-6-401 et seq. and § 19-6-801 et seq. have been combined and are presented in this proposed recodification of Title 19 as Chapter X.

Section 19-6-401 has not been included in this proposed recodification of Title 19 because the section was considered superfluous in the context of this proposed recodification. Section 19-6-401 should be repealed.

Section 19-6-413, concerning the Cosmetology Operating Fund, was repealed by Acts 2011, No. 1008, § 6.

Section 19-6-414, concerning the Cosmetology Board Construction Fund, was repealed by Acts 2003, No. 69, § 9.

Section 19-6-416, concerning the Department of Labor Boiler Inspection Fund, was repealed by Acts 2001, No. 577, § 3.

Section 19-6-422, concerning the Firemen's Relief and Pension Fund, was repealed by Acts 2001, No. 229, § 14.

Section 19-6-428, concerning the Severed Resources Fund, was repealed by Acts 2009, No. 610, § 7.

Section 19-6-430, concerning the Tuberculosis Sanatorium Lease Fund, was repealed by Acts 2007, No. 407, § 10.

Section 19-6-431, concerning the Policemen's Pension and Relief Fund, was repealed by Acts 2001, No. 229, § 15.

Section 19-6-436, concerning the Board of Electrical Examiners Fund, was repealed by Acts 2001, No. 577, § 4.

Section 19-6-444, concerning the Arkansas Department of Environmental Quality Fee Fund, was repealed by Acts 2009, No. 1464, § 7.

Section 19-6-457, concerning the Aging and Adult Services Special Revenue Fund, was repealed by Acts 2003, No. 28, § 21.

Section 19-6-461, concerning the Arkansas Public Art Program Fund, was repealed by Acts 2017, No. 720, § 7.

Section 19-6-470, concerning the Apprentice Plumbers Training Fund, was repealed by Acts 2011, No. 1008, § 7.

Section 19-6-472, concerning the Economic Development of Arkansas Fund, was repealed by Acts 2001, No. 1681, § 2.

Section 19-6-476, concerning the Computerized Voter Registration Fund, was repealed by Acts 2007, No. 320, § 7.

Section 19-6-478, concerning the Voter Registration Signature Imaging System Fund, was repealed by Acts 2005, No. 20, § 14.

Section 19-6-481, concerning the Public School Support Fund, was repealed by Acts 1997, No. 1173, § 3.

Section 19-6-483, concerning the Parks and Tourism — Retirement and Relocation Division Fund, was repealed by Acts 2003, No. 28, § 22.

Section 19-6-487, concerning the Health Adequacy Committee Fund, was repealed by Acts 2017, No. 263, § 5.

Section 19-6-492, concerning the Domestic Peace Fund and moneys collected for additional marriage license fees, was repealed by Acts 2005, No. 1962, § 87.

Sections 19-6-494-19-6-496, concerning the Alternative Fuels Fund, the Arkansas Weatherization Assistance Fund, and the Choose Life Adoption Assistance Program Fund, were repealed by Acts 2007, No. 407, §§ 13-15 and Acts 2007, No. 873, § 7.

Section 19-6-805, concerning the Arkansas Rx Program Fund, was repealed by Acts 2013, No. 1145, § 1.

Section 19-6-810, concerning the Choose Life Adoption Assistance Program Fund, was repealed by Acts 2013, No. 1146, § 5.

Section 19-6-830, concerning the Skills Development Fund, was repealed by identical Acts 2020, Nos. 186 and 187, § 2.

19-X-XXX. [19-6-402] Division of Aeronautics Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Division of Aeronautics Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(17).

(c) The fund shall be used by the Division of Aeronautics for:

(1) Distributing grants-in-aid to qualifying airports of the state as authorized by law;

(2) Distributing grants to qualifying applicants as determined by the Director of the Division of Aeronautics and the Aeronautics Commission for any purpose related to:

(A) The development of aeronautics;

(B) The promotion of aeronautics; or

(C) Aviation education;

(3) The maintenance, operation, and improvement required in carrying out the functions, powers, and duties set out in § 27-114-101 et seq.; or

(4) Carrying out other duties imposed by law upon the division, including without limitation the duties set out in § 27-115-110.

Codifier's Note. No changes.

19-X-XXX. [19-6-403] Division of Correction Farm Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Division of Correction Farm Fund".

(b) The fund shall consist of those revenues as specified in § 19-6-301(42);

(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement of the Division of Correction's farming operations.

(d) Any surplus accruing in the fund ~~shall~~, upon determination of that surplus, shall be transferred to the Division of Correction Inmate Care and Custody Fund Account.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-404] Division of Arkansas State Police Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Division of Arkansas State Police Fund".

(b) The Division of Arkansas State Police Fund shall consist of:

(1) Those special revenues as specified in § 19-6-301(1), (5), (7), (8), (38)-(40), (94), (150), (168), (175), (184)-(186), (190), (218)-(220), (222), (226), (227), (234), (252), and (270);

(2) Moneys transferred or deposited from the State Administration of Justice Fund;

(3) Those general revenues as may be provided by law, there to be used for the maintenance, operation, and improvement of the Division of Arkansas State Police in carrying out the functions, powers, and duties as stated in § 12-8-106 or other duties imposed by law upon the division;

(4) Any revenues credited to the Division of Arkansas State Police Fund under the Division of Arkansas State Police Headquarters Facilities and Equipment Financing Act, § 12-8-601 et seq.; and

(5) Federal reimbursements received for eligible expenditures by the various programs of the department made payable from the Division of Arkansas State Police Fund.

Codifier's Note. Technical changes only.

19-X-XXX. ~~[19-6-405] State Highway and Transportation Department~~ Arkansas Department of Transportation Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Department of Transportation Fund".

(b) The ~~State Highway and Transportation Department~~ Arkansas Department of Transportation Fund shall consist of:

_____ (1) That part of the special revenues as specified in § 19-6-301(2)-(4), (22), (81), (105)-(107), (182), and (256), known as "highway revenue", as distributed under the Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq., and § 27-70-103 and § 27-72-301 et seq.;

_____ (2) Those special revenues specified in § 19-6-301(10), (152), (187), (239), and (241);

_____ (3) Fifty percent (50%) of § 19-6-301(26);

_____ (4) That portion of § 19-6-301(2) as set out in § 27-14-601(a)(3)(H)(ii)(f);

_____ (5) That portion of § 19-6-301(222);

_____ (6) Those designated revenues as set out in § 26-56-201(e)(1), which consist of the additional total of four cents (4¢) distillate special fuel taxes to be distributed as provided in the Arkansas Highway Financing Act of 1999, § 27-64-201 et seq.;

_____ (7) Federal revenue sharing funds as set out in § 19-5-1005;

_____ (8) The special revenues specified in § 26-64-103, which consist of the wholesale sales taxes on motor fuel and distillate special fuel;

_____ (9) The special revenues specified in § 27-14-614, which consist of the additional registration fees on electric vehicles and hybrid vehicles; and

_____ (10) Any federal funds that may become available;

(c) ~~there to~~ The Arkansas Department of Transportation Fund shall be used for the maintenance, operation, and improvement required by the Arkansas Department of Transportation in carrying out the functions, powers, and duties as set out in Arkansas Constitution, Amendment 42, and §§ 27-65-102 — 27-65-107, 27-65-110, 27-65-122, and 27-65-124, and the other laws of this state prescribing the powers and duties of the department and the State Highway Commission.

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Codifier's Note. The fund name is being changed to align the fund name with the name of the Arkansas Department of Transportation. Technical changes are also being made.

19-X-XXX. [19-6-406] Arkansas Public Service Commission Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Public Service Commission Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(70), (71), and (98);

(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement required by the Arkansas Public Service Commission in carrying out the functions, powers, and duties as set out in § 23-2-101 et seq., or other duties imposed by law upon the commission.

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Codifier's Note. The fund name is being changed to align the fund name with the name of the Arkansas Public Service Commission. Technical changes are also being made.

19-X-XXX. [19-6-407] Liquefied Petroleum Gas Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as ~~The~~ the "Liquefied Petroleum Gas Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(32);

(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement required by the Liquefied Petroleum Gas Board in carrying out the functions, powers, and duties as set out in the Liquefied Petroleum Gas Board Act, § 15-75-101 et seq., or other duties imposed by law upon the board.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-408] State Plant Board Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "State Plant Board Fund".

(b) The fund shall consist of:

(1) Those special revenues as specified in § 19-6-301(46), (49)-(55), (122), (169), (221), and (225);

(2) Thirty-one cents (31¢) of the fertilizer inspection fees as set out in § 19-6-301(48);

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(3) All of those special revenues in § 19-6-301(47) with the exception of ten cents (10¢) of the thirty cents (30¢) for tonnage reports;

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(4) Nonrevenue receipts from the Fire Ant Poison Cost Sharing Program, § 2-16-105~~;~~

(5) ~~fees~~ Fees and civil penalties collected under the Arkansas Rice Certification Act, § 2-15-201 et seq.;

(6) ~~civil~~ Civil penalties collected under the Uniform Weights and Measures Law, § 4-18-301 et seq.; and

(5) Those general revenues as may be provided by law~~;~~
(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement required by the State Plant Board in carrying out the functions, powers, and duties as set out in the Arkansas Plant Act of 1917, § 2-16-201 et seq.

Codifier's Note. The fund name is being changed to align the fund name with the name of the State Plant Board. Technical changes are also being made.

19-X-XXX. [19-6-409] Poultry and Egg Grading Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Poultry and Egg Grading Fund".

(b) The fund shall consist of that portion of those special revenues derived from the poultry and egg industry as specified in § 19-6-301(34)~~;~~

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(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement required by the Arkansas Livestock and Poultry Commission poultry and egg grading programs, in carrying out the functions, powers, and duties as set out in § 2-33-101 et seq., or other duties imposed by law upon the commission.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-410] Oil and Gas Commission Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Oil and Gas Commission Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(62) and (111)~~;~~

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(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement required by the Oil and Gas Commission in carrying out the functions, powers, and duties as set out in § 15-72-101 et seq., or other duties imposed by law upon the commission.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-411] State Forestry Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "State Forestry Fund".~~

~~(b) The fund shall consist of:~~

~~(1) those Those special revenues as specified in § 19-6-301(6) and (18) excluding twenty-five percent (25%) of all other severance taxes as set out in § 19-6-301(18);~~

~~(2) fifty Fifty percent (50%) of the special revenues set out in § 19-6-301(26); and~~

~~(3) such Such general revenues as may be provided by law;~~

~~(c) there to The fund shall be used for the maintenance, operation, and improvement required by the Arkansas Forestry Commission in carrying out the functions, powers, and duties as set out in § 15-31-101 et seq., or other duties imposed by law upon the commission.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-412] State Bank Department Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "State Bank Department Fund".~~

~~(b) The fund shall consist of those special revenues as set out in § 19-6-301(28)-(30);~~

~~(c) there to The fund shall be used for the maintenance, operation, and improvement required by the State Bank Department in carrying out the functions, powers, and duties as set out in §§ 23-46-201 — 23-46-207, or other duties imposed by law upon the department.~~

Codifier's Note. The fund name is being changed to align the fund name with the name of the State Bank Department. Technical changes are also being made.

19-X-XXX. [19-6-415] Arkansas Abstracters' Board Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Abstracters' Board Fund".~~

~~(b) The fund shall consist of those special revenues as specified in § 19-6-301(93);~~

~~(c) there to The fund shall be used for the maintenance, operation, and improvement of the Arkansas Abstracters' Board.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-417] Department of Health Plumbers Licensing Fund.

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(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Department of Health Plumbers Licensing Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(64).

(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement required by the Plumbing Section of the Environmental Health Services Division of the Department of Health in carrying out the powers, functions, and duties as set out in § 17-38-101 et seq., and for paying the expenses of administering such funds as may be authorized by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-418] Office of Hazardous Materials Emergency Management Revolving Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Office of Hazardous Materials Emergency Management Revolving Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(115).

(c) ~~there to~~ The fund shall be used for:
(1) ~~the~~ The operations of the State Office of Hazardous Materials Emergency Management; and
(2) ~~the~~ The enforcement of the Arkansas HAZMAT Emergency Management Act, § 12-84-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-419] Soybean Promotion Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Soybean Promotion Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(12).

(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement as required by the Arkansas Soybean Promotion Board in carrying out the powers, functions, and duties as set out in § 2-20-401 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-420] Game Protection Fund.

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(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Game Protection Fund".

(b) The fund shall consist of:

(1) ~~those~~ Those special revenues as specified in § 19-6-301(63);

(2) ~~thirty-four~~ Thirty-four percent (34%) of those special revenues as specified in § 19-6-301(20); and

(3) ~~License~~ License plate design-use contribution fees collected under § 27-24-905(b)(2);

(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement required by the Arkansas State Game and Fish Commission in carrying out the functions, powers, and duties as set out in Arkansas Constitution, Amendment 35, and other laws enacted by the General Assembly.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-421] Indigent Patient's Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Indigent Patient's Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(15);

(c) ~~there to~~ The fund shall be used:

(1) ~~to~~ To defray the cost of hospitalization and medical services provided to indigent Arkansas patients; and

(2) ~~for~~ For such other purposes as may be authorized or appropriated by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-423] Division of Correction Prison Industry Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Division of Correction Prison Industry Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(43);

(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement of the Division of Correction's prison industries activities.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-424] Arkansas Motor Vehicle Commission Fund.

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(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Arkansas Motor Vehicle Commission Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(99).

(c) ~~there to~~ The fund shall be used for the operation, maintenance, improvement, and motor vehicle education and training required by the Arkansas Motor Vehicle Commission in exercising the powers, functions, and duties as set out in the Arkansas Motor Vehicle Commission Act, § 23-112-101 et seq.

Codifier's Note. The fund name is being changed to align the fund name with the name of the Arkansas Motor Vehicle Commission. Technical changes are also being made.

19-X-XXX. [19-6-425] Arkansas Public Service Commission Utility Safety Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Arkansas Public Service Commission Utility Safety Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(100).

(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement of the Office of Pipeline Safety of the Arkansas Public Service Commission in exercising the powers, functions, and duties as set out in the Arkansas Natural Gas Pipeline Safety Act of 1971, § 23-15-201 et seq.

Codifier's Note. The fund name is being changed to align the fund name with the name of the Arkansas Public Service Commission. Technical changes are also being made.

19-X-XXX. [19-6-426] Arkansas Museum of Natural Resources Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Arkansas Museum of Natural Resources Fund”.

(b) The ~~Arkansas Museum of Natural Resources Fund~~ fund shall consist of those special revenues as specified in § 19-6-301(61) and (101).

(c) ~~there to~~ The fund shall be used for the construction, maintenance, operation, and improvement of the Arkansas Museum of Natural Resources in exercising the powers, functions, and duties as set out in § 13-5-401 et seq., and for paying the expenses of administering such funds by the Department of Parks, Heritage, and Tourism as may be authorized by law.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-427] Manufactured Home Standards Fund.

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(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Manufactured Home Standards Fund”.

(b) ~~The fund~~ shall consist of those special revenues as specified in § 19-6-301(102).

(c) ~~there to~~ The fund shall be used for the maintenance, operation, and improvement of the Arkansas Manufactured Home Commission in exercising the powers, functions, and duties as set out in the Arkansas Manufactured Homes Standards Act, § 20-25-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-429] Veterinary ~~Examiners~~ Medical Examining Board Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Veterinary ~~Examiners~~ Medical Examining Board Fund”.

(b) ~~The fund~~ shall consist of those special revenues as specified in § 19-6-301(95).

(c) ~~there to~~ The fund shall be used for the operation, maintenance, and improvement of the Veterinary Medical Examining Board in exercising the powers, functions, and duties as set out in the Arkansas Veterinary Medical Practice Act, § 17-101-101 et seq.

Codifier's Note. The fund name is being changed to align the fund name with the name of the Veterinary Medical Examining Board. Technical changes are also being made.

19-X-XXX. [19-6-432] Community Correction Revolving Fund.

(a) There is created ~~and established~~ on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Community Correction Revolving Fund”.

(b) The fund shall consist of:

(1) ~~those~~ Those special revenues as specified in § 19-6-301(31); and
(2) ~~fees~~ Fees and sanctions levied by the courts or authorized by the Board of Corrections for participation in specified programs to be paid by offenders on community correction.

(c) ~~there to~~ The fund shall be used for continuation and expansion of community correction programs as established and approved by the board and as may be provided by law.

Codifier's Note. Technical changes only.

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19-X-XXX. [19-6-433] Livestock and Poultry Equine Infectious Anemia Control Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Livestock and Poultry Equine Infectious Anemia Control Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(195).

(c) ~~there to~~ The fund shall be used for the purpose of defraying the costs of services performed in the Equine Infectious Anemia Control and Eradication Program as ~~set out~~ provided in § 2-40-801 et seq.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-434] Hazardous Waste Permit Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Hazardous Waste Permit Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(59) and (237).

(c) ~~there to~~ The fund shall be used by the Division of Environmental Quality to ensure the proper administration and enforcement of §§ 8-7-201 — 8-7-226 and the Phase I Environmental Site Assessment Consultant Act, § 8-7-1301 et seq.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-435] Arkansas Nuclear Planning and Response Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Arkansas Nuclear Planning and Response Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(60).

(c) ~~there to~~ The fund shall be used for the operation and maintenance of the Arkansas Nuclear Planning and Response Program, as ~~set out~~ provided in § 20-21-401 et seq.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-437] Milk Inspection Fees Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Milk Inspection Fees Fund”.

(b) The fund shall consist of:

~~(1) those~~ Those special revenues as specified in § 19-6-301(73); and
~~(2) Any other revenues as may be provided by law.~~

~~(c) there to~~ The fund shall be used exclusively for the purpose of defraying the cost of maintenance, operation, and improvement of the Grade “A” milk and milk products inspection program, ~~and any other revenues as may be provided by law.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-438] Arkansas Board of Dispensing Opticians' Fund.

~~(a) The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Arkansas Board of Dispensing Opticians' Fund”.

~~(b) The~~ fund shall consist of those special revenues as specified in § 19-6-301(108).

~~(c) there to~~ The fund shall be used for the administration, coordination, and enforcement of the Ophthalmic Dispensing Act, § 17-89-101 et seq.

Codifier's Note. The fund name is being changed to align the fund name with the name of the Arkansas Board of Dispensing Opticians. Technical changes are also being made.

19-X-XXX. [19-6-439] Arkansas State Board of Nursing Fund.

~~(a) The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Arkansas State Board of Nursing Fund”.

~~(b) The~~ fund shall consist of those special revenues as specified in § 19-6-301(109).

~~(c) there to~~ The fund shall be used by the Arkansas State Board of Nursing in exercising the powers, functions, and duties as ~~set out~~ provided in § 17-87-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-440] Social Work Licensing Fund.

~~(a) The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Social Work Licensing Fund”.

~~(b) The~~ fund shall consist of those special revenues as specified in § 19-6-301(110).

~~(c) there to~~ The fund shall be used by the Arkansas Social Work Licensing Board in exercising the powers, functions, and duties as set out in the Social Work Licensing Act, § 17-103-101 et seq.

Codifier's Note. Technical changes only.

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19-X-XXX. [19-6-441] Arkansas Beef Council Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Beef Council Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(113).

(c) ~~there to~~ The fund shall be used in such manner as the Arkansas Beef Council deems appropriate for Arkansas beef promotion and research and for the operation and maintenance of the Arkansas Beef Council office and payment of expenses of the board members as set out in § 2-35-301 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-442] County Clerks Continuing Education Fund ~~and the Circuit Clerks Continuing Education Fund.~~

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "County Clerks Continuing Education Fund".

(b) The County Clerks Continuing Education Fund ~~and the Circuit Clerks Continuing Education Fund~~ shall consist of those special revenues as specified in § 19-6-301(119).

(c) ~~there to~~ The fund shall be used for defraying the expenses of training seminars and other educational projects benefiting county ~~and circuit~~ clerks in this state as set out in §§ ~~16-20-105 and~~ 16-20-110 and § 26-60-101 et seq.

Codifier's Note. This Code section has been revised to separate two funds that had been set out in the section. One of the funds formerly in this section, the Circuit Clerks Continuing Education Fund, is set out in a new Code section. Technical changes have also been made.

19-X-XXX. [New Code section.] Circuit Clerks Continuing Education Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Circuit Clerks Continuing Education Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(119).

(c) The fund shall be used for defraying the expenses of training seminars and other educational projects benefiting circuit clerks in this state as set out in § 16-20-105 and § 26-60-101 et seq.

Codifier's Note. This is a new Code section created as a result of separating two funds that were formerly set out in one Code section.

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19-X-XXX. [19-6-443] Arkansas Child Passenger Protection Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Child Passenger Protection Fund".

(b) The fund shall consist of:

(1) ~~those~~ Those special revenues as specified in § 19-6-301(67); and
(2) ~~other~~ Other moneys that may be appropriated, allocated, or donated to such the fund.

(c) ~~there to~~ The fund shall be used by the Arkansas Highway Safety Program for the purchase of child passenger safety seats as ~~set out~~ provided in the Child Passenger Protection Act, § 27-34-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-445] Arkansas Wine Producers Council Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Wine Producers Council Fund".

(b) The fund shall consist of all funds as may be authorized by law.

(c) ~~there to~~ The fund shall be used for promoting the Arkansas native wine industry, as directed by the Arkansas Wine Producers Council and as ~~set out~~ provided in § 3-5-701 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-446] Arkansas Corn and Grain Sorghum Promotion Board Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Corn and Grain Sorghum Promotion Board Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(196).

(c) ~~there to~~ The fund shall be used for administration, research, and extension to promote the corn and grain sorghum industry; as ~~set out~~ provided in § 2-20-801 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-447] DNA Detection Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "DNA Detection Fund".

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(b) The fund shall consist of those special revenues as specified in § 19-6-301(197).

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(c) ~~there to~~ The fund shall be used for the administration of the State Convicted Offender DNA Data Base Act, § 12-12-1101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-448] Arkansas Livestock and Poultry Commission Disease and Pest Control Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Livestock and Poultry Commission Disease and Pest Control Fund".

(b) ~~The Livestock and Poultry Commission Disease and Pest Control Fund~~ fund shall consist of:

(1) Those special revenues as specified in § 19-6-301(126); and
(2) ~~any~~ Any funds authorized by law ~~and those special revenues as specified in § 19-6-301(126).~~

(c) ~~there to~~ The fund shall be used in order to fund or partially fund the bovine disease control and eradication program as provided in § 2-40-206.

Codifier's Note. The fund name is being changed to align the fund name with the name of the Arkansas Livestock and Poultry Commission. Technical changes are also being made.

19-X-XXX. [19-6-449] Arkansas Wheat Promotion Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Wheat Promotion Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(127).

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(c) ~~there to~~ The fund shall be used for the operation of the Arkansas Wheat Promotion Board as ~~set out provided~~ in §§ 2-20-601 — 2-20-609.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-450] Individual Sewage Disposal Systems Improvement Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Individual Sewage Disposal Systems Improvement Fund".

(b) The fund shall consist of that portion of those special revenues as specified in § 19-6-301(58).

(c) ~~there to~~ The fund shall be used by the Division of Environmental Health Protection of the Department of Health for, and in the manner recommended by, the

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Individual Sewage Disposal Systems Advisory Committee for implementation of the utilization and application of alternate and experimental individual sewage disposal systems as ~~set out provided~~ in the Arkansas Sewage Disposal Systems Act, § 14-236-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-451] Arkansas Rice Research and Promotion Board Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Rice Research and Promotion Board Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(35).

(c) ~~there to~~The fund shall be used for the operation of the Arkansas Rice Research and Promotion Board as ~~set out provided~~ in the Arkansas Rice Research and Promotion Act of 1999, § 2-20-501 et seq.

~~(e) This fund shall be used for the operation of the Arkansas Rice Research and Promotion Board in carrying out the powers, functions, and duties as may be provided by law and shall consist of those revenues as may be provided by law.~~

Codifier's Note. The fund name is being changed to align the fund name with the name of the Arkansas Rice Research and Promotion Board. Technical changes are also being made, including the removal of superfluous language.

19-X-XXX. [19-6-452] Asbestos Control Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Asbestos Control Fund”.~~

~~(b) The fund~~ shall consist of those special revenues as specified in § 19-6-301(130) and any other revenues authorized by law.

~~(c) there to~~The fund shall be used to administer and enforce a program for licensing contractors engaged in the removal of friable asbestos materials from facilities by the Division of Environmental Quality under §§ 20-27-1001 — 20-27-1007.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-453] Boating Safety Account Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Boating Safety Account Fund”.~~

~~(b) The fund~~ shall consist of those special revenues as specified in § 19-6-301(20).

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~~(c) there to~~ The fund shall be distributed in the manner and to the various funds as provided in § 27-101-111.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-454] Firemen's and Police Officers' Pension and Relief Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Firemen's and Police Officers' Pension and Relief Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(27).

(c) ~~there to~~ The fund shall be used for distribution to the various qualified city, town, or fire protection district police officers' pension and relief funds and firemen's pension funds as set out provided in § 24-11-301.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-455] Sex and Child Offenders Registration Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Sex and Child Offenders Registration Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(198).

(c) The fund shall ~~there to~~ be used for the administration of the Sex and Child Offender Registration Act of 1997, § 12-12-901 et seq.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-456] Nursing Home Personnel Training Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Nursing Home Personnel Training Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(138).

(c) ~~there to~~ The fund shall be utilized-used by the Office of Long-Term Care of the Division of Medical Services of the Department of Human Services for development and implementation of training programs as set out provided in § 20-10-401 et seq.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-458] Developmental Disabilities Services — Dog Track Special Revenue Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Developmental Disabilities Services — Dog Track Special Revenue Fund”.

(b) ~~The fund that~~ shall consist of those special revenues as specified in § 19-6-301(16).

(c) ~~there to~~ The fund shall be used for the sole benefit of community programs of the Division of Developmental Disabilities Services of the Department of Human Services that are licensed by the division.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-459] Commercial Driver License Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Commercial Driver License Fund”.

(b) ~~The Commercial Driver License Fund~~ fund shall consist of those special revenues as specified in:

(1) Section 19-6-301(148), to be used to establish and maintain the Arkansas Commercial Driver License Program and for other related purposes as required by the Secretary of the Department of Finance and Administration in carrying out the functions, powers, and duties of the Revenue Division, as set out in the Arkansas Uniform Commercial Driver License Act, § 27-23-101 et seq.;

(2) Section 19-6-301(255), to be used for system enhancements to the Arkansas Motor Carrier System under § 27-14-613; and

(3) Section 19-6-301(266) and (267).

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-460] Crime Lab Equipment Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Crime Lab Equipment Fund”.

(b) The fund shall consist of:

(1) ~~those~~ Those special revenues as specified in § 19-6-301(30); and

(2) ~~other~~ Other moneys as authorized by law.

(c) ~~there to~~ The fund shall be used only for the purchase of equipment, constructing and equipping regional crime laboratories, and for the personal services and operating expenses of regional crime laboratories as ~~set out~~ provided in § 12-12-323.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-462] Private Career Education Fund.

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~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Private Career Education Fund".~~

~~(b) The fund shall consist of those special revenues as specified in § 19-6-301(24).~~

~~(c) there to The fund shall be used for the maintenance and operations of the Division of Higher Education concerning the State Board of Private Career Education in carrying out the functions, powers, and duties as set out in § 6-51-601 et seq.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-463] Regulated Substance Storage Tank Program Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Regulated Substance Storage Tank Program Fund".~~

~~(b) The fund shall consist of:~~

~~(1) those Those special revenues as specified in § 19-6-301(153);~~

~~(2) federal Federal funds; and~~

~~(3) any Any state matching funds as may be provided by the General Assembly;~~

~~(c) there to The fund shall be used for the administration of the Regulated Substance Storage Tank program as set out provided in § 8-7-801 et seq.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-464] Arkansas Catfish Promotion Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Catfish Promotion Fund".~~

~~(b) The fund shall consist of those special revenues as specified in § 19-6-301(151).~~

~~(c) there to The fund shall be used for Arkansas catfish promotion and research and for the operation and maintenance of the Arkansas Catfish Promotion Board office and payment of board member expenses; as set out provided in § 2-9-112.~~

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-465] Child Care Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Child Care Fund".~~

~~(b) The fund shall consist of:~~

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~~(1) those-Those~~ special revenues as specified in § 19-6-301(133) and (157); and

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~~(2) moneys-Moneys~~ received from the Department of Human Services;

~~(c) there to-The fund shall~~ be used by the Division of Child Care and Early Childhood Education of the Department of Human Services exclusively to provide grants to child care facilities for enhancement of the facility or for training of personnel in child care facilities and to meet the costs of conducting the statewide criminal records checks required under § 20-78-606, all as ~~set out-provided~~ in the Child Care Facility Licensing Act, § 20-78-201 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-466] Arkansas Livestock and Poultry Commission Swine Testing Fund.

~~(a) The-There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Livestock and Poultry Commission Swine Testing Fund".~~

~~(b) The fund~~ shall consist of those special revenues as specified in § 19-6-301(159).

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~~(c) there to-The fund shall~~ be used for the Pseudorabies Control and Eradication Program as ~~set out-provided~~ in § 2-40-1201.

Codifier's Note. The fund name is being changed to align the fund name with the name of the Arkansas Livestock and Poultry Commission. Technical changes are also being made.

19-X-XXX. [19-6-467] Work Force 2000 Development Fund.

~~(a) The-There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Work Force 2000 Development Fund".~~

~~(b) The fund~~ shall consist of:

~~(1) those-Those~~ special revenues as specified in § 19-6-301(163); and

~~(2) all-All~~ other revenues as may be authorized by law;

~~(c) there to-The fund shall~~ be used exclusively for the authorized educational activities of those entities as set out in §§ 26-51-205(d)(1)(A) and 26-51-205(d)(1)(B) and as distributed under § 26-51-205(d)(2).

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-468] Fire Protection Premium Tax Fund.

(a) There is created upon the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Fire Protection Premium Tax Fund";

~~(b) which~~ The Fire Protection Premium Tax Fund shall consist of those special revenues as specified in § 19-6-301(164).

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~~(c) The Fire Protection Premium Tax Fund shall there to~~ be used for fire protection services as ~~set out provided~~ in § 26-57-614 and § 14-284-401 et seq.

~~(d)(1)~~ (1) The Insurance Commissioner shall immediately deposit all moneys collected under § 26-57-614 and § 14-284-401 et seq. into the Revenue Holding Fund Account as provided in § 19-5-204.

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(2) On the last business day of each quarter, the Chief Fiscal Officer of the State shall determine the amount of net special revenues to be transferred to the Fire Protection Premium Tax Fund by the Treasurer of State.

(3) The Chief Fiscal Officer of the State shall be the disbursing officer for the fund, and shall distribute the moneys as provided in § 26-57-614 and § 14-284-401 et seq.

~~(e)(1)~~ (1) The ~~Insurance Commissioner commissioner~~ shall disburse any refunds ~~which that~~ may be due insurance carriers from the Miscellaneous Revolving Fund after certifying to the Chief Fiscal Officer of the State the amount to be refunded.

(2) The Chief Fiscal Officer of the State shall direct that the certified amount certified under subdivision (e)(1) of this section be transferred from the Revenue Holding Fund Account to the Miscellaneous Revolving Fund as provided in § 19-5-106(a)(3).

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-469] HVACR Licensing Fund.

~~(a) The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "HVACR Licensing Fund".

~~(b) The fund~~ shall consist of those special revenues as specified in § 19-6-301(160).

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~~(c) there to~~ The fund shall be used for the maintenance, operation, and improvement of the Heating, Ventilation, Air Conditioning, and Refrigeration (HVACR) Licensing and Inspection program of the Department of Health as ~~set out provided~~ in § 17-33-201 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-471] Marketing Recyclables Program Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Marketing Recyclables Program Fund".~~

~~(b) The Marketing Recyclables Program Fundfund~~ shall consist of those special revenues as specified in § 19-6-301(162).

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~~(c) there to~~ The fund shall be used by the Compliance Advisory Panel for the Marketing Recyclables Program for the administration and performance of its duties, as administered by the Division of Environmental Quality under § 8-9-201 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-473] Elder and Disabled Victims Fund.

~~(a) The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Elder and Disabled Victims Fund".

~~(b) The fund~~ shall consist of those special revenues as specified in § 19-6-301(170).

~~(c) there to~~ The fund shall be used for the investigation and prosecution of deceptive acts against elder persons and individuals with disabilities and for consumer education initiatives directed toward elder persons and individuals with disabilities, law enforcement officers, the judicial system, social services professionals, and the general public on the provisions of the Arkansas Deceptive Trade Practices Act, § 4-88-101 et seq., and related statutes.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-474] State Police Equipment Fund.

~~(a) The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "State Police Equipment Fund".

~~(b) The fund~~ shall consist of:

~~(1) fifty-Fifty~~ percent (50%) of those special revenues as specified in § 19-6-301(176) and (235); and

~~(2) thirty-eight~~ Thirty-eight percent (38%) of the fees collected under § 12-12-1510(c).

~~(c) there to~~ The fund shall be used for:

(1) The acquisition, operation, and expansion of an automated fingerprint identification system;

(2) Personal services and operating expenses for conducting criminal background checks for noncriminal justice purposes;

(3) Those purposes as set out in § 12-12-1012(b) and § 12-12-1609; and

(4) Personal services and operating expenses as provided by law.

~~(b)(d)~~ (d) Moneys remaining in the fund at the end of each fiscal year shall carry forward and be made available for the purposes stated in this section in the next fiscal year.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-475] State Securities Department Fund.

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(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "State Securities Department Fund".

(b) The fund shall consist of:

(1) ~~the~~The first two million five hundred thousand dollars (\$2,500,000) of those special revenues as specified in § 19-6-301(173), (174), (245), and (259); and

(2) ~~such~~Such other funds as may be provided by law or regulatory action;

(c) ~~there to~~The fund shall be used for maintenance, operation, support, and improvement of the State Securities Department in carrying out its functions, powers, and duties as set out by law and by rules not inconsistent with law, as set out in § 23-42-211.

Codifier's Note. The fund name is being changed to align the fund name with the name of the State Securities Department. Technical changes are also being made.

19-X-XXX. [19-6-477] Governor's Commission on People with Disabilities Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Governor's Commission on People with Disabilities Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(200);

(c) ~~there to~~The fund shall be used for ~~the purpose of funding to fund~~ activities of the Arkansas Governor's Commission on People with Disabilities, as set out in § 27-15-305.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-479] Economic Development Incentive Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Economic Development Incentive Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(181);

(c) ~~there to~~The fund shall be used for financial incentive plans to provide businesses with an incentive to locate a new facility or expand an existing facility in Arkansas and for the other purposes as set out in the Arkansas Economic Development Incentive Act of 1993, § 15-4-1601 et seq.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-480] Livestock and Poultry Special Revenue Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Livestock and Poultry Special Revenue Fund".~~

~~(b) The Livestock and Poultry Special Revenue Fund shall consist of those special revenues as specified in § 19-6-301(33) and (34) which that are not required for support of the Arkansas Livestock and Poultry Commission Poultry and Egg Grading Program.~~

~~(c) there to The fund shall~~ be used for those purposes as set out by law.

~~(d) The Director of the Arkansas Livestock and Poultry Commission, with the approval of the Chief Fiscal Officer of the State, shall have the authority to may~~ transfer funds from the Livestock and Poultry Special Revenue Fund to the Livestock and Poultry Fund Account.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-482] Telecommunications Equipment Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Telecommunications Equipment Fund".~~

~~(b) The fund shall consist of those special revenues as specified in § 19-6-301(129).~~

~~(c) The fund shall be used exclusively by the Arkansas Rehabilitation Services to fund an equipment distribution program for persons certified as deaf, hard of hearing, deaf and blind, or speech-impaired as provided otherwise in under § 20-79-401 et seq.~~

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-484] Conservation Tax Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Conservation Tax Fund".~~

~~(b) The Conservation Tax Fund shall consist of those special revenues as specified in § 19-6-301(193), there to be distributed to the fund accounts as set out below, which are created by this section unless specifically created in other provisions of the Arkansas Code, and under the following procedures:~~

(1) The Revenue Division of the Department of Finance and Administration shall deposit the funds collected under the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., for gross receipts taxes and the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., for compensating taxes into the State Treasury, there to be credited to the Revenue Holding Fund Account of the State Apportionment Fund;

(2)(A) On the last day of each month, the Chief Fiscal Officer of the State shall certify to the Treasurer of State the estimated amount of gross receipts and compensating tax collections in the Revenue Holding Fund Account that are a result of the changes by the passage of Arkansas Constitution, Amendment 75.

(B) The Treasurer of State shall then transfer the amount so certified to the Special Revenue Fund Account of the State Apportionment Fund as part of the gross special revenues.

(C) After the deductions as set out in § 19-5-203 have been made, the remaining amount shall be credited to the Conservation Tax Fund.

(D) The remaining gross receipts and compensating tax collections remaining in the Revenue Holding Fund Account shall be credited to the General Revenue Fund Account of the State Apportionment Fund, there to be distributed with the other gross general revenue collections for that month in accordance with the provisions of § 19-5-201 et seq.; and

(3) The Treasurer of State shall then make the following transfers from the Conservation Tax Fund to the fund accounts set out below at the end of each month:

(A) Forty-five percent (45%) to the Game Protection Fund to be used exclusively by the Arkansas State Game and Fish Commission as appropriated by the General Assembly;

(B) Forty-five percent (45%) to the Department of Parks, Heritage, and Tourism Fund Account to be used by the Department of Parks, Heritage, and Tourism for state park purposes as appropriated by the General Assembly;

(C) Nine percent (9%) to the Arkansas Division of Heritage Special Fund Account to be used exclusively by the Division of Arkansas Heritage as appropriated by the General Assembly; and

(D)(i) One percent (1%) to the Keep Arkansas Beautiful Fund Account to be used exclusively by the Keep Arkansas Beautiful Commission as appropriated by the General Assembly.

(ii) The Keep Arkansas Beautiful Fund Account also shall consist of the special revenues as specified in § 19-6-301(203).

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-485] ~~Health Department~~Department of Health Technology Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "~~Health Department~~Department of Health Technology Fund".

(b) The fund shall consist of:

(1) Three dollars (\$3.00) of the five-dollar fee levied by § 20-7-123(b)(1)(F);

(2) The four-dollar fee levied by § 20-7-123(b)(1)(G)(i);

(3) The one-dollar fee levied by § 20-7-123(b)(1)(G)(ii); and

(4) Three dollars (\$3.00) of the five-dollar fee levied by § 20-7-123(b)(1)(H)(i)(a) .

(c) The fund shall be used exclusively by the Department of Health for the purchase of computer hardware and software, the conversion cost of scanning data into its computer system, and related activities.

Codifier's Note. The fund name is being changed to align the fund name with the name of the Department of Health. Technical changes are also being made.

19-X-XXX. [19-6-486] Long Term Reserve Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Long Term Reserve Fund".

(b) The Long Term Reserve Fund shall consist of such funds as may be provided by the General Assembly.

(c) The Long Term Reserve Fund shall be used to distribute moneys to one (1) or more funds or fund accounts in the Revenue Stabilization Law, § 19-5-101 et seq.

(d)(1) After determining the estimated amount of general revenue that will be available for allocation to the state agencies under the Revenue Stabilization Law, § 19-5-101 et seq., and after making the determination required by § 19-5-1227(c) and prior to making any transfers deemed necessary by the Chief Fiscal Officer of the State in § 19-5-1227(d), the Chief Fiscal Officer of the State may transfer funds from the Long Term Reserve Fund in the event a "revenue shortfall" exists to meet the state's financial obligation to provide an adequate educational system for the state and to provide for the effective operation of state government. In the event the Chief Fiscal Officer of the State determines that a "revenue shortfall" exists as defined as a circumstance when the official forecast of gross general revenue certified by the Chief Fiscal Officer of the State is projected to increase less than three percent (3%) over and above the gross general revenue collections of the previous fiscal year due to changes in economic conditions, he or she may then transfer funds from the Long Term Reserve Fund, as approved by a vote of at least two-thirds (2/3) of the members of the Legislative Council or at least two-thirds (2/3) of the members of the Joint Budget Committee, to various funds and fund accounts, as deemed necessary, in the Revenue Stabilization Law, § 19-5-101 et seq., for the purpose of meeting unanticipated shortfalls in state general revenue.

(2) Or the Chief Fiscal Officer of the State may transfer funds from the Long Term Reserve Fund to the Economic Development Superprojects Project Fund for projects authorized under Arkansas Constitution, Amendment 82, as approved by the Governor and at least two-thirds (2/3) of the members of the Legislative Council or at least two-thirds (2/3) of the members of the Joint Budget Committee.

(e)(1) Upon recommendation by the Chief Fiscal Officer of the State, the Governor may determine that circumstances exist that meet the requirements for the utilization of the Long Term Reserve Fund as set out in this section, and the procedures set out herein shall apply.

(2) When the Governor determines there is a need requiring transfer from the Long Term Reserve Fund, he or she shall instruct the Chief Fiscal Officer of the State to prepare and submit written documentation to the Legislative Council or the Joint Budget Committee. Such documentation shall include:

(A) Sufficient financial data that will enable the verification of the existence of an emergency and the amount necessary to address the need for long term reserve funds;

(B) A proposed distribution of moneys from the Long Term Reserve Fund to one (1) or more funds or fund accounts in the Revenue Stabilization Law, § 19-5-101 et seq., or to the Economic Development Superprojects Project Fund, or both; and

(C) A statement certifying that no other funds are available that could be transferred in lieu of the funds in the Long Term Reserve Fund.

(3) Such documentation shall be submitted to the Legislative Council or Joint Budget Committee for approval prior to the implementation of the proposed distribution. The Chief Fiscal Officer of the State, after having sought and received prior approval of at least two-thirds (2/3) of the members of the Legislative Council or at least two-thirds (2/3) of the members of the Joint Budget Committee, shall cause the required transfers to be made on his or her books and on the books of the Treasurer of State and the Auditor of State from the Long Term Reserve Fund to the appropriate funds and fund accounts in the Revenue Stabilization Law, § 19-5-101 et seq., or to the Economic Development Superprojects Project Fund, or both. In no event shall the amounts transferred in any fiscal year to the funds and fund accounts in the Revenue Stabilization Law, § 19-5-101 et seq., by this section cause the general revenues to exceed the maximum allocations authorized in the Revenue Stabilization Law, § 19-5-101 et seq.

(f) Determining the maximum amount of appropriation and general revenue funding for a state agency each fiscal year is the prerogative of the General Assembly. This is usually accomplished by delineating such maximums in the appropriation acts for a state agency and the general revenue allocations authorized for each fund and fund account by amendment to the Revenue Stabilization Law, § 19-5-101 et seq. Further, the General Assembly has determined that creating the Long Term Reserve Fund and establishing the procedures for the transfer of funds to various funds and fund accounts in the Revenue Stabilization Law, § 19-5-101 et seq., or to the Economic Development Superprojects Project Fund, or both, provides for the efficient and effective operation of state government if a revenue shortfall is determined to exist. Therefore, it is both necessary and appropriate that the General Assembly maintain oversight by requiring prior approval of the Legislative Council or Joint Budget Committee as provided by this section. The requirement of approval by the Legislative Council or Joint Budget Committee is not a severable part of this section. If the requirement of approval by the Legislative Council or Joint Budget Committee is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

(g) During each fiscal year, after the provisions of § 19-5-1004(b)(2) are complied with, the Chief Fiscal Officer of the State shall replenish the Long Term Reserve Fund by transferring no more than fifty percent (50%) of the balance in the General Revenue Allotment Reserve Fund or an amount equal to all transfers made under this section during the fiscal year immediately preceding the fiscal year in which such replenishment is made under this section, whichever is less, to the Long Term Reserve Fund.

Codifier's Note. No changes.

19-X-XXX. [19-6-488] One Percent to Prevent Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “One Percent to Prevent Fund”.

(b)(1) The fund shall consist of any other revenues as may be authorized by law.

(2) The fund also shall consist of any federal funds or private foundation grants.

(c) The fund shall be exclusively used by the Department of Human Services to prevent the children of prisoners from becoming future prisoners.

Codifier's Note. No changes.

19-X-XXX. [19-6-489] Specialty Court Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Specialty Court Program Fund”.

(b) The fund shall consist of the specialty court program user fees under § 16-10-701 and any other moneys provided by law.

(c) The fund shall be used exclusively for:

(1) Treatment services provided by the Department of Community Correction as defined by and distributed under § 16-98-305(1)(E);

(2) Treatment services provided by the Department of Human Services as defined by and distributed under § 16-98-305(2)(C);

(3) The cost of the evaluation of specialty court programs by the Specialty Court Program Advisory Committee as required under § 16-10-139; and

(4) Drug and mental health crisis intervention centers.

Codifier's Note. No changes.

19-X-XXX. [19-6-490] Marine Sanitation Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Marine Sanitation Fund”.

(b)(1) The Marine Sanitation Fund shall consist of:

~~(1) those~~ Those special revenues as specified in § 19-6-301(178); and
~~(2) twenty four~~ Twenty-four percent (24%) of those special revenues as specified in § 19-6-301(20);

~~(2)(3) The Marine Sanitation Fund shall also consist of any~~ Any unexpended balances of fees and fines for the use of the Marine Sanitation Program remaining in the Public Health Fund on June 30, 2003; and

~~(3)(4) The Marine Sanitation Fund shall also consist of any~~ Any other revenues as may be authorized by law.

(c) The Marine Sanitation Fund shall be used by the Department of Health ~~for the purposes set out as provided~~ in § 27-101-401 et seq.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-491] Domestic Peace Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Domestic Peace Fund".

(b)(1) The moneys collected under § 16-20-407, as designated under § 16-20-407(b)(2), and § 16-10-305(g) shall be deposited into the State Treasury to the credit of the fund as special revenue.

(2) The fund also shall consist of:

(A) That portion of special revenues specified in § 19-6-301(172)(B);

(B) Moneys obtained from private grants or other sources that are designated to be credited to the fund;

(C) Moneys collected under § 17-19-301(d)(1)(F)(ii); and

(D) Other revenues as may be authorized by law.

(c) The fund shall be used by the Arkansas Child Abuse/Rape/Domestic Violence Commission as provided under the Arkansas Domestic Peace Act, § 9-4-101 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-6-493] Public School Facilities Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Public School Facilities Fund".

(b)(1) All moneys collected under Acts 2003 (2nd Ex. Sess.), No. 70, shall be deposited as follows:

(A) If designated in § 19-6-201 as general revenues, the moneys shall be deposited into the State Treasury to the credit of the fund as special revenues; and

(B) If designated in § 19-6-301 as special revenues, the moneys shall be deposited into the State Treasury as special revenues to be distributed as provided by law.

(2) The distribution of municipal and county taxes collected under the tax amnesty program created by Acts 2003 (2nd Ex. Sess.), No. 70, is not affected by this section.

(3) The fund shall also consist of any other revenues as may be authorized by law.

(c) The fund shall be used for improvements, construction, or repair of public school facilities.

Codifier's Note. No changes.

19-X-XXX. [19-6-497] Shared Benefit Payment Fund.

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(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Shared Benefit Payment Fund”.

(b) The fund shall consist of:

(1) ~~those~~ Those special revenues as specified in § 19-6-301(212); and

(2) ~~any~~ Any other revenues authorized by law.

(c) ~~there to~~ The fund shall be used by the state agencies to pay vendors for contracts entered into; as ~~set out~~ provided in § 19-11-1101.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-498] Investor Education Fund.

(a) ~~The~~ There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Investor Education Fund”.

(b) The Investor Education Fund shall consist of:

(1) ~~those~~ Those special revenues as specified in § 19-6-301(213); and

(2) ~~an~~ An initial transfer of one hundred thousand dollars (\$100,000) from the State Securities Department Fund.

(c) ~~there to~~ The Investor Education Fund shall be used to inform and educate the public regarding investments in securities and to pay for costs and expenses associated with conducting a stock market game for educational purposes in the state's public school system; as ~~set out~~ provided in § 23-42-213.

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Codifier's Note. Technical changes only.

19-X-XXX. [19-6-499] Fallen Firefighters' Memorial Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Fallen Firefighters' Memorial Fund”.

(b)(1) All moneys collected under § 27-24-1303(c)(2)(C) shall be deposited into the State Treasury to the credit of the fund as special revenues.

(2) The fund shall also consist of any other revenues as may be authorized by law.

(c)(1) The moneys deposited into the fund shall be used by the Secretary of State to satisfy the fee requirements for placement, improvements to, or replacement of the monument or memorial area under § 19-5-1125(c).

(2) All maintenance and costs shall be approved by the Arkansas Fallen Firefighters' Memorial Board and the Capitol Arts and Grounds Commission.

Codifier's Note. No changes.

19-X-XXX. [19-6-801] Commercial Bait and Ornamental Fish Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Commercial Bait and Ornamental Fish Fund”.

(b) The fund shall consist of all fees collected under the Commercial Bait and Ornamental Fish Act, § 2-5-201 et seq.

(b) The fund ~~is to be~~shall be used by the State Plant Board to administer the Commercial Bait and Ornamental Fish Act, § 2-5-201 et seq.

Codifier's Note. Subsection (b) was added and technical changes were made.

19-X-XXX. [19-6-802] Arkansas Citizens First Responder Safety Enhancement Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Citizens First Responder Safety Enhancement Fund”.

(b) The fund shall consist of:

- (1) Eighty percent (80%) of the fines collected under § 27-22-111(a); and
- (2) The fines collected under § 27-22-103(c)(1).

(c) The fund ~~is to be~~shall be used as appropriated by the General Assembly as follows:

- (1) Fifty percent (50%) of the fund shall be used for emergency medical services; and
- (2) Fifty percent (50%) of the fund shall be used for local law enforcement.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-803] Public Legal Aid Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Public Legal Aid Fund”.

(b) The fund shall consist of such revenues as may be authorized by law.

(c) The fund shall be used for providing financial support for public legal aid organizations and distributed as follows:

- (1) Forty-five percent (45%) of the fund shall be paid to Legal Aid of Arkansas; and
- (2) Fifty-five percent (55%) of the fund shall be paid to the Center for Arkansas Legal Services.

Codifier's Note. No changes.

19-X-XXX. [19-6-804] Spyware Monitoring Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Spyware Monitoring Fund”.

(b) The fund shall consist of:

- ~~(1) those~~Those special revenues as specified in § 19-6-301(228); and
~~(2) any~~Any other revenues as may be authorized by law;

(c) The fund ~~is to~~shall be used by the Attorney General to offset his or her salary and administrative expenses directly related to the enforcement of the Consumer Protection Against Computer Spyware Act, § 4-111-101 et seq., and administration of the website required by the Consumer Protection Against Computer Spyware Act, § 4-111-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-806] Abandoned and Orphan Well Plugging Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Abandoned and Orphan Well Plugging Fund”.~~

~~(b) The fund~~ shall consist of:

- ~~(1) those~~Those special revenues as specified in § 19-6-301(230);
~~(2) proceeds~~Proceeds from the transfer of a well, well-site equipment, or hydrocarbons from the well as established by § 15-72-217(b)(2);
~~(3) grants~~Grants;
~~(4) gifts~~Gifts; and
~~(5) any~~Any other revenues as may be authorized by law;

~~(c) there to~~The fund shall be used by the Oil and Gas Commission to provide security ~~in the event if~~ an oil ~~and/or gas~~-well operator or a gas well operator, or both, fails to perform plugging responsibilities under § 15-72-217 or fails to correct well conditions that create an imminent danger to the health or safety of the public; or threaten significant environmental harm or damage to property.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-807] In God We Trust License Plate Fund.

~~(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “In God We Trust License Plate Fund”.~~

~~(b) The fund~~ shall consist of:

- ~~(1) those~~Those special revenues as specified in § 19-6-301(223); and
~~(2) any~~Any other revenues as may be authorized by law;

~~(c) there to~~The fund shall be used by the Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services to provide quarterly cash grants to each senior citizen center in a similar method as is used in the state's

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current system for distributing United States Department of Agriculture money to the senior citizen centers to purchase raw food, and for purchasing food for use in a home-delivered meal program, as set out in § 27-15-4904.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-808] Arkansas Research Infrastructure Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Research Infrastructure Fund".

(b) The fund shall consist of:

(1) All moneys appropriated to the fund by the General Assembly; and

(2) Any gifts, contributions, grants, or bequests received from federal, private, or other sources.

(c) The fund shall be used by the Division of Science and Technology of the Arkansas Economic Development Commission for the purposes delineated under the Arkansas Research Alliance Act, § 15-3-301 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-6-809] Arkansas Alternative Fuels Development Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Alternative Fuels Development Fund".

(b)(1) All moneys appropriated for the fund shall be deposited into the State Treasury to the credit of the fund as special revenues.

(2) The fund shall also consist of any other revenues as may be authorized by law.

(c) The fund shall be used by the Department of Agriculture to provide grants to support alternative fuels producers, feedstock processors, and alternative fuels distributors in Arkansas as provided under the Arkansas Alternative Fuels Development Act, § 15-13-101 et seq., or as otherwise provided by law.

Codifier's Note. No changes.

19-X-XXX. [19-6-811] Wildlife Recreation Facilities Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Wildlife Recreation Facilities Fund" administered by the Rural Services Division of the Arkansas Economic Development Commission.

(b) The fund shall consist of:

(1) Those special revenues and any other revenues authorized by law;

(2) Any moneys appropriated to it by the General Assembly; and

(3) Any gifts, contributions, grants, or bequests received from federal, private, or other sources.

(c) The fund shall be used by the division to develop criteria to establish and fund the development and maintenance of wildlife recreation facilities.

Codifier's Note. No changes.

19-X-XXX. [19-6-812] Cigarette Fire Safety Standard Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Cigarette Fire Safety Standard Fund".

(b) The fund shall consist of:

- (1) All certification fees paid under § 20-27-2105;
- (2) All moneys recovered as civil penalties under § 20-27-2107; and
- (3) Any other revenues as may be authorized by law.

(c) The fund shall be used by the Director of Arkansas Tobacco Control to support fire safety and prevention programs.

Codifier's Note. No changes.

19-X-XXX. [19-6-813] Military Funeral Honors Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Military Funeral Honors Fund".

(b)(1) All moneys collected under § 27-24-209(d)(7) shall be deposited into the State Treasury to the credit of the fund as special revenues.

(2) The fund also shall consist of any other revenues authorized by law.

(c) The fund shall be used by the Department of Veterans Affairs to assist with the cost of providing military funeral honors at veterans' funerals.

Codifier's Note. No changes.

19-X-XXX. [19-6-814] Digital Product and Motion Picture Office Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Digital Product and Motion Picture Office Fund".

(b) The fund shall consist of revenues as authorized by law.

(c) The fund shall be used for providing additional funds for duties and functions of the ~~Motion Picture Office~~ Arkansas Film Commission of the Arkansas Economic Development Commission.

(d)(1) The fund shall be administered in accordance with rules promulgated by the Department of Finance and Administration.

(2) The department shall consult with the ~~Motion Picture Office~~ Arkansas Film Commission of the Arkansas Economic Development Commission.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-815] School-Age Children Eye and Vision Care Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "School-Age Children Eye and Vision Care Fund".

(b) Any funds remaining in the School-Age Children Eye and Vision Care Fund shall be transferred to the Division of Elementary and Secondary Education Public School Fund Account to be used for school-based health centers.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-816] Arkansas Retirement Community Program Fund Account.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Retirement Community Program Fund Account".

(b) The Arkansas Retirement Community Program Fund Account shall consist of:

(1) ~~those~~ Those special revenues as specified in § 19-6-301(243); and

(2) ~~any~~ Any other revenues as may be authorized by law;

(c) ~~there to~~ The Arkansas Retirement Community Program Fund Account shall be used by the Arkansas Institute for Economic Advancement of the University of Arkansas at Little Rock for payment of administrative and personnel costs and other costs of the Arkansas Association of Development Organizations associated with administering the Arkansas Retirement Community Program, as set out in the Arkansas Retirement Community Program Act, § 15-14-101 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-817] State Drug Crime Enforcement and Prosecution Grant Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "State Drug Crime Enforcement and Prosecution Grant Fund".

(b) The fund shall consist of:

(1) Revenues generated under § 12-17-106; and

(2) Any moneys authorized by the General Assembly.

(c) The fund shall be used by the Department of Finance and Administration for the purpose of funding state grant awards for multi-jurisdictional drug crime task forces

to investigate and prosecute drug crimes within the State of Arkansas, as set out in § 12-17-101 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-6-818] Wildlife Observation Trail Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Wildlife Observation Trail Fund" administered by the Department of Parks, Heritage, and Tourism.

(b) The fund shall consist of:

- (1) Those special revenues and any other revenues as may be authorized by law;
- (2) Any moneys appropriated to the fund by the General Assembly; and
- (3) Any gifts, contributions, grants, or bequests received from federal, private, or other sources.

other sources.

(c) The fund shall be used by the department to develop criteria to establish and fund the development and maintenance of wildlife observation trails.

Codifier's Note. No changes.

19-X-XXX. [19-6-819] Arkansas Video Service Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Video Service Fund".

(b)(1) All moneys collected under § 23-19-204 shall be deposited into the State Treasury to the credit of the fund as special revenues.

(2) The fund also shall consist of any other revenues as may be authorized by law.

(c) The fund shall be used by the Secretary of State to review and issue certificates of franchise authority.

(d) The fund may be used by the Secretary of State to issue refunds and reimbursements of fees collected in regard to the purpose of the fund.

Codifier's Note. No changes.

19-X-XXX. [19-6-820] Arkansas Court Appointed Special Advocates Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Court Appointed Special Advocates Program Fund".

(b) The fund shall consist of such revenues as may be authorized by law.

(c) The fund shall be used for providing program support for local offices of the Arkansas Court Appointed Special Advocates program.

Codifier's Note. No changes.

19-X-XXX. [19-6-821] County Coroners Continuing Education Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "County Coroners Continuing Education Fund".

(b)(1) The fund shall consist of those special revenues as specified in § 19-6-301(246).

(2) The fund also shall consist of any other revenues as may be authorized by law.

(c) The fund shall be used for defraying the expenses of training seminars and other educational projects benefiting county coroners in this state as set out in §§ 14-15-308, 16-20-105, 16-20-110, and § 26-60-101 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-6-822] Fallen Law Enforcement Officers' Beneficiary Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Fallen Law Enforcement Officers' Beneficiary Fund".

(b) The fund shall consist of such revenues as may be authorized by law.

(c) The fund shall be used by the Arkansas Commission on Law Enforcement Standards and Training to provide such support and assistance to beneficiaries of fallen law enforcement officers as determined to be appropriate by the commission.

Codifier's Note. No changes.

19-X-XXX. [19-6-823] Alcoholic Beverage Control Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Alcoholic Beverage Control Fund".

(b)(1) The registration fee of fifteen dollars (\$15.00) for each brand label and brand label size collected under § 3-2-403 shall be deposited into the State Treasury to the credit of the fund as special revenues.

(2) The fund also shall consist of any other revenues as may be authorized by law.

(c) The Alcoholic Beverage Control Division shall use the fund to:

(1) Educate alcoholic beverage servers and law enforcement personnel regarding state law and the division's rules;

(2) Promote alcohol safety awareness; and

(3) Enforce state law and the division's rules regarding underage drinking.

Codifier's Note. No changes.

19-X-XXX. [19-6-824] Commercial Truck Safety and Education Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Commercial Truck Safety and Education Fund".

(b)(1) Beginning October 1, 2013, the first two million dollars (\$2,000,000) of the fee charged under § 27-14-601(a)(3)(G)(ii) for the fiscal year ending June 30, 2014, shall be deposited into the State Treasury to the credit of the fund as special revenues.

(2) Beginning July 1, 2014, the first two million dollars (\$2,000,000) per fiscal year of the fee charged under § 27-14-601(a)(3)(G)(ii) shall be deposited into the State Treasury to the credit of the fund as special revenues.

(3) The fund also shall consist of any other revenues as may be authorized by law.

(c) The fund shall be used by the Arkansas Department of Transportation to improve the safety of the commercial truck industry through cooperative public-private programs that focus on increased enforcement, regulatory compliance, industry training, and educational programs to ensure the safe movement of goods on state highways.

Codifier's Note. No changes.

19-X-XXX. [19-6-825] Arkansas Sheriffs' Association Education Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Sheriffs' Association Education Fund".

(b) The fund shall be used by the Arkansas Sheriffs' Association exclusively for the performance of its duties as the official agency of the sheriffs of this state, including without limitation:

(1) Receiving and using funds for a continuing study of ways to improve the administration of sheriffs' offices; and

(2) Developing and improving education programs designed for sheriffs' offices in Arkansas.

Codifier's Note. No changes.

19-X-XXX. [19-6-826] Bail Bond Recovery Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Bail Bond Recovery Fund".

(b)(1) All moneys collected under § 17-19-301(g) shall be deposited into the State Treasury to the credit of the fund as special revenues.

(2) The fund also shall consist of any other revenues authorized by law.

(c) The fund shall be used exclusively for the recovery of forfeited professional bonds.

(d) The Professional Bail Bond Company and Professional Bail Bondsman Licensing Board shall promulgate rules concerning the disbursements of the fund.

(e)(1) The board shall promulgate rules to suspend, revoke, or take disciplinary action for noncompliance in failure to remit or pay fees under this section or for failure to report under this section.

(2) The Department of Finance and Administration may pursue any appropriate legal remedy for the collection of and remittance of the delinquent fees and penalties owed under this section against any entity that has a duty to collect or remit these fees.

Codifier's Note. No changes.

19-X-XXX. [19-6-827] Interpreters between Hearing Individuals and Individuals who are Deaf, Deafblind, Hard of Hearing, or Oral Deaf Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Interpreters between Hearing Individuals and Individuals who are Deaf, Deafblind, Hard of Hearing, or Oral Deaf Fund".

(b)(1) All moneys collected under § 20-14-801 et seq. shall be deposited into the State Treasury to the credit of the fund as special revenues.

(2) The fund also shall consist of any other revenues authorized by law.

(c) The fund shall be used by the Department of Health to pay costs related to the Advisory Board for Interpreters between Hearing Individuals and Individuals who are Deaf, Deafblind, Hard of Hearing, or Oral Deaf and the licensure of licensed qualified interpreters under § 20-14-801 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-6-828] State Aid Street Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "State Aid Street Fund".

(b) The fund shall consist of one cent (1cent(s)) per gallon tax from revenue distributed under the Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq., from the proceeds derived from existing motor fuel taxes and distillate fuel taxes.

(c) The fund shall be used for construction, reconstruction, and improvements of the state aid street system under the State Aid Streets Law, § 27-72-401 et seq.

(d)(1) All revenues deposited into the fund shall be apportioned to the municipalities as prescribed in § 27-72-413 for the distribution on the state aid street system among the various municipalities.

(2) The apportioned funds shall remain for a period of two (2) years from the date they are apportioned.

(3) Any unused funds shall be returned to the fund for redistribution in accordance with § 27-72-413.

(4)(A) For a municipality to receive these funds, the municipality shall be matched in the ratio of ninety percent (90%) of moneys from the fund to not less than ten percent (10%) municipal matching funds for all municipalities with a population in excess of twenty-five thousand (25,000) residents.

(B) For all other municipalities, the state aid street system shall be funded at one hundred percent (100%), and all municipalities receiving moneys from the fund shall comply with the State Aid Streets Law, § 27-72-401 et seq.

Codifier's Note. No changes.

19-X-XXX. [19-6-829] Road and Bridge Repair, Maintenance, and Grants Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Road and Bridge Repair, Maintenance, and Grants Fund".

(b) The fund shall consist of:

(1) Moneys collected under § 26-58-124, as designated under § 26-58-124(c)(2); and

(2) Any other revenues authorized by law.

(c) The fund shall be used for the maintenance, operation, and improvement required by the Arkansas Department of Transportation in carrying out the functions, powers, and duties stated in Arkansas Constitution, Amendment 42, §§ 27-65-102 -- 27-65-107, 27-65-110, 27-65-122, and 27-65-124, and the other laws of this state prescribing the powers and duties of the department and the State Highway Commission.

Codifier's Note. No changes.

19-X-XXX. [19-6-831] Arkansas Tobacco Control Revenue Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of the State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Tobacco Control Revenue Fund".

(b)(1) All permit and license fees received by Arkansas Tobacco Control under the Arkansas Tobacco Products Tax Act of 1977, § 26-57-201 et seq., shall be deposited into the State Treasury as special revenues to the credit of the fund.

(2) The fund also shall consist of any other revenues authorized by law.

(c)(1) The fund shall be used for expenses incurred by Arkansas Tobacco Control in the organization, maintenance, operation, and merchant education and training with regard to enforcement of § 5-27-227, the Arkansas Tobacco Products Tax Act of 1977, § 26-57-201 et seq., and the Unfair Cigarette Sales Act, § 4-75-701 et seq.

(2) Expenditures of moneys in the fund are subject to the General Accounting and Budgetary Procedures Law, § 19-4-101 et seq., the Arkansas Procurement Law, § 19-11-201 et seq., and other applicable fiscal laws.

(3) The receipts and disbursements of Arkansas Tobacco Control shall be audited annually by Arkansas Legislative Audit.

Codifier's Note. No changes.

19-X-XXX. [19-6-832] Arkansas Highway Transfer Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Highway Transfer Fund".

(b) The Arkansas Highway Transfer Fund shall be used to provide additional funding to the Arkansas Department of Transportation for use in constructing and maintaining the highways of this state.

(c) In the event revenues to the department are insufficient to fully address the highway construction and maintenance needs of the state, the department may provide a written document to the Governor outlining the reasons that additional funding is needed and requesting that the Governor provide a recommendation to the Legislative Council or the Joint Budget Committee for review and approval of the transfer of funds in the Arkansas Highway Transfer Fund to the ~~State Highway and Transportation Department Fund~~ Arkansas Department of Transportation Fund.

(d) Upon review and approval of the Legislative Council or the Joint Budget Committee, the Chief Fiscal Officer of the State may transfer funds from the Arkansas Highway Transfer Fund to the ~~State Highway and Transportation Department Fund~~ Arkansas Department of Transportation Fund as deemed necessary to provide additional funding to address the highway construction and maintenance needs of the state.

(e) The requirement of approval by the Legislative Council or Joint Budget Committee is not a severable part of this section. If the requirement of approval by the Legislative Council or Joint Budget Committee is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

Codifier's Note. No changes.

19-X-XXX. [19-6-833] Arkansas Division of Heritage Special Fund Account.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Division of Heritage Special Fund Account".

(b) The fund shall consist of:

(1) That portion of moneys collected from the excise tax of one-eighth of one percent (1/8 of 1%) levied by Arkansas Constitution, Amendment 75, as set out in § 19-6-484(3)(C); and

(2) Any other funds authorized or provided by law.

(c) The fund shall be used exclusively by the Division of Arkansas Heritage as appropriated by the General Assembly.

Codifier's Note. No changes.

19-X-XXX. [19-6-834] Department of Parks, Heritage, and Tourism Fund Account.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Department of Parks, Heritage, and Tourism Fund Account".

(b) The fund shall consist of:

(1) That portion of moneys collected from the excise tax of one-eighth of one percent (1/8 of 1%) levied by Arkansas Constitution, Amendment 75, as set out in § 19-6-484(3)(B); and

(2) Any other funds authorized or provided by law.

(c) The fund shall be used by the Department of Parks, Heritage, and Tourism for state park purposes as appropriated by the General Assembly.

Codifier's Note. No changes.

19-X-XXX. [19-6-835] Arkansas Industrial Hemp Program Fund.

(a) There is ~~established~~created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Arkansas Industrial Hemp Program Fund".

(b) The fund shall consist of:

(1) Fees collected under the Arkansas Industrial Hemp Act, § 2-15-401 et seq.;

(2) Gifts, grants, and other funds both public and private; and

(3) Other revenues as may be authorized by law.

(c) Any unallocated or unencumbered balances in the fund shall be invested in the fund, and any interest or other income earned from the investments, along with the unallotted or unencumbered balances in the fund, shall not lapse but shall be carried forward for purposes of the fund and made available solely for the purposes and benefits of the industrial hemp research program under the Arkansas Industrial Hemp Act, § 2-15-401 et seq.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-836] Arkansas Medical Marijuana Implementation and Operations Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Medical Marijuana Implementation and Operations Fund".

(b) The fund shall consist of:

(1) Moneys obtained pursuant to § 17 of the Arkansas Medical Marijuana Amendment of 2016, Arkansas Constitution, Amendment 98, from taxation of medical marijuana; and

(2) Any other revenues as may be authorized by law.

(c) The fund shall be used to pay expenses of state agencies incurred due to the passage of the Arkansas Medical Marijuana Amendment of 2016, Arkansas Constitution, Amendment 98, and for transfers of the distributions as set out by the Arkansas Medical Marijuana Amendment of 2016, Arkansas Constitution, Amendment 98.

Codifier's Note. No changes.

19-X-XXX. [19-6-837] Medical Marijuana Commission Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Medical Marijuana Commission Fund".

(b) The fund shall consist of:

(1) Funds distributed under § 17(b) of the Arkansas Medical Marijuana Amendment of 2016, Arkansas Constitution, Amendment 98; and

(2) Other revenues and funds authorized by law.

(c) The Medical Marijuana Commission shall use the fund for the administration of the commission and other purposes under the Arkansas Medical Marijuana Amendment of 2016, Arkansas Constitution, Amendment 98.

Codifier's Note. No changes.

19-X-XXX. [19-6-838] Domestic Violence Shelter Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Domestic Violence Shelter Fund".

(b) The fund shall be used to provide funding for statewide grants awarded to a statewide domestic violence entity under the Arkansas Domestic Violence Shelter Act, § 9-6-101 et seq.

(c) The fund shall consist of:

(1) The special revenues collected under § 9-15-202(d) and § 16-10-305(h);

(2) Moneys obtained from private grants or other sources that are designated to be credited to the fund; and

(3) Any other revenues authorized by law.

Codifier's Note. No changes.

19-X-XXX. [19-6-839] Arkansas Wine Grants Fund.

(a)(1) There is ~~established~~ created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Arkansas Wine Grants Fund".

(2) The Arkansas Wine Grants Fund shall consist of fees collected from grocery store wine permits under § 3-5-1802 and shall be administered by the Department of Finance and Administration.

(b) Fifty percent (50%) of fees that are deposited into the Arkansas Wine Grants Fund under § 3-5-1802 shall be transferred to the Arkansas Agricultural Marketing Grants Fund to be used to make payments of grants under the grant program in § 3-5-901 et seq.

(c) Fifty percent (50%) of fees that are deposited into the Arkansas Wine Grants Fund under § 3-5-1802 shall be transferred to the Tourism Development Trust Fund for the purpose of land acquisition, construction, lease, equipment acquisition, improvements, renovation, major maintenance, personal services, maintenance, operating and staffing a wine tourism facility and office space for the Arkansas Wine Producers Council within the tourism facility in Franklin County, Arkansas.

(d) Any unused or undesignated fees at the end of the fiscal year shall be transferred to the Tourism Development Trust Fund.

Codifier's Note. Technical changes only.

19-X-XXX. [19-6-840] Law Enforcement Training Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Law Enforcement Training Fund".

(b) The fund shall consist of such revenues as may be collected under § 12-41-505 or as otherwise authorized by law.

(c) The fund shall be used by the Arkansas Commission on Law Enforcement Standards and Training to establish and conduct training for law enforcement officers, personnel, jailers, 911 operators, or other persons determined by the commission to qualify for the training.

Codifier's Note. No changes.

19-X-XXX. [19-6-841] Feral Hog Eradication Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Feral Hog Eradication Fund".

(b) The fund shall consist of:

(1) Fines collected under § 2-38-504; and

(2) Any other revenues as may be authorized by law.

(c) The fund shall be used by the Arkansas Natural Resources Commission for expenses associated with the eradication efforts to eliminate feral hogs.

Codifier's Note. No changes.

19-X-XXX. [19-6-842] Arkansas Cyber Initiative Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Arkansas Cyber Initiative Fund”.

(b) The fund shall consist of:

- (1) All moneys appropriated to the fund by the General Assembly; and
- (2) Any gifts, contributions, grants, or bequests received from federal, private, or other sources.

(c) The fund shall be used by the Arkansas Economic Development Commission for the purposes set out in the Arkansas Cyber Initiative Act, § 25-26-301 et seq.

Codifier's Note. No changes.

Chapter X — Trust Fund Income

19-X-XXX. [19-6-501] Trust fund income.

Trust fund income ~~shall consist~~ consists of any amounts deposited into the State Treasury, with the exception of the proceeds of the sale or redemption of securities. The amounts shall be deposited to the credit of any of the trust funds ~~which that~~ are dedicated by law for specific purposes, the sources of which are not derived from general or special revenues. Trust fund income ~~shall include~~ includes ad valorem taxes collected by the state for the sole benefit of local governmental units.

Codifier's Note. Technical changes only.

Chapter X — Federal Grants, Aids, and Reimbursements

19-X-XXX. [19-6-601] Federal grants, aids, and reimbursements.

Federal grants, aids, and reimbursements ~~shall~~ consist of all funds granted to this state or any of its agencies under acts of Congress or by any agency of the federal government. ~~Such~~ The funds so received ~~shall be~~ are considered as revenue of the fiscal year in which they are received. However, those moneys received during the month of July may be classified as revenues of the preceding fiscal year on the books of the Chief Fiscal Officer of the State upon investigation and subsequent determination by the Chief Fiscal Officer of the State that failure to do ~~such~~ so would cause undue harm to the state or any of its agencies.

Codifier's Note. Technical changes only.

Chapter X — Nonrevenue Receipts

19-X-XXX. [19-6-701] Nonrevenue receipts.

(a) Nonrevenue receipts ~~shall~~ consist of:

- (1) The repayment of the principal amount of loans;
- (2) The proceeds of the sale and redemption of securities, including premiums received thereon;
- (3) The transfer of funds, by warrants, between funds or fund accounts on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State;
- (4) Federal reimbursement received by state agencies on account of eligible expenditures for specific programs and deposited into funds or fund accounts in the State Treasury classified other than federal;
- (5) Refunds to the state or state agencies, departments, or institutions; and
- (6) Funds collected from drug manufacturers as rebates according to promulgated regulations of Title XIX of the Social Security Act, as amended, and deposited into the Arkansas Medicaid Rebate Program Revolving Fund. These funds ~~shall be~~ are transferrable to the Department of Human Services Medicaid Paying Accounts Account for disbursement in the Arkansas Medicaid Program.

(b) Refunds to expenditures ~~shall~~ consist of:

- (1) Proceeds received from insurance policies for casualty losses by state agencies, departments, or institutions;
- (2) Proceeds received from vendors on account of overpayment of obligations remitted by state agencies, departments, or institutions;
- (3) Refunds to state agencies for cash advances or over allocations made to other state and local agencies for subgrants;
- (4) Refunds to state agencies for the erroneous payment or overpayment of salaries to state employees;
- (5) Proceeds derived from the maturity or redemption of investments;
- (6) Reimbursements to institutions of higher learning education for cash fund expenditures for salaries that are properly chargeable to funds in the State Treasury;
- (7) Deposits by the counties in the State Aid Road Fund and in the County Supplement Fund Account in the State Treasury for matching funds available in the state aid road construction program;
- (8) Reimbursements to state agencies for cost-sharing purposes;
- (9) Federal reimbursements of expenses paid in advance by the state on behalf of the federal government; and
- (10) Reimbursements by vendors or their agents for warranties, product rebates, and service adjustments.

(c) The first eighteen million dollars (\$18,000,000) received each fiscal year by the State of Arkansas under the State and Local Fiscal Assistance Act of 1972, commonly referred to as the Revenue Sharing Act, shall be transferred by the Treasurer of State to the Federal Revenue Sharing State Highway Trust Fund Account in the ~~State Highway and Transportation Department Fund~~ Arkansas Department of Transportation Fund.

(d) Income derived from the sale of miscellaneous and junk inventories whose ownership is questionable or ~~where~~ when excessive administrative accounting is required shall be deposited into the State Treasury as a nonrevenue receipt, there to be credited to the state General Services Fund Account.

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Codifier's Note. Technical changes only.

Subtitle 4 — Miscellaneous Provisions

Chapter X — Tobacco Settlement Proceeds Act

Subchapter 1 — Tobacco Settlement Proceeds Act

Subchapter 2 — Tobacco Settlement Revenue Bonds Act of 2006

Chapter X — Tobacco Settlement Proceeds Act

Codifier's Note. The Tobacco Settlement Proceeds Act, § 19-12-101 et seq., is derived from an initiated measure. Pursuant to Arkansas Constitution, Article 5, § 1, an amendment of an initiated measure by the General Assembly requires a two-thirds vote of both houses of the General Assembly.

Subchapter 1 — Tobacco Settlement Proceeds Act

19-X-XXX. [19-12-101] Title.

This chapter may be referred to and cited as the “Tobacco Settlement Proceeds Act”.

Codifier's Note. No changes.

19-X-XXX. [19-12-102] Definitions.

(a) The following terms, as used in this chapter, shall have the meanings set forth in this section:

- (1) “Act” shall mean this Arkansas Tobacco Settlement Funds Act of 2000.
- (2) “ADFA” shall mean the Arkansas Development Finance Authority.
- (3) “Arkansas Biosciences Institute” shall mean the Arkansas Biosciences

Institute created by § 19-12-115.

(4) “Arkansas Biosciences Institute Program Account” shall mean the account by that name created pursuant to § 19-12-111 to be funded from the Tobacco Settlement Program Fund and used by the Arkansas Biosciences Institute for the purposes set forth in this chapter.

(5) “Arkansas Healthy Century Trust Fund” shall mean that public trust for the benefit of the citizens of the State of Arkansas created and established pursuant to § 19-12-107.

(6) “Arkansas Tobacco Settlement Commission” shall mean the entity that administers the programs established pursuant to this chapter, also known as “ATSC”, which is described and established in § 19-12-117.

(7) “Arkansas Tobacco Settlement Commission Fund” shall mean the fund by that name created pursuant to § 19-12-108(f) to be used by the Arkansas Tobacco Settlement Commission for the purposes set forth in § 19-12-117.

(8) “Bonds” shall mean any and all bonds, notes, or other evidences of indebtedness issued by ADFA as Tobacco Settlement Revenue Bonds pursuant to the terms of this chapter.

(9) “Capital Improvement Projects” shall mean the acquisition, construction and equipping of land, buildings, and appurtenant facilities, including but not limited to parking and landscaping, all intended for the provision of health care services, health education, or health-related research; provided that each such Capital Improvement Project must be either set forth in this chapter or subsequently designated by the General Assembly pursuant to legislation.

(10) “Debt Service Requirements” shall mean all amounts required to be paid in connection with the repayment of Bonds issued pursuant to this chapter, including, but not limited to, the principal of and interest on the Bonds, amounts reasonably required for a debt service reserve, amounts reasonably required to provide debt service coverage, trustee’s and paying agent fees, and, to the extent reasonably necessary, capitalized interest on the Bonds.

(11) “Initial MSA Disbursement” shall mean the first disbursement from the MSA Escrow to the State, consisting of Arkansas’ share of payments from Participating Manufacturers due under the Master Settlement Agreement and designated as the 1998 First Payment, the 2000 Initial Payment, and the 2000 Annual Payment, which amounts, along with any accumulated interest, represent all money due to the State and attributable to payments prior to January 1, 2001.

(12) “Master Settlement Agreement” or “MSA” shall mean that certain Master Settlement Agreement between certain states (the “Settling States”) and certain tobacco manufacturers (the “Participating Manufacturers”), pursuant to which the Participating Manufacturers have agreed to make certain payments to each of the Settling States.

(13) “Medicaid Expansion Program Account” shall mean the account by that name created pursuant to § 19-12-112 to be funded from the Tobacco Settlement Program Fund and used by the Arkansas Department of Human Services for the purposes set forth in this chapter.

(14) “MSA Disbursements” shall mean all amounts disbursed from the MSA Escrow pursuant to the Master Settlement Agreement to the State of Arkansas.

(15) “MSA Disbursement Date” shall mean any date on which MSA Disbursements are made to the State of Arkansas pursuant to the Master Settlement Agreement at the request of the State.

(16) “MSA Escrow” shall mean those escrow accounts established to hold the State of Arkansas’s share of the Tobacco Settlement proceeds prior to disbursement to the State pursuant to the Master Settlement Agreement.

(17) “MSA Escrow Agent” shall mean that agent appointed pursuant to the Escrow Agreement entered into between the Settling States and the Participating Manufacturers pursuant to the Master Settlement Agreement.

(18) “Participating Manufacturers” shall mean those entities defined as Participating Manufacturers by the terms of the Master Settlement Agreement.

(19) “Prevention and Cessation Program Account” shall mean the account by that name created pursuant to § 19-12-109 to be funded from the Tobacco Settlement Program Fund and used for the purposes set forth in this chapter.

(20) "Program Accounts" shall mean, collectively, the Prevention and Cessation Program Account, the Targeted State Needs Program Account, the Arkansas Biosciences Institute Program Account, and the Medicaid Expansion Program Account.

(21) "State Board of Finance" shall mean the entity created pursuant to § 19-3-101, as amended.

(22) "Targeted State Needs Programs Account" shall mean the account by that name created pursuant to § 19-12-110 to be funded from the Tobacco Settlement Program Fund and used for the purposes set forth in this chapter.

(23) "Tobacco Settlement" shall mean the State of Arkansas's share of funds to be distributed pursuant to the Master Settlement Agreement between the Settling States and the Participating Manufacturers.

(24) "Tobacco Settlement Cash Holding Fund" shall mean the Fund established as a cash fund outside of the State Treasury pursuant to § 19-12-104, into which all MSA Disbursements shall be deposited on each MSA Disbursement Date.

(25) "Tobacco Settlement Debt Service Fund" shall mean the Fund established as a cash fund outside of the State Treasury pursuant to § 19-12-105.

(26) "Tobacco Settlement Program Fund" or "Program Fund" shall mean the Tobacco Settlement Program Fund established pursuant to § 19-12-108, which shall be used to hold and distribute funds to the various Program Accounts created by this chapter.

(27) "Trust indenture" or "indenture" shall mean any trust indenture, ADFR resolution, or other similar document under which Tobacco Settlement Revenue Bonds are to be issued and secured.

Codifier's Note. No changes.

19-X-XXX. [19-12-103] Grant of authority to State Board of Finance.

The State Board of Finance is hereby authorized and directed to perform the following duties with respect to the Tobacco Settlement:

(a) The State Board of Finance is authorized and directed on behalf of the State of Arkansas to receive all authorized disbursements from the MSA Escrow. The Initial MSA Disbursement and each subsequent MSA Disbursement shall be immediately deposited into the Tobacco Settlement Cash Holding Fund, and distributed from there as prescribed in this chapter. The Office of the Attorney General is directed to take all action necessary to inform the MSA Escrow Agent that the State Board of Finance is authorized to receive such disbursements on behalf of the State.

(b) The State Board of Finance shall manage and invest all amounts held in the Tobacco Settlement Cash Holding Fund, the Tobacco Settlement Debt Service Fund, the Arkansas Healthy Century Trust Fund, the Tobacco Settlement Program Fund, the Arkansas Tobacco Settlement Commission Fund, and the Program Accounts, and shall have full power to invest and reinvest the moneys in such funds and accounts and to hold, purchase, sell, assign, transfer, or dispose of any of the investments so made as well as the proceeds of the investments and moneys, pursuant to the following standards:

(1) with respect to amounts in the Arkansas Healthy Century Trust Fund, all investments shall be pursuant to and in compliance with the prudent investor and other

applicable standards set forth in §§ 24-3-408 [repealed], 24-3-414 [repealed], 24-3-415 [repealed], and 24-3-417 — 24-3-425 [repealed], and § 19-3-518;

(2) with respect to amounts in the Tobacco Settlement Debt Service Fund, all investments shall be pursuant to and in compliance with the prudent investor and other applicable standards set forth in §§ 24-3-408 [repealed], 24-3-414 [repealed], 24-3-415 [repealed], and 24-3-417 — 24-3-425 [repealed], and § 19-3-518; provided further that the types and manner of such investments may be further limited as set forth in § 19-12-105; and

(3) with respect to amounts held in the Tobacco Settlement Cash Holding Fund, the Tobacco Settlement Program Fund, each of the Program Accounts, and the Arkansas Tobacco Settlement Commission Fund, all investments shall of the type described in § 19-3-510 and shall be made with depositories designated pursuant to § 19-3-507; or such investment shall be in certificates of deposit, in securities as outlined in § 23-47-401 without limitation or as approved in the State Board of Finance investment policy. The State Board of Finance shall insure that such investments shall mature or be redeemable at the times needed for disbursements from such funds and accounts pursuant to this chapter.

(c) The State Board of Finance is authorized to employ such professionals as it deems necessary and desirable to assist it in properly managing and investing the Arkansas Healthy Century Trust Fund, pursuant to the standards set forth in § 24-3-425 [repealed].

(d) The State Board of Finance is authorized to use investment earnings from the Arkansas Healthy Century Trust Fund to compensate the professionals retained under subsection (d), and to pay the reasonable costs and expenses of the State Board of Finance in administering the funds and accounts created under this chapter and performing all other duties ascribed to it hereunder.

(e) On the last day of each month, the State Board of Finance shall provide the Department of Finance and Administration, Office of Accounting with the current balances in the Tobacco Settlement Cash Holding Fund, the Arkansas Healthy Century Trust Fund, the Tobacco Settlement Program Fund, the Tobacco Settlement Debt Service Fund, the Arkansas Tobacco Settlement Commission Fund, and each Program Account.

(f) The State Board of Finance is authorized and directed to perform all other tasks that may be assigned to the State Board of Finance pursuant to this chapter.

Codifier's Note. No changes.

19-X-XXX. [19-12-104] Creation and administration of Tobacco Settlement Cash Holding Fund.

(a) There is hereby created and established a fund, held separate and apart from the State Treasury, to be known as the “Tobacco Settlement Cash Holding Fund”, which fund shall be administered by the State Board of Finance.

(b) All moneys received as part of the Tobacco Settlement are hereby designated cash funds pursuant to § 19-6-103, restricted in their use and to be used solely as provided in this chapter. All MSA Disbursements shall be initially deposited into the credit of the Tobacco Settlement Cash Holding Fund, when and as received. Any and all

MSA Disbursements received prior to the effective date of this Act shall be immediately transferred to the Tobacco Settlement Cash Holding Fund upon this chapter becoming effective. The Tobacco Settlement Cash Holding Fund is intended as a cash fund, not subject to appropriation, and, to the extent practical, amounts in the Tobacco Settlement Cash Holding Fund shall be immediately distributed to the other Funds and Accounts described in this chapter.

(c) The Initial MSA Disbursement shall be distributed from the Tobacco Settlement Cash Holding Fund to the Arkansas Healthy Century Trust Fund as an initial endowment pursuant to [§ 19-12-107](#).

(d) After the Initial MSA Disbursement has been transferred as set forth in subsection (c) of this section, the State Board of Finance, beginning with MSA Disbursements for years 2001 and thereafter, shall receive all amounts due to the State from the MSA Escrow. In calendar year 2001, there shall first be deposited into the Arkansas Healthy Century Trust Fund from the MSA Disbursements attributable to calendar year 2001, the amount necessary to bring the principal amount of the Arkansas Healthy Century Trust Fund to one-hundred million dollars (\$100,000,000). The remainder of any MSA Disbursements attributable to calendar year 2001 shall be deposited into the Tobacco Settlement Program Fund and distributed pursuant to [§ 19-12-108](#). Beginning in 2002, and for each annual MSA Disbursement thereafter, all MSA Disbursements shall be immediately deposited into the Tobacco Settlement Cash Holding Fund and then distributed, as soon as practical after receipt, as follows:

(1) The first five million dollars (\$5,000,000) received as an MSA Disbursement in each calendar year beginning in 2002 shall be transferred from the Tobacco Settlement Cash Holding Fund to the Tobacco Settlement Debt Service Fund; and

(2) After the transfer described in [§ 19-12-104\(d\)\(1\)](#), the amounts remaining in the Tobacco Settlement Cash Holding Fund shall be transferred to the Tobacco Settlement Program Fund.

(e) While it is intended that the State Board of Finance will transfer funds from the Tobacco Settlement Cash Holding Fund immediately upon receipt, to the extent that any amounts must be held pending the transfers described in [§ 19-12-104\(c\) and \(d\)](#), the State Board of Finance is authorized to invest such amounts in suitable investments maturing not later than when the moneys are expected to be transferred, provided that such investments are made in compliance with [§ 19-12-103\(c\)](#).

Codifier's Note. No changes.

19-X-XXX. [\[19-12-105\]](#) Creation and administration of Tobacco Settlement Debt Service Fund.

(a) There is hereby created and established a fund, designated as a cash fund and held separate and apart from the State Treasury, to be known as the "Tobacco Settlement Debt Service Fund", which Fund shall be administered by the State Board of Finance. All moneys deposited into the Tobacco Settlement Debt Service Fund are hereby designated cash funds pursuant to [§ 19-6-103](#), restricted in their use and to be used solely as provided in this chapter.

(b) There shall be transferred from the Tobacco Settlement Cash Holding Fund to the Tobacco Settlement Debt Service Fund, the amount set forth for such transfer in § 19-12-104(d). All amounts received into the Tobacco Settlement Debt Service Fund shall be held until needed to make payments on Debt Service Requirements. The State Board of Finance is authorized to invest any amounts held in the Tobacco Settlement Debt Service Fund in suitable investments maturing not later than when the moneys are needed to pay Debt Service Requirements, provided that such investments comply with § 19-12-103(c), and further provided that the investment of such moneys may be further limited by the provisions of any trust indenture pursuant to which Bonds are issued or any related non-arbitrage certificate or tax regulatory agreement.

(c) Amounts held in the Tobacco Settlement Debt Service Fund shall be transferred to funds and accounts established and held by the trustee for the Bonds at such times and in such manner as may be specified in the trust indenture securing the Bonds. If so required by any trust indenture pursuant to which Bonds have been issued, amounts deposited into the Tobacco Settlement Debt Service Fund may be immediately deposited into funds or accounts established by such trust indenture and held by the trustee for the Bonds. The State Board of Finance is authorized to execute any consent, pledge, or other document, reasonably required pursuant to a trust indenture to affirm the pledge of amounts held in the Tobacco Settlement Debt Service Fund to secure Tobacco Settlement Revenue Bonds.

(d) On December 15 of each calendar year, any amounts held in the Tobacco Settlement Debt Service Fund, to the extent such amounts are not needed to pay Debt Service Requirements prior to the following April 15, shall be transferred to the Arkansas Healthy Century Trust Fund. At such time as there are no longer any Bonds outstanding, and all Debt Service Requirements and other contractual obligations have been paid in full, amounts remaining in the Tobacco Settlement Debt Service Fund shall be transferred to the Arkansas Healthy Century Trust Fund.

Codifier's Note. No changes.

19-X-XXX. [19-12-106] Issuance of tobacco settlement revenue bonds by Arkansas Development Finance Authority.

(a) The Arkansas Development Finance Authority (“ADFA”) is hereby directed and authorized to issue Tobacco Settlement Revenue Bonds, the proceeds of which are to be used for financing the Capital Improvement Projects described in § 19-12-106(b). The Bonds may be issued in series from time to time, and shall be special obligations only of ADFA, secured solely by the revenue sources set forth in this section.

(b) The Capital Improvement Projects to be financed shall be:

(1) University of Arkansas for Medical Sciences, Biosciences Research Building; provided, however, that no more than two million, two hundred thousand dollars (\$2,200,000) of the annual transfer to the Tobacco Settlement Debt Service Fund shall be allocated in any one year to pay Debt Service Requirements for this project, and provided further that no more than twenty-five million dollars (\$25,000,000) in principal amount of Tobacco Settlement Revenue Bonds may be issued for this project;

(2) Arkansas State University Biosciences Research Building; provided, however, that no more than one million, eight hundred thousand dollars (\$1,800,000) of the annual transfer to the Tobacco Settlement Debt Service Fund shall be allocated in any one year to pay Debt Service Requirements for this project, and provided further that no more than twenty million dollars (\$20,000,000) in principal amount of Tobacco Settlement Revenue Bonds may be issued for this project;

(3) College of Public Health of the University of Arkansas for Medical Sciences; provided, however, that no more than one million dollars (\$1,000,000) of the annual transfer to the Tobacco Settlement Debt Service Fund shall be allocated in any one year to pay Debt Service Requirements for this project, and provided further that no more than fifteen million dollars (\$15,000,000) in principal amount of Tobacco Settlement Revenue Bonds may be issued for this project; and

(4) Only such other capital improvement projects related to the provision of health care services, health education, or health-related research as designated by legislation enacted by the General Assembly; provided that the deposits to the Tobacco Settlement Debt Service Fund are adequate to pay Debt Service Requirements for such additional projects.

(c) Prior to issuance of any series of Bonds authorized herein, ADFA shall adopt a resolution authorizing the issuance of such series of Bonds. Each such resolution shall contain such terms, covenants, conditions, as deemed desirable and consistent with this chapter together with provisions of the Arkansas Development Finance Authority Act, § 15-5-101 et seq., § 15-5-201 et seq., and § 15-5-301 et seq., including without limitation, those pertaining to the establishment and maintenance of funds and accounts, deposit and investment of Bond proceeds and the rights and obligations of ADFA and the registered owners of the Bonds. In authorizing, issuing, selling the Bonds and in the investment of all funds held under the resolution or indenture securing such Bonds, ADFA shall have the powers and be governed by the provisions of §§ 15-5-309 and 15-5-310.

(d) The Bonds shall be special obligations of ADFA, secured and payable from deposits made into the Tobacco Settlement Debt Service Fund created pursuant to this chapter. In pledging revenues to secure the Bonds, the provisions of § 15-5-313 shall apply.

(e) If so determined by ADFA, the Bonds may additionally be secured by a lien on or security interest in facilities financed by the Bonds, by a lien or pledge of loans made by ADFA to the user of such facilities, and any collateral security received by ADFA, including, without limitation, ADFA's interest in and any revenue derived from any loan agreements. It shall not be necessary to the perfection of the lien and pledge for such purposes that the trustee in connection with such bond issue or the holders of the Bonds take possession of the loans, mortgages and collateral security.

(f) It shall be plainly stated on the face of each Bond that it has been issued under this chapter, and the Arkansas Development Finance Authority Act, § 15-5-101 et seq., § 15-5-201 et seq., and § 15-5-301 et seq., that the Bonds shall be obligations only of ADFA secured as specified herein and that, in no event, shall the bonds constitute an indebtedness of the State of Arkansas or an indebtedness for which the faith and credit of the State of Arkansas or any of its revenues are pledged or an indebtedness secured by lien, or security interest in any property of the State.

(g) The Bonds may be issued in one or more series, as determined by ADFA. Additional Bonds may be issued in one or more series to fund additional Capital Improvement Projects subsequently designated pursuant to § 19-12-106(b)(4), so long as ADFA determines that revenues transferred to the Tobacco Settlement Debt Service Fund, in combination with other revenues available to secure the Bonds pursuant to § 19-12-106(e); will be sufficient to meet all Debt Service Requirements on such additional Bonds and any other Bonds then outstanding.

(h) Any funds remaining and available to ADFA or the trustees under any indenture or resolution authorized herein after the retirement of all Bonds outstanding under such indenture or resolution, and the satisfaction of all contractual obligations related thereto and all current expenses of ADFA related thereto, shall be transferred to the Arkansas Healthy Century Trust Fund.

(i) ADFA may issue Bonds for the purpose of refunding Bonds previously issued pursuant to this chapter, and in doing so shall be governed by the provisions of § 15-5-314.

(j) All Bonds issued under this chapter, and interest thereon, shall be exempt from all taxes of the State of Arkansas, including income, inheritance, and property taxes. The Bonds shall be eligible to secure deposits of all public funds, and shall be legal for investment of municipal, county, bank, fiduciary, insurance company and trust funds.

(k) The State of Arkansas does hereby pledge to and agree with the holders of any Tobacco Settlement Revenue Bonds issued pursuant to this chapter that the State shall not (1) limit or alter the distribution of the Tobacco Settlement moneys to the Tobacco Settlement Debt Service Fund if such action would materially impair the rights of the holders of the Bonds, (2) amend or modify the Master Settlement Agreement in any way if such action would materially impair the rights of the holders of the Bonds, (3) limit or alter the rights vested in ADFA to fulfill the terms of any agreements made with the holders of the Bonds, or (4) in any way impair the rights and remedies of the holders of the Bonds, unless and until all Bonds issued pursuant to this chapter, together with interest on the Bonds, and all costs and expenses in connection with any action or proceeding by or on behalf of the holders of the Bonds, have been paid, fully met, and discharged. ADFA is authorized to include this pledge and agreement in any agreement with the holders of the Bonds.

Codifier's Note. No changes.

19-X-XXX. [19-12-107] Creation and administration of Arkansas Healthy Century Trust Fund.

(a) There is hereby created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, a trust fund, to be created as a public trust for the benefit of the State of Arkansas, to be known as the "Arkansas Healthy Century Trust Fund", which Trust Fund shall be administered by the State Board of Finance. Such fund shall be restricted in its use and is to be used solely as provided in this chapter.

(b) The Arkansas Healthy Century Trust Fund shall be a perpetual trust, the beneficiary of which shall be the State of Arkansas and the programs of the State of

Arkansas enumerated in this section. The State Board of Finance, as it may from time to time be comprised, is hereby appointed as trustee of the Arkansas Healthy Century Trust Fund. Such trust shall be revocable, and subject to amendment.

(c) The Arkansas Healthy Century Trust Fund shall be administered in accordance with the provisions of this section, which shall, for all purposes, be deemed to be the governing document of the public trust.

(d) The Arkansas Healthy Century Trust Fund shall be funded in an initial principal amount of one hundred million dollars (\$100,000,000) as provided in § 19-12-104. All earnings on investments of amounts in the Arkansas Healthy Century Trust Fund, to the extent not used for the purposes enumerated in subsection (e) of this section, shall be redeposited into the Arkansas Healthy Century Trust Fund, it being the intent of this chapter that the Arkansas Healthy Century Trust Fund shall grow in principal amount until needed for programs and purposes to benefit the State of Arkansas.

(e) The Arkansas Healthy Century Trust Fund shall be held in trust and used for the following purposes, and no other purposes:

(1) investment earnings on the Arkansas Healthy Century Trust Fund may be used for:

(A) the payment of expenses related to the responsibilities of the State Board of Finance as set forth in § 19-12-103; and

(B) such programs, and other projects related to healthcare services, health education, and health-related research as shall, from time to time, be designated in legislation adopted by the General Assembly;

(2) the principal amounts in the Arkansas Healthy Century Trust Fund may be used for such programs, and other projects related to healthcare services, health education, and health-related research as shall, from time to time, be designated in legislation adopted by the General Assembly, it being the intent of this chapter that the principal amount of the Arkansas Healthy Century Trust Fund should not be appropriated without amendment of this public trust; and

(3) notwithstanding subdivisions (e)(1) and (2) of this section, investment earnings and principal amounts from the Arkansas Healthy Century Trust Fund may be transferred as designated in legislation adopted by the General Assembly.

(f) It is intended that the beneficiaries of the Arkansas Healthy Century Trust Fund be the State of Arkansas and its programs, and other projects related to healthcare services, health education, and health-related research, as such are now in existence or as such may be created in the future.

(g) The State Board of Finance, as trustee of the Arkansas Healthy Century Trust Fund, is authorized to invest all amounts held in the Arkansas Healthy Century Trust Fund in investments pursuant to and in compliance with § 19-12-103(c).

Codifier's Note. No changes.

19-X-XXX. [19-12-108] Creation and administration of the Tobacco Settlement Program Fund.

(a) There is hereby created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as

the “Tobacco Settlement Program Fund”, which fund shall be administered by the State Board of Finance. All moneys deposited into the Tobacco Settlement Program Fund are hereby restricted in their use and to be used solely as provided in this chapter. All expenditures and obligations that are payable from the Tobacco Settlement Program Fund and from each of the program accounts shall be subject to the same fiscal control, accounting, budgetary, and purchasing laws as are expenditures and obligations payable from other State Treasury funds, except as specified otherwise in this chapter. The Chief Fiscal Officer of the State may require additional controls, procedures, and reporting requirements that he or she determines are necessary to carry out the intent of this chapter.

(b) There shall be transferred from the Tobacco Settlement Cash Holding Fund to the Tobacco Settlement Program Fund the amounts set forth for such transfer as provided in § 19-12-104.

(c) Amounts deposited into the Tobacco Settlement Program Fund shall, prior to the distribution to the program accounts set forth in § 19-12-108(d)(1), be held and invested in investments pursuant to and in compliance with § 19-12-103(c); provided, that all such investments must mature or be redeemable without penalty on or prior to the next-succeeding June 30.

(d)(1) On each July 1, the amounts deposited into the Tobacco Settlement Program Fund, excluding investment earnings, shall be transferred to the various program accounts as follows:

(A) Fifteen and eight-tenths percent (15.8%) of amounts in the Tobacco Settlement Program Fund shall be transferred to the Targeted State Needs Program Account;

(B) Twenty-two and eight-tenths percent (22.8%) of amounts in the Tobacco Settlement Program Fund shall be transferred to the Arkansas Biosciences Institute Program Account; and

(C) Thirty-four and two-tenths percent (34.2%) of amounts in the Tobacco Settlement Program Fund shall be transferred to the Medicaid Expansion Program Account.

(2)(A) The Prevention and Cessation Program Account may receive loans from the Budget Stabilization Trust Fund in amounts determined by the Chief Fiscal Officer of the State that shall not exceed twenty-seven and two-tenths percent (27.2%) of the amounts estimated to be received in the Tobacco Settlement Program Fund during the current fiscal year. This estimate shall not include moneys returned to the Tobacco Settlement Program Fund under subdivision (e)(1) of this section.

(B) The loans shall be repaid from twenty-seven and two-tenths percent (27.2%) of amounts received in the Tobacco Settlement Program Fund during the fiscal year in which the loans are made. The loans shall be repaid before the end of the fiscal year. After the loans have been repaid, the Prevention and Cessation Program Account shall be transferred the difference between twenty-seven and two-tenths percent (27.2%) of amounts received in the Tobacco Settlement Program Fund during the fiscal year in which the loans are made and the amount of the loans.

(e)(1) All moneys distributed to the program accounts set forth in subdivision (d)(1) of this section and remaining at the end of each fiscal biennium shall be transferred

to the Tobacco Settlement Program Fund by the board. The amounts will be held in the Tobacco Settlement Program Fund and then redeposited on July 1 as follows:

(A) Twenty-three and one-tenth percent (23.1%) of amounts in the Tobacco Settlement Program Fund shall be transferred to the Targeted State Needs Program Account;

(B) Thirty-three and three-tenths percent (33.3%) of amounts in the Tobacco Settlement Program Fund shall be transferred to the Arkansas Biosciences Institute Program Account; and

(C) Forty-three and six-tenths percent (43.6%) of amounts in the Tobacco Settlement Program Fund shall be transferred to the Medicaid Expansion Program Account.

(2) However, if the director of any agency receiving funds from the Tobacco Settlement Program Fund determines that there is a need to retain a portion of the amounts transferred under this section, the director may submit a request and written justification to the Chief Fiscal Officer of the State. Upon determination by the Chief Fiscal Officer of the State that sufficient justification exists, and after certification by the Arkansas Tobacco Settlement Commission that the program has met the criteria established in § 19-12-118, such amounts requested shall remain in the account at the end of a biennium, there to be used for the purposes established by this chapter; provided, that the Chief Fiscal Officer of the State shall seek the review of the Legislative Council prior to approval of any such request.

(f) The board shall invest all moneys held in the Tobacco Settlement Program Fund and in each of the program accounts. All investment earnings on such funds and accounts shall be transferred on each July 1 to a fund hereby established and as a trust fund on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State and designated as the Arkansas Tobacco Settlement Commission Fund. ~~Such The~~ fund is to be a trust fund and administered by the board. All moneys deposited into the Arkansas Tobacco Settlement Commission Fund are hereby restricted in their use and to be used solely as provided in this chapter. Amounts held in the Arkansas Tobacco Settlement Commission Fund shall be used to pay the costs and expenses of the commission, including the monitoring and evaluation program established pursuant to § 19-12-118, and to provide grants as authorized in § 19-12-117.

Codifier's Note. No changes.

19-X-XXX. [19-12-109] Creation of Prevention and Cessation Program Account.

(a) There is hereby created a trust fund on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State within the Tobacco Settlement Program Fund maintained by the State Board of Finance, an account to be known as the "Prevention and Cessation Program Account". The account shall be used by the Department of Health for such purposes and in such amounts as may be appropriated in law.

(b) All moneys deposited into the account except for investment earnings shall be used for the purposes set forth in § 19-12-113 or such other purposes as may be appropriated in law.

(c) Moneys remaining in the account at the end of each fiscal year shall be carried forward and used for the purposes provided by law.

Codifier's Note. No changes.

19-X-XXX. [19-12-110] Creation of the Targeted State Needs Program Account.

(a) There is hereby created a trust fund on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, within the Tobacco Settlement Program Fund maintained by the State Board of Finance, an account to be known as the "Targeted State Needs Program Account". Such account shall be used for such purposes and in such amounts as may be appropriated by law.

(b) On each July 1, there shall be transferred from the fund to the account the amount specified in § 19-12-108(d)(1)(A).

(c) All moneys deposited into the account except for investment earnings shall be used for the purposes set forth in § 19-12-114, or such other purposes as may be appropriated in law. Of the amounts deposited into the account, the following proportions shall be used to fund the programs established in § 19-12-114:

(1) College of Public Health of the University of Arkansas for Medical Sciences — thirty-three per cent (33%);

(2) Area Health Education Center located in Helena — twenty-two per cent (22%);

(3) Donald W. Reynolds Center on Aging — twenty-two per cent (22%);
and

(4) Minority Health Initiative, administered by the Minority Health Commission — twenty-three per cent (23%).

(d) Moneys remaining in the account at the end of the first fiscal year of a biennium shall be carried forward and used for the purposes provided by law. Such amounts that remain at the end of a biennium shall be transferred to the Tobacco Settlement Program Fund pursuant to § 19-12-108(e).

Codifier's Note. No changes.

19-X-XXX. [19-12-111] Creation of Arkansas Biosciences Institute Program Account.

(a) There is hereby created a trust fund on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, within the Tobacco Settlement Program Fund maintained by the State Board of Finance, an account to be known as the Arkansas Biosciences Institute Program Account. Such account shall be used by the Arkansas Biosciences Institute and its members for such purposes and in such amounts as may be appropriated in law.

(b) On each July 1, there shall be transferred from the fund to the account the amount specified in § 19-12-108(d)(1)(B).

(c) All moneys deposited into the account except for investment earnings shall be used for the purposes set forth in § 19-12-115 or such other purposes as may be appropriated in law.

(d) Moneys remaining in the account at the end of the first fiscal year of a biennium shall be carried forward and used for the purposes provided by law. Such amounts that remain at the end of a biennium shall be transferred to the fund pursuant to § 19-12-108(e).

Codifier's Note. Technical changes only.

19-X-XXX. [19-12-112] Creation of Medicaid Expansion Program Account.

(a) There is hereby created a trust fund on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, within the Tobacco Settlement Program Fund maintained by the State Board of Finance, an account to be known as the "Medicaid Expansion Program Account". Such account shall be used by the Department of Human Services for such purposes and in such amounts as may be appropriated in law. These funds shall not be used to replace or supplant other funds available in the Department of Human Services Grants Fund Account. The funds appropriated for this program shall not be expended, except in conformity with federal and state laws, and then only after the department obtains the necessary approvals from the federal Centers for Medicare and Medicaid Services.

(b) On each July 1, there shall be transferred from the fund to the account the amount specified in § 19-12-108(d)(1)(C).

(c) All moneys deposited into the account except for investment earnings shall be used for the purposes set forth in § 19-12-116, or such other purposes as may be appropriated in law.

(d) Moneys remaining in the account at the end of the first fiscal year of a biennium shall be carried forward and used for the purposes provided by law. Such amounts that remain at the end of a biennium shall be transferred to the fund pursuant to § 19-12-108(e).

Codifier's Note. No changes.

19-X-XXX. [19-12-113] Establishment and administration of prevention and cessation programs.

(a) It is the intent of this chapter that the Department of Health should establish the Tobacco Prevention and Cessation Program described in this section, and to administer such programs in accordance with law. The program described in this section shall be administered pursuant to a strategic plan encompassing the elements of a mission statement, defined program(s), and program goals with measurable objectives and strategies to be implemented over a specific timeframe. Evaluation of each program shall include performance based measures for accountability which will measure specific health related results.

(b) The Department of Health shall be responsible for developing, integrating, and monitoring tobacco prevention and cessation programs funded under this chapter and shall provide administrative oversight and management, including, but not limited to implementing performance based measures. The Department of Health shall have authority to award grants and allocate money appropriated to implement the tobacco prevention and cessation program mandated under this chapter. The Department of Health may contract with those entities necessary to fully implement the tobacco prevention and cessation initiatives mandated under this chapter. Within thirty (30) days of receipt of moneys into the Prevention and Cessation Program Account, fifteen percent (15%) of those moneys shall be deposited into a special account within the prevention and cessation account at the Department of Health to be expended for tobacco prevention and cessation in minority communities as directed by the Secretary of the Department of Health in consultation with the Chancellor of the University of Arkansas at Pine Bluff, the President of the Arkansas Medical, Dental, and Pharmaceutical Association, Inc., and the League of United Latin American Citizens.

(c) The Tobacco Prevention and Cessation Program shall be comprised of components approved by the State Board of Health. The program components selected by the board shall include:

- (1) community prevention programs that reduce youth tobacco use;
- (2) local school programs for education and prevention in grades kindergarten through twelve (K-12) that should include school nurses, where appropriate;
- (3) enforcement of youth tobacco control laws;
- (4) state-wide programs with youth involvement to increase local coalition activities;
- (5) tobacco cessation programs;
- (6) tobacco-related disease prevention programs;
- (7) a comprehensive public awareness and health promotion campaign;
- (8) grants and contracts funded pursuant to this chapter for monitoring and evaluation, as well as data gathering; and
- (9) other programs as deemed necessary by the board.

(d) There is hereby created an Advisory Committee to the State Board of Health, to be known as the "Tobacco Prevention and Cessation Advisory Committee". It shall be the duty and responsibility of the Committee to advise and assist the board in carrying out the provisions of this chapter. The Advisory Committee's authority shall be limited to an advisory function to the board. The Advisory Committee may, in consultation with the Department of Health, make recommendations to the board on the strategic plans for the prevention, cessation, and awareness elements of the comprehensive Tobacco Prevention and Cessation Program. The Advisory Committee may also make recommendations to the board on the strategic vision and guiding principles of the Tobacco Prevention and Cessation Program.

(e) The Advisory Committee shall be governed as follows:

- (1) The Advisory Committee shall consist of eighteen (18) members; one (1) member to be appointed by the President Pro Tempore of the Senate, one (1) member to be appointed by the Speaker of the House of Representatives, and sixteen (16) members to be appointed by the Governor subject to confirmation by the Senate. The Governor shall consult each of the following designated groups before making an

appointment, and shall consist of the following: one (1) member appointed to represent the Arkansas Medical Society, Inc.; one (1) member shall represent the Arkansas Hospital Association, Inc.; one (1) member shall represent the American Cancer Society; one (1) member shall represent the American Heart Association; one (1) member shall represent the American Lung Association; one (1) member shall represent the Coalition for a Tobacco Free Arkansas; one (1) member shall represent Arkansans for Drug Free Youth; one (1) member shall represent the Division of Elementary and Secondary Education; one (1) member shall represent the Arkansas Minority Health Commission; one (1) member shall represent the Arkansas Center for Health Improvement; one (1) member shall represent the Arkansas Association of Area Agencies on Aging; one (1) member shall represent the Arkansas Nurses Association; one (1) member shall represent the University of Arkansas Cooperative Extension Service; one (1) member shall represent the University of Arkansas at Pine Bluff; one (1) member shall represent the League of United Latin American Citizens; and one (1) member shall represent the Arkansas Medical, Dental, and Pharmaceutical Association, Inc. The Executive Committee of Arkansas Students Working Against Tobacco shall serve as youth advisors to this Advisory Committee. All members of this committee shall be residents of the State of Arkansas.

(2) The Advisory Committee will initially have four (4) members who will serve one (1) year terms; four (4) members who will serve two (2) year terms; five (5) members who will serve three (3) year terms; and five (5) members who will serve four (4) years. Members of the Advisory Committee shall draw lots to determine the length of the initial term. Subsequently appointed members shall be appointed for four (4) year terms and no member can serve more than two (2) consecutive full four (4) year terms. The terms shall commence on October 1st of each year.

(3) Members of the Advisory Committee shall not be entitled to compensation for their services, but may receive expense reimbursement in accordance with § 25-16-902, to be paid from funds appropriated for this program to the Department of Health.

(4) Members appointed to the Advisory Committee and the organizations they represent shall make full disclosure of the member's participation on the Committee when applying for any grant or contract funded by this chapter.

(5) All members appointed to the Advisory Committee shall make full and public disclosure of any past or present association to the tobacco industry.

(6) The Advisory Committee shall, within ninety (90) days of appointment, hold a meeting and elect from its membership a chair for a term set by the Advisory Committee. The Advisory Committee shall adopt bylaws.

(7) The Advisory Committee shall meet at least quarterly, however, special meetings may be called at any time at the pleasure of the State Board of Health or pursuant to the bylaws adopted by the Advisory Committee.

(f) The board is authorized to review the recommendations of the Advisory Committee. The board shall adopt and promulgate rules, standards and guidelines as necessary to implement the program in consultation with the Department of Health.

(g) The Department of Health in implementing this Program shall establish such performance based accountability procedures and requirements as are consistent with law.

(h) Each of the programs adopted pursuant to this chapter shall be subject to the monitoring and evaluation procedures described in § 19-12-118.

Codifier's Note. No changes.

19-X-XXX. [19-12-114] Establishment and administration of the Targeted State Needs Program.

(a) The University of Arkansas for Medical Sciences is hereby instructed to establish the Targeted State Needs Programs described in this section, and to administer such programs in accordance with law.

(b) The targeted state needs programs to be established are as follows:

- (1) College of Public Health of the University of Arkansas for Medical Sciences;
- (2) Area Health Education Center (located in Helena);
- (3) Donald W. Reynolds Center on Aging; and
- (4) Minority Health Initiative administered by the Minority Health Commission.

(c)(1) College of Public Health of the University of Arkansas for Medical Sciences. The College of Public Health of the University of Arkansas for Medical Sciences is hereby established as a part of the University of Arkansas for Medical Sciences for the purpose of conducting activities to improve the health and healthcare of the citizens of Arkansas. These activities should include, but not be limited to the following functions: faculty and course offerings in the core areas of public health including health policy and management, epidemiology, biostatistics, health economics, maternal and child health, environmental health, and health and services research; with courses offered both locally and statewide via a variety of distance learning mechanisms.

(2) It is intended that the College of Public Health of the University of Arkansas for Medical Sciences should serve as a resource for the General Assembly, the Governor, state agencies, and communities. Services provided by the College of Public Health of the University of Arkansas for Medical Sciences should include, but not be limited to the following: consultation and analysis, developing and disseminating programs, obtaining federal and philanthropic grants, conducting research, and other scholarly activities in support of improving the health and healthcare of the citizens of Arkansas.

(d) Area Health Education Center. The first Area Health Education Centers were founded in 1973 as the primary educational outreach effort of the University of Arkansas for Medical Sciences. It is the intent of this chapter that the University of Arkansas for Medical Sciences establish a new Area Health Education Center to serve the following counties: Crittenden, Phillips, Lee, St. Francis, Chicot, Monroe, and Desha. The new Area health Education Center shall be operated in the same fashion as other facilities in the University of Arkansas for Medical Sciences Area Health Education Center program including training students in the fields of medicine, nursing, pharmacy and various allied health professions, and offering medical residents specializing in family practice. The training shall emphasize primary care, covering general health education and basic

medical care for the whole family. The program shall be headquartered in Helena with offices in Lake Village and West Memphis.

(e) Donald W. Reynolds Center on Aging. It is the intent of this chapter that the University of Arkansas for Medical Sciences establish, in connection with the Donald W. Reynolds Center on Aging and its existing Arkansas Health Education Centers program, healthcare programs around the state offering interdisciplinary educational programs to better equip local healthcare professionals in preventive care, early diagnosis and effective treatment for the elderly population throughout the state. The satellite centers will provide access to dependable healthcare, education, resource and support programs for the most rapidly growing segment of the State's population. Each center's program is to be defined by an assessment of local needs and priorities in consultation with local healthcare professionals.

(f) Minority Health Initiative. It is the intent of this chapter that the Arkansas Minority Health Commission establish and administer the Arkansas Minority Health Initiative for screening, monitoring, and treating hypertension, strokes, and other disorders disproportionately critical to minority groups in Arkansas. The program should be designed:

(1) to increase awareness of hypertension, strokes, and other disorders disproportionately critical to minorities by utilizing different approaches that include but are not limited to the following: advertisements, distribution of educational materials and providing medications for high risk minority populations;

(2) to provide screening or access to screening for hypertension, strokes, and other disorders disproportionately critical to minorities but will also provide this service to any citizen within the state regardless of racial/ethnic group;

(3) to develop intervention strategies to decrease hypertension, strokes and other disorders noted above, as well as associated complications, including: educational programs, modification of risk factors by smoking cessation programs, weight loss, promoting healthy lifestyles, and treatment of hypertension with cost-effective, well-tolerated medications, as well as case management for patients in these programs; and

(4) to develop and maintain a database that will include: biographical data, screening data, costs, and outcomes.

(g) The Arkansas Minority Health Commission will receive quarterly updates on the progress of these programs and make recommendations or changes as necessary.

(h) The programs described in this section shall be administered pursuant to a strategic plan encompassing the elements of a mission statement, defined program(s), and program goals with measurable objectives and strategies to be implemented over a specific timeframe. Evaluation of each program shall include performance based measures for accountability which will measure specific health related results.

(i) Each of the programs adopted pursuant to this section shall be subject to the monitoring and evaluation procedures described in [§ 19-12-118](#).

Codifier's Note. No changes.

19-X-XXX. [19-12-115] Establishment and administration of the Arkansas Biosciences Institute.

(a) It is the intent of this chapter to hereby establish the Arkansas Biosciences Institute for the educational and research purposes set forth hereinafter to encourage and foster the conduct of research through the University of Arkansas, Division of Agriculture of the University of Arkansas, the University of Arkansas for Medical Sciences, University of Arkansas at Fayetteville, Arkansas Children's Hospital and Arkansas State University. The Arkansas Biosciences Institute is part of a broad program to address health issues with specific emphasis on smoking and the use of tobacco products. The Arkansas Biosciences Institute is intended to develop more fully the interdisciplinary opportunities for research primarily in the areas set forth hereinafter.

(b) Purposes. The Arkansas Biosciences Institute is established for the following purposes:

- (1) to conduct agricultural research with medical implications;
- (2) to conduct bioengineering research focused on the expansion of genetic knowledge and new potential applications in the agricultural-medical fields;
- (3) to conduct tobacco-related research that focuses on the identification and applications of behavioral, diagnostic and therapeutic research addressing the high level of tobacco-related illnesses in the State of Arkansas;
- (4) to conduct nutritional and other research focusing on prevention or treatment of cancer, congenital or hereditary conditions or other related conditions; and
- (5) to conduct other research identified by the primary educational and research institutions involved in the Arkansas Biosciences Institute or as otherwise identified by the Arkansas Biosciences Institute Board of the Arkansas Biosciences Institute and which is reasonably related, or complementary to, research identified in subdivisions (b)(1)-(4) of this section.

(c)(1) Arkansas Biosciences Institute Board. There is hereby established the Arkansas Biosciences Institute Board which shall consist of the following: the President of the University of Arkansas; the President of Arkansas State University; the Chancellor of the University of Arkansas for Medical Sciences; the Chancellor of the University of Arkansas at Fayetteville; the Vice President for Agriculture of the University of Arkansas; the Director of the Arkansas Economic Development Commission; the Director of the National Center for Toxicological Research; the President of Arkansas Children's Hospital; and two (2) individuals possessing recognized scientific, academic or business qualifications appointed by the Governor. The two (2) members of the Arkansas Biosciences Institute Board who are appointed by the Governor will serve four-year terms and are limited to serving two (2) consecutive four-year terms. The terms shall commence on October 1 of each year. These members appointed by the Governor are not entitled to compensation for their services, but may receive expense reimbursement in accordance with § 25-16-902, to be paid from funds appropriated for this program. The Arkansas Biosciences Institute Board shall establish and appoint the members of an Industry Advisory Committee and a Science Advisory Committee composed of knowledgeable persons in the fields of industry and science. These Committees shall serve as resources for the Arkansas Biosciences Institute Board in their respective areas and will provide an avenue of communication to the Arkansas Biosciences Institute Board on areas of potential research.

(2) The Arkansas Biosciences Institute Board shall establish rules for governance for Board affairs and shall:

(A) provide overall coordination of the program;

(B) develop procedures for recruitment and supervision of member institution research review panels, the membership of which shall vary depending on the subject matter of proposals and review requirements, and may, in order to avoid conflicts of interest and to ensure access to qualified reviews, recommend reviewers not only from Arkansas but also from outside the state;

(C) provide for systematic dissemination of research results to the public and the healthcare community, including work to produce public service advertising on screening and research results, and provide for mechanisms to disseminate the most current research findings in the areas of cause and prevention, cure diagnosis and treatment of tobacco related illnesses, in order that these findings may be applied to the planning, implementation and evaluation of any other research programs of this state;

(D) develop policies and procedures to facilitate the translation of research results into commercial, alternate technological, and other applications wherever appropriate and consistent with state and federal law; and

(E) transmit on or before the end of each calendar year on an annual basis, a report to the General Assembly and the Governor on grants made, grants in progress, program accomplishments, and future program directions. Each report shall include, but not be limited to, all of the following information:

(i) the number and dollar amounts of internal and external research grants, including the amount allocated to negotiated indirect costs;

(ii) the subject of research grants;

(iii) the relationship between federal and state funding for research;

(iv) the relationship between each project and the overall strategy of the research program;

(v) a summary of research findings, including discussion of promising new areas; and

(vi) the corporations, institutions, and campuses receiving grant awards.

(d) Director. The director of the Arkansas Biosciences Institute shall be appointed by the President of the University of Arkansas, in consultation with the President of Arkansas State University, and the President of Arkansas Children's Hospital, and based upon the advice and recommendation of the Arkansas Biosciences Institute Board. The Director shall be an employee of the University of Arkansas and shall serve at the pleasure of the President of the University of Arkansas. The Director shall be responsible for recommending policies and procedures to the Arkansas Biosciences Institute Board for its internal operation and shall establish and ensure methods of communication among the units and divisions of the University of Arkansas, Arkansas Children's Hospital and Arkansas State University and their faculty and employees engaged in research under the auspices of the Arkansas Biosciences Institute. The Director shall undertake such administrative duties as may be necessary to facilitate conduct of research under the auspices of the Arkansas Biosciences Institute. The Director shall perform such other duties as are established by the President of the

University of Arkansas in consultation with the President of Arkansas State University, the President of Arkansas Children's Hospital and with the input of the Arkansas Biosciences Institute Board.

(e) Conduct of Research. Research performed under the auspices of the Arkansas Biosciences Institute shall be conducted in accordance with the policies of the University of Arkansas, Arkansas Children's Hospital, and Arkansas State University, as applicable. The Arkansas Biosciences Institute Board and the Director shall facilitate the establishment of centers to focus on research in agri-medicine, environmental biotechnology, medical genetics, bio-engineering and industry development. Such centers shall be established in accordance with procedures adopted by the Arkansas Biosciences Institute Board, and shall provide for interdisciplinary collaborative efforts with a specific research and educational objectives.

(f) In determining research projects and areas to be supported from such appropriated funds, each of the respective institutions shall assure that adequate opportunities are given to faculty and other researchers to submit proposals for projects to be supported in whole or in part from such funds. At least annually the Arkansas Biosciences Institute Board shall review research being conducted under the auspices of the Arkansas Biosciences Institute and may make recommendations to the President of the University of Arkansas and the President of Arkansas State University and President of Arkansas Children's Hospital of ways in which such research funds may be more efficiently employed or of collaborative efforts which would maximize the utilization of available funds.

(g) The programs described in this section shall be administered pursuant to a strategic plan encompassing the elements of a mission statement, defined program(s), and program goals with measurable objectives and strategies to be implemented over a specific timeframe. Evaluation of each program shall include performance based measures for accountability which will measure specific health related results.

(h) Each of the programs adopted pursuant to this Section shall be subject to the monitoring and evaluation procedures described in § 19-12-118.

Codifier's Note. No changes.

19-X-XXX. [19-12-116] Establishment and administration of Medicaid Expansion Program.

(a) It is the intent of this chapter that the Department of Human Services should establish the Medicaid Expansion Program described in this section, and to administer such program in accordance with law.

(b)(1) The Medicaid Expansion Program shall be a separate and distinct component of the Arkansas Medicaid Program currently administered by the Department of Human Services and shall be established as follows:

(A) expanding Medicaid coverage and benefits to pregnant women;

(B) expanding inpatient and outpatient hospital reimbursements and benefits to adults aged nineteen (19) to sixty-four (64);

(C) expanding non-institutional coverage and benefits to adults aged sixty-five (65) and over; and

(D) expanding medical assistance, home and community-based services, and employment supports for:

(i) Adults with intellectual and developmental disabilities who qualify for services; and

(ii) Children with intellectual and developmental disabilities who qualify for services.

(2) All such expenditures shall be made in conformity with the Arkansas Medicaid Program as amended and approved by the Centers for Medicare and Medicaid Services.

(c) The programs defined in this section shall be administered pursuant to a strategic plan encompassing the elements of a mission statement, defined program(s), and program goals with measurable objectives and strategies to be implemented over a specific timeframe. Evaluation of each program shall include performance-based measures for accountability which will measure specific health related results.

(d) Each of the programs adopted pursuant to this section shall be subject to the monitoring and evaluation procedures described in § 19-12-118.

Codifier's Note. No changes.

19-X-XXX. [19-12-117] Establishment of the Arkansas Tobacco Settlement Commission.

(a) There is hereby created and recognized the Arkansas Tobacco Settlement Commission, which shall be composed of the following:

(1) The Director of the Arkansas Economic Development Commission or his or her designee;

(2) The Commissioner of Elementary and Secondary Education or his or her designee;

(3) The Director of the Division of Higher Education or his or her designee;

(4) The Secretary of the Department of Human Services or his or her designee;

(5) The Secretary of the Department of Health or his or her designee;

(6) A healthcare professional to be selected by the President Pro Tempore of the Senate;

(7) A healthcare professional to be selected by the Speaker of the House of Representatives;

(8) A citizen selected by the Governor; and

(9) A citizen selected by the Attorney General.

(b)(1) The four (4) members of the commission who are not on the commission by virtue of being a director of an agency, will serve four-year terms. The terms shall commence on October 1 of each year. Commission members are limited to serving two (2) consecutive four-year terms.

(2) Members of the commission shall not be entitled to compensation for their services, but may receive expense reimbursement in accordance with § 25-16-902, to be paid from funds appropriated for this program.

(c) Members appointed to the commission and the organizations they represent shall make full disclosure of the members' participation on the commission when applying for any grant or contract funded by this chapter.

(d) All members appointed to the commission shall make full and public disclosure of any past or present association to the tobacco industry.

(e) The commission shall, within ninety (90) days of appointment, hold a meeting and elect from its membership a chair for a term set by the commission. The commission is authorized to adopt bylaws.

(f) The commission shall meet at least quarterly. However, special meetings of the commission may be called at any time at the pleasure of the chair or pursuant to the bylaws of the commission.

(g) The commission is authorized to hire an independent third party with appropriate experience in health, preventive resources, health statistics, and evaluation expertise to perform monitoring and evaluation of program expenditures made from the program accounts pursuant to this chapter. Such monitoring and evaluation shall be performed in accordance with § 19-12-118, and the third party retained to perform such services shall prepare a biennial report to be delivered to the General Assembly and the Secretary of the Department of Health by each August 1 preceding a general session of the General Assembly. The report shall be accompanied by a recommendation from the commission as to the continued funding for each program.

(h) The costs and expenses of the monitoring and evaluation program, as administered by the Department of Health, as well as the salaries, costs, and expenses of staff shall be paid from the Arkansas Tobacco Settlement Commission Fund established pursuant to § 19-12-108.

(i) If the deposits into the Arkansas Tobacco Settlement Commission Fund exceed the amount necessary to pay the costs and expenses described in subsection (h) of this section, then the commission is authorized to make grants as follows:

(1) Those organizations eligible to receive grants are nonprofit and community-based;

(2) Grant criteria shall be established based upon the following principles:
(A) All funds should be used to improve and optimize the health of Arkansans;

(B) Funds should be spent on long-term projects that improve the health of Arkansans;

(C) Future tobacco-related illness and healthcare costs in Arkansas should be minimized through this opportunity; and

(D) Funds should be invested in solutions that work effectively and efficiently in Arkansas; and

(3) Grant awards shall be restricted in amounts up to fifty-thousand dollars (\$50,000) per year for each eligible organization.

Codifier's Note. No changes.

19-X-XXX. [19-12-118] Monitoring and evaluation of programs.

(a) The Arkansas Tobacco Settlement Commission is directed to conduct monitoring and evaluation of the programs established in §§ 19-12-113 — 19-12-116 to ensure optimal impact on improving the health of Arkansans and fiscal stewardship of the Tobacco Settlement. The commission shall develop performance indicators to monitor programmatic functions that are state-specific and situation-specific and to support performance-based assessment for governmental accountability. The performance indicators shall reflect short-term and long-term goals and objectives of each program, be measurable, and provide guidance for internal programmatic improvement and legislative funding decisions. The commission is expected to modify these performance indicators as goals and objectives are met and new inputs to programmatic outcomes are identified.

(b) All programs funded by the tobacco settlement and established in §§ 19-12-113 — 19-12-116 shall be monitored and evaluated to justify continued support based upon the state's performance-based budgeting initiative. These programs shall be administered pursuant to a strategic plan encompassing the elements of a mission statement, defined programs, program goals with measurable objectives and strategies to be implemented over a specific timeframe. Evaluation of each program shall include performance-based measures for accountability that will measure specific health-related results. All expenditures that are payable from the Tobacco Settlement Program Fund and from each of the program accounts, therein, shall be subject to the same fiscal control, accounting, budgetary, and purchasing laws as are expenditures and obligations payable from State Treasury funds, except as specified otherwise in this chapter. The Chief Fiscal Officer of the State may require additional controls, procedures, and reporting requirements that he or she determines are necessary in order to carry out the intent of this chapter.

(c) The commission is directed to establish program goals in according with the following initiation, short-term and long-term performance indicators for each program to be funded by the tobacco settlement, which performance indicators shall be subject to modification by the commission based on specific situations and subsequent developments. Progress with respect to these performance indicators shall be reported to the Governor and the General Assembly for future appropriation decisions:

(1) Tobacco prevention and cessation: The goal is to reduce the initiation of tobacco use and the resulting negative health and economic impact. The following are anticipated objectives in reaching this overall goal:

(A) Initiation: The Department of Health is to start the program within six (6) months of available appropriation and funding;

(B) Short-term: Communities shall establish local tobacco prevention initiatives;

(C) Long-term: Surveys demonstrate a reduction in numbers of Arkansans who smoke and/or use tobacco.

(2) Medicaid Expansion: The goal is to expand access to healthcare through targeted Medicaid expansions, thereby improving the health of eligible Arkansans:

(A) Initiation: The Department of Human Services is to start the program initiatives within six (6) months of available appropriation and funding;

(B) Short-term: The Department of Human Services demonstrates an increase in the number of new Medicaid eligible persons participating in the expanded programs.

(C) Long-term: Demonstrate improved health and reduced long-term health costs of Medicaid eligible persons participating in the expanded programs;

(3) Research and health education: The goal is to develop new tobacco-related medical and agricultural research initiatives to improve the access to new technologies, improve the health of Arkansans, and stabilize the economic security of Arkansas:

(A) Initiation: The Arkansas Biosciences Institute Board shall begin operation of the Arkansas Biosciences Institute within twelve (12) months of available appropriation and funding;

(B) Short-term: The Arkansas Biosciences Institute shall initiate new research programs for the purpose of conducting, as specified in § 19-12-115, agricultural research with medical implications, bioengineering research, tobacco-related research, nutritional research focusing on cancer prevention or treatment, and other research approved by the Arkansas Biosciences Institute Board;

(C) Long-term: The institute's research results should translate into commercial, alternate technological, and other applications wherever appropriate in order that the research results may be applied to the planning, implementation and evaluation of any health related programs in the state. The Arkansas Biosciences Institute is also to obtain federal and philanthropic grant funding;

(4) Targeted state needs programs: The goal is to improve the healthcare systems in Arkansas and the access to healthcare delivery systems, thereby resolving critical deficiencies that negatively impact the health of the citizens of the state:

(A) College of Public Health of the University of Arkansas for Medical Sciences:

(i) Initiation: Increase the number of communities in which participants receive public health training;

(ii) Short-Term: Obtain federal and philanthropic grant funding;

(iii) Long-term: Elevate the overall ranking of the health status of Arkansas;

(B) Minority health initiative:

(i) Initiation: Start the program within twelve (12) months of available appropriation and funding;

(ii) Short-term: Prioritize the list of health problems and planned intervention for minority population and increase the number of Arkansans screened and treated for tobacco-related illnesses;

(iii) Long-term: Reduce death/disability due to tobacco-related illnesses of Arkansans;

(C) Donald W. Reynolds Center on Aging:

(i) Initiation: Start the program within twelve (12) months of available appropriation and funding;

(ii) Short-term: Prioritize the list of health problems and planned intervention for elderly Arkansans and increase the number of Arkansans participating in health improvement programs;

(iii) Long-term: Improve health status and decrease death rates of elderly Arkansans, as well as obtaining federal and philanthropic grant funding; and

(D) Area Health Education Center:

(i) Initiation: Start the new area health education center in Helena with DHEC offices in West Memphis and Lake Village within twelve (12) months of available appropriation and funding;

(ii) Short-term: Increase the number of communities and clients served through the expanded AHEC/DHEC offices;

(iii) Long-term: Increase the access to a primary care provider in underserved communities.

Codifier's Note. No changes.

19-X-XXX. [19-12-119] Use of funds for the Medicaid Expansion Program Account.

(a) In addition to the purposes enumerated in § 19-12-116 for the Medicaid expansion program, the funds made available to the Medicaid Expansion Program Account may also be used to supplement current general revenues as approved by the Governor and the Chief Fiscal Officer of the State for the Arkansas Medicaid Program.

(b) None of the funds shall be used for this additional purpose if the usage will reduce the funds made available by the General Assembly for the Meals-on-Wheels program and the senior prescription drug program.

Codifier's Note. No changes.

Subchapter 2 — Tobacco Settlement Revenue Bonds Act of 2006

19-X-XXX. [19-12-201] Title.

This subchapter shall be known and may be cited as the “Tobacco Settlement Revenue Bonds Act of 2006”.

Codifier's Note. No changes.

19-X-XXX. [19-12-202] Legislative findings, intent, and purpose.

(a) The General Assembly finds that:

(1) Cancer is one of the leading health problems and causes of death in the state;

(2) There is an immediate need for additional facilities to support research in the cause, treatment, and prevention of various types of cancer;

(3) Because the Arkansas Cancer Research Center of the University of Arkansas for Medical Sciences is engaged in education, research, and clinical care addressing the causes, treatment, and prevention of cancer, the General Assembly has recognized the center as the official cancer institute of the State of Arkansas since its inception in 1984;

(4) It is appropriate that the center should be designated as a capital improvement project relating to health care services, health education, or health-related research under the Tobacco Settlement Proceeds Act, § 19-12-101 et seq.; and

(5) This subchapter provides financial resources critical to the development and construction of necessary medical facilities by authorizing the issuance of an additional series of Tobacco Settlement Revenue Bonds in support of the center.

(b) This subchapter is not intended to amend nor does it amend Initiated Act 1 of 2000, the Tobacco Settlement Proceeds Act, § 19-12-101 et seq.

(c) The purpose of this subchapter is to designate an additional capital improvement project as anticipated by § 19-12-106(b)(4) and to enact implementation legislation necessary to authorize an additional series of Tobacco Settlement Revenue Bonds to finance a portion of the additional capital improvement project as provided under § 19-12-106(g).

Codifier's Note. No changes.

19-X-XXX. [19-12-203] Applicability of Tobacco Settlement Proceeds Act.

The Tobacco Settlement Proceeds Act, § 19-12-101 et seq., is fully applicable to this subchapter and any Tobacco Settlement Revenue Bonds issued under this subchapter.

Codifier's Note. No changes.

19-X-XXX. [19-12-204] Arkansas Cancer Research Center designated as capital improvement project.

As authorized by § 19-12-106(b)(4), the Arkansas Cancer Research Center of the University of Arkansas for Medical Sciences is designated as a capital improvement project relating to health care services, health education, or health-related research.

Codifier's Note. No changes.

19-X-XXX. [19-12-205] Additional Tobacco Settlement Revenue Bonds authorized.

Additional Tobacco Settlement Revenue Bonds may be issued in connection with the capital improvement project described in § 19-12-204 under the following conditions:

(1) No more than five million dollars (\$5,000,000) of the annual transfer to the Tobacco Settlement Debt Service Fund shall be allocated in any one (1) year to pay debt service requirements for the capital improvement project;

(2) Annual transfers to the Tobacco Settlement Debt Service Fund allocated to the capital improvement project shall not commence until the Tobacco Settlement Revenue Bonds issued in 2001 under the Tobacco Settlement Proceeds Act, § 19-12-101 et seq., are no longer outstanding; and

(3) No more than forty million dollars (\$40,000,000) in an initial principal amount of Tobacco Settlement Revenue Bonds may be issued for the capital improvement project.

Codifier's Note. No changes.

19-X-XXX. [19-12-206] Issuance of additional Tobacco Settlement Revenue Bonds by Arkansas Development Finance Authority.

(a) If revenues in the Tobacco Settlement Debt Service Fund are sufficient to meet Debt Services Requirements with regard to additional Tobacco Settlement Revenue Bonds that may be issued in connection with the capital improvement project described in § 19-12-204, then the Arkansas Development Finance Authority shall issue additional Tobacco Settlement Revenue Bonds in accordance with the limitations established in § 19-12-205 to be used for financing a portion of the capital improvement project described in § 19-12-204.

(b) The additional Tobacco Settlement Revenue Bonds shall be issued as set forth under the Tobacco Settlement Proceeds Act, § 19-12-101 et seq., and shall be entitled to the same rights and protections as the Tobacco Settlement Revenue Bonds issued in 2001 under the Tobacco Settlement Proceeds Act, § 19-12-101 et seq.

Codifier's Note. No changes.

APPENDIX A — REVENUE STABILIZATION LAW, DISTRIBUTION OF GENERAL REVENUES

Distribution of General Revenues

Codifier's Note. Section 19-5-403, concerning allocations of remaining general revenues for fiscal year 2008-2009 and thereafter, was repealed by Acts 2010, No. 262 § 3, and Acts 2010, No. 296, § 3.

Section 19-5-404, concerning the maximum allocations of general revenues for fiscal year 2008-2009 and thereafter, was repealed by Acts 2010, No. 262 § 4, and Acts 2010, No. 296, § 4.

[19-5-401] Allocations for fiscal year 2020-2021 and thereafter.

Commencing with the fiscal year beginning July 1, 2020, and each fiscal year thereafter, the Treasurer of State shall transfer all remaining general revenues available for distribution on the last day of business in July 2020, and on the last day of business in each calendar month thereafter during the fiscal year to the various funds and fund

accounts participating in general revenues in the proportions of the maximum allocation as the individual allocation to the fund or fund account bears to the total of the maximum allocation as provided in § 19-5-402(a)-(e).

Codifier's Note. No changes.

[19-5-402] Maximum allocations of revenues for fiscal year 2020-2021 and thereafter.

(a)(1) ALLOCATION A. The Treasurer of State shall first make monthly allocations in the proportions set out in this subsection to the funds and fund accounts listed below until there has been transferred a total of five billion two hundred sixty-one million one hundred eighty-three thousand seven hundred eight dollars (\$5,261,183,708) or so much thereof as may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Division of Elementary and Secondary Education Public School Fund Account	\$2,078,286,320
(2) State Library Public School Fund Account	\$ 4,795,631
(3) Division of Career and Technical Education Public School Fund Account	\$ 27,169,899
EDUCATION FUND	
(1) Division of Elementary and Secondary Education Fund Account	\$ 13,894,450
(2) Educational Facilities Partnership Fund Account	\$ 39,737,503
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$ 2,228,834
(4) Educational Television Fund Account	\$ 4,655,037
(5) School for the Blind Fund Account	\$ 6,160,910
(6) School for the Deaf Fund Account	\$ 8,952,818
(7) State Library Fund Account	\$ 3,074,283
(8) Division of Career and Technical Education Fund Account	\$ 8,500
(9) Rehabilitation Services Fund Account Technical Institutes	\$ 10,159,546
(10) Northwest Technical Institute Fund Account	\$ 2,684,145
(11) Riverside Vocational Technical School Fund Account	\$ 2,004,850
DEPARTMENT OF HUMAN SERVICES FUND	
(1) Department of Human Services Administration Fund Account	\$ 20,222,380
(2) Children and Family Services Fund Account	\$ 106,434,324
(3) Child Care and Early Childhood Education Fund Account	\$ 1,797,685
(4) Youth Services Fund Account	\$ 43,662,765
(5) Developmental Disabilities Services Fund Account	\$ 56,950,665
(6) Medical Services Fund Account	\$ 1,987,198
(7) Department of Human Services Grants Fund Account	\$ 1,247,554,693
(8) Behavioral Health Services Fund Account	\$ 84,099,536
(9) Provider Services and Quality Assurance Fund Account	\$ 4,579,498
(10) County Operations Fund Account	\$ 40,976,754
STATE GENERAL GOVERNMENT FUND	
(1) Division of Arkansas Heritage Fund Account	\$ 6,389,884
(2) Department of Agriculture Fund Account	\$ 15,064,953
(3) Department of Labor and Licensing Fund Account	\$ 2,745,106
(4) Department of Higher Education Fund Account	\$ 9,847,629
(5) Higher Education Grants Fund Account	\$ 34,014,846
(6) Arkansas Economic Development Commission Fund Account	\$ 12,594,863
(7) Division of Correction Inmate Care and Custody Fund Account	\$ 353,771,903
(8) Division of Community Correction Fund Account	\$ 81,814,316
(9) Department of the Military Fund Account	\$ 5,713,274
(10) Parks and Tourism Fund Account	\$ 17,670,095
(11) Division of Environmental Quality Fund Account	\$ 3,370,609
(12) Miscellaneous Agencies Fund Account	\$ 55,100,035
COUNTY AID FUND	\$ 18,214,324
COUNTY JAIL REIMBURSEMENT FUND	\$ 16,461,053
CRIME INFORMATION SYSTEM FUND	\$ 3,195,654
CHILD SUPPORT ENFORCEMENT FUND	\$ 11,036,445
PUBLIC HEALTH FUND	\$ 70,461,440
PERFORMANCE FUND	\$ -
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$ -
MUNICIPAL AID FUND	\$ 24,966,284
DIVISION OF ARKANSAS STATE POLICE FUND	\$ 55,801,477
DIVISION OF WORKFORCE SERVICES FUND-TANF	\$ 3,285,114
DIVISION OF WORKFORCE SERVICES FUND-ADULT EDUCATION	\$ 804,976
STATE SERVICES FOR THE BLIND FUND ACCOUNT	\$ 1,671,239
SKILLS DEVELOPMENT FUND	\$ 3,203,435
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$ 50,742,362
(2) ARKANSAS TECH UNIVERSITY FUND	\$ 28,379,264
(3) HENDERSON STATE UNIVERSITY FUND	\$ 16,176,319
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ 14,602,304
(5) UNIVERSITY OF ARKANSAS FUND	\$ 104,404,698
(6) UNIVERSITY OF ARKANSAS FUND-LIA SYSTEM	\$ 2,957,552
(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ 2,013,882
(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF AGRICULTURE	\$ 55,930,117
(9) UNIVERSITY OF ARKANSAS FUND-CLINTON SCHOOL	\$ 1,986,361
(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE INSTITUTE	\$ 1,919,838
(11) SCHOOL FOR MATH, SCIENCE AND ARTS FUND	\$ 963,092

(2) Sixty million three hundred sixty-eight thousand five hundred ninety-three dollars (\$60,368,593), or so much thereof as is available shall be included and

added to the amount distributed in subdivision (a)(1) of this section and shall be distributed by the Treasurer of State in monthly amounts with each allocation's proportion of the total of subdivision (a)(1) of this section and this subdivision (a)(2) to supplement the Restricted Reserve Fund.

(b) ALLOCATION A1. After making the maximum annual allocations provided for in subdivisions (a)(1) and (2) of this section, the Treasurer of State shall then make allocations from the remaining general revenues available for distribution, as set forth in this subsection, to the funds and fund accounts listed below until there has been transferred a total of one hundred eighty-four million three hundred fifty-five thousand five hundred forty-six dollars (\$184,355,546) or so much thereof that may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Division of Elementary and Secondary Education Public School Fund Account	\$ 109,383,490
(2) State Library Public School Fund Account	\$ -
(3) Division of Career and Technical Education Public School Fund Account	\$ -
EDUCATION FUND	
(1) Division of Elementary and Secondary Education Fund Account	\$ -
(2) Educational Facilities Partnership Fund Account	\$ 2,091,448
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$ -
(4) Educational Television Fund Account	\$ -
(5) School for the Blind Fund Account	\$ -
(6) School for the Deaf Fund Account	\$ -
(7) State Library Fund Account	\$ -
(8) Division of Career and Technical Education Fund Account	\$ -
(9) Rehabilitation Services Fund Account	\$ -
Technical Institutes:	
(10) Northwest Technical Institute Fund Account	\$ -
(11) Riverside Vocational Technical School Fund Account	\$ -
DEPARTMENT OF HUMAN SERVICES FUND	
(1) Department of Human Services Administration Fund Account	\$ -
(2) Children and Family Services Fund Account	\$ -
(3) Child Care and Early Childhood Education Fund Account	\$ -
(4) Youth Services Fund Account	\$ -
(5) Developmental Disabilities Services Fund Account	\$ -
(6) Medical Services Fund Account	\$ -
(7) Department of Human Services Grants Fund Account	\$ 65,660,773
(8) Behavioral Health Services Fund Account	\$ -
(9) Provider Services and Quality Assurance Fund Account	\$ -
(10) County Operations Fund Account	\$ -
STATE GENERAL GOVERNMENT FUND	
(1) Division of Arkansas Heritage Fund Account	\$ -
(2) Department of Agriculture Fund Account	\$ -
(3) Department of Labor and Licensing Fund Account	\$ -
(4) Department of Higher Education Fund Account	\$ -
(5) Higher Education Grants Fund Account	\$ -
(6) Arkansas Economic Development Commission Fund Account	\$ -
(7) Division of Correction Inmate Care and Custody Fund Account	\$ 7,219,835
(8) Division of Community Correction Fund Account	\$ -
(9) Department of the Military Fund Account	\$ -
(10) Parks and Tourism Fund Account	\$ -
(11) Division of Environmental Quality Fund Account	\$ -
(12) Miscellaneous Agencies Fund Account	\$ -
COUNTY AID FUND	\$ -
COUNTY JAIL REIMBURSEMENT FUND	\$ -
CRIME INFORMATION SYSTEM FUND	\$ -
CHILD SUPPORT ENFORCEMENT FUND	\$ -
PUBLIC HEALTH FUND	\$ -
PERFORMANCE FUND	\$ -
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$ -
MUNICIPAL AID FUND	\$ -
DIVISION OF ARKANSAS STATE POLICE FUND	\$ 2,304,001
DIVISION OF WORKFORCE SERVICES FUND-TANF	\$ -
DIVISION OF WORKFORCE SERVICES FUND-ADULT EDUCATION	\$ -
STATE SERVICES FOR THE BLIND FUND ACCOUNT	\$ -
SKILLS DEVELOPMENT FUND	\$ -
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$ -
(2) ARKANSAS TECH UNIVERSITY FUND	\$ -
(3) HENDERSON STATE UNIVERSITY FUND	\$ -
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ -
(5) UNIVERSITY OF ARKANSAS FUND	\$ -
(6) UNIVERSITY OF ARKANSAS FUND-LIA SYSTEM	\$ -
(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ -
(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF AGRICULTURE	\$ -
(9) UNIVERSITY OF ARKANSAS FUND-CLINTON SCHOOL	\$ -
(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE INSTITUTE	\$ -

(c) ALLOCATION B. Then after making the maximum annual allocations provided for in subsection (b) of this section, the Treasurer of State shall then make

allocations from the remaining general revenues available for distribution, as set forth in this subsection, to the funds and fund accounts listed below until there has been transferred a total of ninety million six hundred ninety-six thousand seventy-seven dollars (\$90,696,077) or so much thereof that may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Division of Elementary and Secondary Education Public School Fund Account	\$ -
(2) State Library Public School Fund Account	\$ 282,096
(3) Division of Career and Technical Education Public School Fund Account	\$ 1,598,229
EDUCATION FUND	
(1) Division of Elementary and Secondary Education Fund Account	\$ 817,321
(2) Educational Facilities Partnership Fund Account	\$ -
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$ 131,108
(4) Educational Television Fund Account	\$ 273,826
(5) School for the Blind Fund Account	\$ 362,406
(6) School for the Deaf Fund Account	\$ 526,636
(7) State Library Fund Account	\$ 180,840
(8) Division of Career and Technical Education Fund Account	\$ 500
(9) Rehabilitation Services Fund Account	\$ 597,620
Technical Institutes:	
(10) Northwest Technical Institute Fund Account	\$ 157,891
(11) Riverside Vocational Technical School Fund Account	\$ 117,932
DEPARTMENT OF HUMAN SERVICES FUND	
(1) Department of Human Services Administration Fund Account	\$ 1,189,552
(2) Children and Family Services Fund Account	\$ 6,260,843
(3) Child Care and Early Childhood Education Fund Account	\$ 105,746
(4) Youth Services Fund Account	\$ 2,568,398
(5) Developmental Disabilities Services Fund Account	\$ 3,350,039
(6) Medical Services Fund Account	\$ 116,894
(7) Department of Human Services Grants Fund Account	\$ -
(8) Behavioral Health Services Fund Account	\$ 4,947,032
(9) Provider Services and Quality Assurance Fund Account	\$ 269,382
(10) County Operations Fund Account	\$ 2,410,397
STATE GENERAL GOVERNMENT FUND	
(1) Division of Arkansas Heritage Fund Account	\$ 375,876
(2) Department of Agriculture Fund Account	\$ 886,174
(3) Department of Labor and Licensing Fund Account	\$ 161,477
(4) Department of Higher Education Fund Account	\$ 579,272
(5) Higher Education Grants Fund Account	\$ 2,000,873
(6) Arkansas Economic Development Commission Fund Account	\$ 740,874
(7) Division of Correction Inmate Care and Custody Fund Account	\$ -
(8) Division of Community Correction Fund Account	\$ 4,812,607
(9) Department of the Military Fund Account	\$ 336,075
(10) Parks and Tourism Fund Account	\$ 1,039,417
(11) Division of Environmental Quality Fund Account	\$ 198,271
(12) Miscellaneous Agencies Fund Account	\$ 3,241,179
COUNTY AID FUND	
COUNTY JAIL REIMBURSEMENT FUND	\$ 1,071,431
CRIME INFORMATION SYSTEM FUND	\$ 968,297
CHILD SUPPORT ENFORCEMENT FUND	\$ 187,980
PUBLIC HEALTH FUND	\$ 649,203
PERFORMANCE FUND	\$ 4,144,791
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$ -
MUNICIPAL AID FUND	\$ -
DIVISION OF ARKANSAS STATE POLICE FUND	\$ 1,468,605
DIVISION OF WORKFORCE SERVICES FUND-TANF	\$ 3,282,440
DIVISION OF WORKFORCE SERVICES FUND-ADULT EDUCATION	\$ 193,242
STATE SERVICES FOR THE BLIND FUND ACCOUNT	\$ 47,352
SKILLS DEVELOPMENT FUND	\$ 98,308
	\$ 188,437
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$ 2,984,845
(2) ARKANSAS TECH UNIVERSITY FUND	\$ 1,669,368
(3) HENDERSON STATE UNIVERSITY FUND	\$ 951,548
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ 858,959
(5) UNIVERSITY OF ARKANSAS FUND	\$ 6,141,453
(6) UNIVERSITY OF ARKANSAS FUND-UA SYSTEM	\$ 173,974
(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ 118,464
(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF AGRICULTURE	\$ 3,290,007
(9) UNIVERSITY OF ARKANSAS FUND-CLINTON SCHOOL	\$ 116,845
(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE INSTITUTE	\$ 112,932

(d) ALLOCATION C. Then after making the maximum annual allocations provided for in subsection (c) of this section, the Treasurer of State shall then make

allocations from the remaining general revenues available for distribution, as set forth in this subsection, to the funds and fund accounts listed below until there has been transferred a total of ninety million six hundred ninety-six thousand seventy-seven dollars (\$90,696,077) or so much thereof that may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Division of Elementary and Secondary Education Public School Fund Account	\$ -
(2) State Library Public School Fund Account	\$ 282,096
(3) Division of Career and Technical Education Public School Fund Account	\$ 1,598,229
EDUCATION FUND	
(1) Division of Elementary and Secondary Education Fund Account	\$ 817,321
(2) Educational Facilities Partnership Fund Account	\$ -
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$ 131,108
(4) Educational Television Fund Account	\$ 273,826
(5) School for the Blind Fund Account	\$ 362,406
(6) School for the Deaf Fund Account	\$ 526,636
(7) State Library Fund Account	\$ 180,840
(8) Division of Career and Technical Education Fund Account	\$ 500
(9) Rehabilitation Services Fund Account	\$ 597,620
Technical Institutes:	
(10) Northwest Technical Institute Fund Account	\$ 157,891
(11) Riverside Vocational Technical School Fund Account	\$ 117,932
DEPARTMENT OF HUMAN SERVICES FUND	
(1) Department of Human Services Administration Fund Account	\$ 1,189,552
(2) Children and Family Services Fund Account	\$ 6,260,843
(3) Child Care and Early Childhood Education Fund Account	\$ 105,746
(4) Youth Services Fund Account	\$ 2,568,398
(5) Developmental Disabilities Services Fund Account	\$ 3,350,039
(6) Medical Services Fund Account	\$ 116,894
(7) Department of Human Services Grants Fund Account	\$ -
(8) Behavioral Health Services Fund Account	\$ 4,947,032
(9) Provider Services and Quality Assurance Fund Account	\$ 269,382
(10) County Operations Fund Account	\$ 2,410,397
STATE GENERAL GOVERNMENT FUND	
(1) Division of Arkansas Heritage Fund Account	\$ 375,876
(2) Department of Agriculture Fund Account	\$ 886,174
(3) Department of Labor and Licensing Fund Account	\$ 161,477
(4) Department of Higher Education Fund Account	\$ 579,272
(5) Higher Education Grants Fund Account	\$ 2,000,873
(6) Arkansas Economic Development Commission Fund Account	\$ 740,874
(7) Division of Correction Inmate Care and Custody Fund Account	\$ -
(8) Division of Community Correction Fund Account	\$ 4,812,607
(9) Department of the Military Fund Account	\$ 336,075
(10) Parks and Tourism Fund Account	\$ 1,039,417
(11) Division of Environmental Quality Fund Account	\$ 198,271
(12) Miscellaneous Agencies Fund Account	\$ 3,241,179
COUNTY AID FUND	\$ 1,071,431
COUNTY JAIL REIMBURSEMENT FUND	\$ 968,297
CRIME INFORMATION SYSTEM FUND	\$ 187,980
CHILD SUPPORT ENFORCEMENT FUND	\$ 649,203
PUBLIC HEALTH FUND	\$ 4,144,791
PERFORMANCE FUND	\$ -
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$ -
MUNICIPAL AID FUND	\$ 1,468,605
DIVISION OF ARKANSAS STATE POLICE FUND	\$ 3,282,440
DIVISION OF WORKFORCE SERVICES FUND-TANF	\$ 193,242
DIVISION OF WORKFORCE SERVICES FUND-ADULT EDUCATION	\$ 47,352
STATE SERVICES FOR THE BLIND FUND ACCOUNT	\$ 98,308
SKILLS DEVELOPMENT FUND	\$ 188,437
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$ 2,984,845
(2) ARKANSAS TECH UNIVERSITY FUND	\$ 1,669,368
(3) HENDERSON STATE UNIVERSITY FUND	\$ 951,548
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ 858,959
(5) UNIVERSITY OF ARKANSAS FUND	\$ 6,141,453
(6) UNIVERSITY OF ARKANSAS FUND-UA SYSTEM	\$ 173,974
(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ 118,464
(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF AGRICULTURE	\$ 3,290,007
(9) UNIVERSITY OF ARKANSAS FUND-CLINTON SCHOOL	\$ 116,845
(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE INSTITUTE	\$ 112,932

(e)(1) ALLOCATION D. Then after making the maximum annual allocations provided for in subsection (d) of this section, the Treasurer of State shall then make

allocations from the remaining general revenues available for distribution, as set forth in this subsection, to the funds and fund accounts listed below until there has been transferred a total of one hundred ninety million four hundred seventy-three thousand one hundred twelve dollars (\$190,473,112) or so much thereof that may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Division of Elementary and Secondary Education Public School Fund Account	\$ 9,717,486
(2) State Library Public School Fund Account	\$ 282,096
(3) Division of Career and Technical Education Public School Fund Account	\$ 1,598,229
EDUCATION FUND	
(1) Division of Elementary and Secondary Education Fund Account	\$ 817,321
(2) Educational Facilities Partnership Fund Account	\$ -
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$ 131,108
(4) Educational Television Fund Account	\$ 273,826
(5) School for the Blind Fund Account	\$ 362,406
(6) School for the Deaf Fund Account	\$ 526,636
(7) State Library Fund Account	\$ 180,840
(8) Division of Career and Technical Education Fund Account	\$ 500
(9) Rehabilitation Services Fund Account	\$ 597,620
Technical Institutes:	
(10) Northwest Technical Institute Fund Account	\$ 157,891
(11) Riverside Vocational Technical School Fund Account	\$ 117,932
DEPARTMENT OF HUMAN SERVICES FUND	
(1) Department of Human Services Administration Fund Account	\$ 1,189,552
(2) Children and Family Services Fund Account	\$ 6,260,843
(3) Child Care and Early Childhood Education Fund Account	\$ 105,746
(4) Youth Services Fund Account	\$ 2,568,398
(5) Developmental Disabilities Services Fund Account	\$ 3,350,039
(6) Medical Services Fund Account	\$ 116,894
(7) Department of Human Services Grants Fund Account	\$ 65,382,122
(8) Behavioral Health Services Fund Account	\$ 4,947,032
(9) Provider Services and Quality Assurance Fund Account	\$ 269,382
(10) County Operations Fund Account	\$ 2,410,397
STATE GENERAL GOVERNMENT FUND	
(1) Division of Arkansas Heritage Fund Account	\$ 375,876
(2) Department of Agriculture Fund Account	\$ 886,174
(3) Department of Labor and Licensing Fund Account	\$ 161,477
(4) Department of Higher Education Fund Account	\$ 579,272
(5) Higher Education Grants Fund Account	\$ 2,000,873
(6) Arkansas Economic Development Commission Fund Account	\$ 740,874
(7) Division of Correction Inmate Care and Custody Fund Account	\$ 1,892,427
(8) Division of Community Correction Fund Account	\$ 4,812,607
(9) Department of the Military Fund Account	\$ 336,075
(10) Parks and Tourism Fund Account	\$ 1,039,417
(11) Division of Environmental Quality Fund Account	\$ 198,271
(12) Miscellaneous Agencies Fund Account	\$ 3,241,179
COUNTY AID FUND	
COUNTY JAIL REIMBURSEMENT FUND	\$ 1,071,431
CRIME INFORMATION SYSTEM FUND	\$ 968,297
CHILD SUPPORT ENFORCEMENT FUND	\$ 187,980
PUBLIC HEALTH FUND	\$ 649,203
PERFORMANCE FUND	\$ 4,144,791
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$ 19,785,000
MUNICIPAL AID FUND	\$ 3,000,000
DIVISION OF ARKANSAS STATE POLICE FUND	\$ 1,468,605
DIVISION OF WORKFORCE SERVICES FUND-TANF	\$ 3,282,440
DIVISION OF WORKFORCE SERVICES FUND-ADULT EDUCATION	\$ 193,242
STATE SERVICES FOR THE BLIND FUND ACCOUNT	\$ 47,352
SKILLS DEVELOPMENT FUND	\$ 98,308
	\$ 188,437
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$ 2,984,845
(2) ARKANSAS TECH UNIVERSITY FUND	\$ 1,669,368
(3) HENDERSON STATE UNIVERSITY FUND	\$ 951,548
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ 858,959
(5) UNIVERSITY OF ARKANSAS FUND	\$ 6,141,453
(6) UNIVERSITY OF ARKANSAS FUND-UA SYSTEM	\$ 173,974
(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ 118,464
(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF AGRICULTURE	\$ 3,290,007
(9) UNIVERSITY OF ARKANSAS FUND-CLINTON SCHOOL	\$ 116,845
(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE INSTITUTE	\$ 112,932

(2)(A) Five million nine hundred nine thousand dollars (\$5,909,000) shall be included and added to the amount distributed in subdivision (e)(1) of this section and

distributed by the Treasurer of State in monthly amounts to the Arkansas Medicaid Program Trust Fund under § 19-5-985.

(B) The amount allocated in subdivision (e)(2)(A) of this section or so much thereof as is available shall be distributed by the Treasurer of State in monthly amounts with each allocation's proportion of the total of subdivisions (e)(1), (e)(2)(A), and (e)(3) of this section to supplement the Arkansas Medicaid Program Trust Fund.

(3) Fifteen million eight hundred seventy-seven thousand four hundred seventy-six dollars (\$15,877,476), or so much thereof as is available shall be included and added to the amount distributed in subdivision (e)(1) of this section and shall be distributed by the Treasurer of State in monthly amounts with each allocation's proportion of the total of subdivisions (e)(1) and (e)(2)(A) of this section and this subdivision (e)(3) to supplement the Restricted Reserve Fund.

Codifier's Note. No changes.

[19-5-405] Authority of Treasurer of State.

(a) ~~The Treasurer of State, in~~ calculating the proportionate share of the maximum allocation to determine the monthly distribution of net general revenues available for distribution for each fund or fund account, as authorized in **this subchapter**, ~~the Treasurer of State~~ shall compute the calculation of five (5) digits to the right of the decimal point, "rounded off".

(b)(1) ~~In the event~~ If the Treasurer of State ~~shall determine~~ **determines** that there are errors in any of the totals of the respective funds or fund accounts for which distributions are authorized in **this subchapter**, the maximum allocation authorized for each fund and fund account within each subsection shall govern with respect to the allocation to be made to those funds and fund accounts.

(2) The Treasurer of State ~~is authorized to~~ **may** correct errors in totals thereof, as reflected in **this subchapter**, ~~prior to~~ **before** computing the calculations of the proportionate share of the maximum allocations to be determined in making monthly distributions of net general revenues available for distribution for each fund or fund account, as authorized within the respective priorities set forth in **this subchapter**.

Codifier's Note. Technical changes only.

19-X-XXX. [19-5-406] Transfer of remaining revenues.

After making the maximum annual allocation as provided for in § 19-5-402:

(1) Seventy-five percent (75%) of the remaining general revenues available for distribution during each fiscal year shall be transferred on the last day of business in each calendar month to the General Revenue Allotment Reserve Fund, there to be used for the respective purposes as provided by law; and

(2) Twenty-five percent (25%) of the remaining general revenues available for distribution during each fiscal year shall be transferred on the last day of business in each calendar month to the Arkansas Highway Transfer Fund.

Codifier's Note. No changes.

APPENDIX B— TITLE 19 BOND ISSUES

1. Arkansas Revenue Department Building Act — Acts 1961 (1st Ex. Sess.), No. 38, as amended by Acts 1995, No. 1229; 1997, No. 250.
2. Arkansas State Department of Health Building Act — Acts 1965, No. 469.
3. War Memorial Stadium, Additional Bonds — Acts 1970 (Ex. Sess.), No. 9.
4. Arkansas Department of Public Safety Building Act — Acts 1977, No. 490 as amended by Acts 1979, No. 1086, §§ 2-5; 1980 (Ex. Sess.), No. 7.
5. Arkansas State Education Building Expansion Act — Acts 1977, No. 554.
6. Arkansas State Department of Health Building Expansion Act — Acts 1977, No. 686, as amended by Acts 1997, No. 250.
7. Arkansas Revenue Department Building Expansion Acts — Acts 1977, No. 749, as amended by Acts 1997, No. 250.
8. Regulatory Agencies Building — Acts 1977, No. 820.
9. Regulatory Agencies Building — Acts 1979, No. 1102.
10. Oil and Gas Commission Building — Acts 1985, No. 270.
11. War Memorial Stadium, Remission of Trust Funds — Acts 1985, No. 393.
12. Capitol Mall Facility and State Agencies Facilities Acquisition Act of 1991 — Acts 1991, No. 235, as amended by Acts 1991, No. 923.
13. Department of Health Building Expansion Act of 1991 — Acts 1991, No. 1162.
14. 1995 New Revenue Division Building Act — Acts 1995, No. 725, as amended by Acts 1997, No. 250.
15. Highway Construction and Improvement Bonds — Acts 1995, No. 1007.
16. Department of Arkansas State Police Headquarters Facility and Wireless Data Equipment Financing Act — Acts 1997, No. 1057.