

**ARKANSAS SENATE**  
95th General Assembly - Fiscal Session, 2026  
**Amendment Form**

**DRAFT**

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**Subtitle of House Bill 1051**

AN ACT FOR THE DEPARTMENT OF FINANCE & ADMINISTRATION - REGULATORY  
DIVISION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

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**Amendment No. \_\_\_ to House Bill 1051**

Amend House Bill 1051 as engrossed H4/15/26 (version: 4/15/26 02:37:01 PM):

Page 9, immediately following SECTION 18 insert a new section to read as follows:

" SECTION 19. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL, AND TEMPORARY LAW.

Limitation on use of sports promotions in calculating net casino gaming receipts tax.

(a) As used in this section:

(1) "Casino" means the same as defined in Arkansas Constitution, Amendment 100, § 2;

(2) "Casino licensee" means the same as defined in Arkansas Constitution, Amendment 100, § 2;

(3) "Net casino gaming receipts" means the same as defined in Arkansas Constitution, Amendment 100, § 2;

(4) "Net casino gaming receipts tax" means the same as defined in Arkansas Constitution, Amendment 100, § 2;

(5) "Online sports pool" means an operation of a casino licensee in which wagers on sports events are made over the internet on websites or mobile applications through computers, mobile devices, or other approved interactive devices accepted through a gaming system approved by the Arkansas Racing Commission; and

(6) "Promotional coupons or promotional electronic credits" means offers provided by a casino licensee to a patron that:

(A) Are used by the patron to fund or otherwise make a wager; or

(B) Provide promotional odds or similar benefits to the patron.

(b) For purposes of an online sports pool, promotional coupons or promotional electronic credits that exceed five percent (5%) of net casino gaming receipts shall be disregarded in calculating the net casino gaming receipts tax.

(c) The provisions of this section shall be in effect only from July 1, 2026, through June 30, 2027."

AND

Appropriately renumber all subsequent section numbers of the bill.

The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Joint Budget Committee

By: Senator Hester

JAP/JAP - 04-20-2026 01:04:52

JAP087

\_\_\_\_\_  
Secretary

Stricken language would be deleted from and underlined language would be added to present law.

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

As Engrossed: H4/15/26

# A Bill

HOUSE BILL 1051

5 By: Joint Budget Committee  
6  
7

## For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES  
9 AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE  
10 & ADMINISTRATION - REGULATORY DIVISION FOR THE FISCAL  
11 YEAR ENDING JUNE 30, 2027; AND FOR OTHER PURPOSES.  
12  
13  
14

## Subtitle

15 AN ACT FOR THE DEPARTMENT OF FINANCE &  
16 ADMINISTRATION - REGULATORY DIVISION  
17 APPROPRIATION FOR THE 2026-2027 FISCAL  
18 YEAR.  
19  
20  
21

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

24 SECTION 1. REGULAR SALARIES - REGULATORY DIVISION. There is hereby  
25 established for the Department of Finance & Administration - Regulatory  
26 Division for the 2026-2027 fiscal year, the following maximum number of  
27 regular employees.  
28

Item	Class		Maximum	Maximum Annual
No.	Code	Title	No. of	Salary Rate
			Employees	Fiscal Year
				2026-2027
33	(1)	EEX35A REGULATORY ENFORCEMENT DIRECTOR	1	GRADE EXE01
34	(2)	SRL04C REGULATORY ENFORCEMENT ADMIN	1	GRADE SPC10
35	(3)	PRP03C DFA ASSISTANT DIVISION ADMIN	1	GRADE SPC08
36	(4)	LAT05P ATTORNEY III	1	GRADE SPC08



1 fiscal year, the following maximum number of regular employees.

2				3	Maximum Annual
4				Maximum	Salary Rate
5	Item Class			No. of	Fiscal Year
6	No. Code Title			Employees	2026-2027
7	(1)	PRP07P	REVENUE DIVISION SUPERVISOR/EXPERT	1	GRADE SPC07
8	(2)	PTA01P	TAX AUDIT SUPERVISOR/EXPERT	3	GRADE SPC06
9	(3)	PTA03P	TAX AUDITOR II	4	GRADE SPC04
10	(4)	PTA02P	TAX AUDITOR I	2	GRADE SPC01
11	(5)	PRP06P	REVENUE COORDINATOR	3	GRADE SGS05
12	(6)	PRP02P	CUSTOMER SERVICE SPECIALIST	<u>27</u>	GRADE SGS03
13			MAX. NO. OF EMPLOYEES	40	

15 SECTION 18. APPROPRIATION - RACING COMMISSION - CASINO GAMING SECTION.

16 There is hereby appropriated, to the Department of Finance and  
 17 Administration, to be payable from the State Central Services Fund, for  
 18 personal services and operating expenses of the Department of Finance and  
 19 Administration - Racing Commission for the fiscal year ending June 30, 2027,  
 20 the following:

21			22	FISCAL YEAR
23	ITEM			2026-2027
23	NO.			2026-2027
24	(01)	REGULAR SALARIES		\$1,816,026
25	(01.1)	OVERTIME		\$5,000
26	(02)	PERSONAL SERVICES MATCHING		739,222
27	(03)	MAINT. & GEN. OPERATION		
28	(A)	OPER. EXPENSE		20,000
29	(B)	CONF. & TRAVEL		4,000
30	(C)	PROF. FEES		0
31	(D)	CAP. OUTLAY		0
32	(E)	DATA PROC.		<u>0</u>
33		TOTAL AMOUNT APPROPRIATED		<u>\$2,584,248</u>

35 SECTION 19. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
 36 authorized by this act shall be limited to the appropriation for such agency