

Hall of the House of Representatives
95th General Assembly - Fiscal Session, 2026
Amendment Form

DRAFT

Subtitle of House Bill 1068

AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION
APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

Amendment No. ___ to House Bill 1068

Amend House Bill 1068 as originally introduced:

Page 21, immediately following SECTION 38 insert the following new SECTION:

" SECTION 39. SPECIAL LANGUAGE – CODE AMENDMENT. Arkansas Code Title 26, Chapter 52, Subchapter 4, is amended to add additional sections to read as follows:

26-52-460. Fencing materials.

The gross receipts or gross proceeds derived from the sale of material used to construct fencing for livestock, including without limitation wire, posts, and electric fence wire, are exempt from the gross receipts tax levied by this chapter and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

26-52-461. Certain tractor parts and labor.

The gross receipts or gross proceeds derived from the sale of the following are exempt from the gross receipts tax levied by this chapter and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.:

(1) Parts to be installed on a tractor before the installation of a diesel exhaust fluid system; and

(2) Services relating to the installation of parts described in subdivision (1) of this section."

AND

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JAP084 - 04-17-2026 11:02:20

Page 1 of 2

Appropriately renumber the subsequent section numbers of the bill.

The Amendment was read _____
By: Representative Vaught
JAP/JAP - 04-17-2026 11:02:21
JAP084

Chief Clerk

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

A Bill

HOUSE BILL 1068

4
5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

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

Subtitle

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

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

23 SECTION 1. REGULAR SALARIES - SHARED SERVICES. There is hereby
24 established for the Department of Finance and Administration - Shared
25 Services for the 2026-2027 fiscal year, the following maximum number of
26 regular employees.
27

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2026-2027
32	(1)	ESE04A SEC OF DEPT OF FINAN & ADMIN	1	GRADE EXE04
33	(2)	EEX10A CHIEF OF STAFF II	1	GRADE EXE02
34	(3)	EEX17A DFA DIVISION ADMINISTRATOR	1	GRADE EXE01
35	(4)	HDH03C HR ADMINISTRATOR II	1	GRADE SPC08
36	(5)	LAT05P ATTORNEY III	1	GRADE SPC08



1 The following three classifications shall be used by the agency for
 2 security, protection, and safety personnel:

- 3
- 4 (1) SLE01C POLICE CHIEF GRADE LES03
- 5 (2) SLE03P POLICE OFFICER SUPERVISOR/EXPERT GRADE LES02
- 6 (3) SLE02P POLICE OFFICER GRADE LES01

7

8 Department of Finance and Administration - Alcoholic Beverage Control
 9 Division will manage training and certification of the certified law
 10 enforcement officers and specialized police personnel and maintain all
 11 required documentation.

12 The provisions of this section shall be in effect only from July 1, 2025
 13 2026 through June 30, 2026 2027.

14

15 SECTION 39. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
 16 authorized by this act shall be limited to the appropriation for such agency
 17 and funds made available by law for the support of such appropriations; and
 18 the restrictions of the State Procurement Law, the General Accounting and
 19 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
 20 Procedures and Restrictions Act, or their successors, and other fiscal
 21 control laws of this State, where applicable, and regulations promulgated by
 22 the Department of Finance and Administration, as authorized by law, shall be
 23 strictly complied with in disbursement of said funds.

24

25 SECTION 40. LEGISLATIVE INTENT. It is the intent of the General
 26 Assembly that any funds disbursed under the authority of the appropriations
 27 contained in this act shall be in compliance with the stated reasons for
 28 which this act was adopted, as evidenced by the Agency Requests, Executive
 29 Recommendations and Legislative Recommendations contained in the budget
 30 manuals prepared by the Department of Finance and Administration, letters, or
 31 summarized oral testimony in the official minutes of the Arkansas Legislative
 32 Council or Joint Budget Committee which relate to its passage and adoption.

33

34 SECTION 41. EMERGENCY CLAUSE. It is found and determined by the
 35 General Assembly, that the Constitution of the State of Arkansas prohibits
 36 the appropriation of funds for more than a one (1) year period; that the