

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

A Bill

SENATE BILL 75

5 By: Senator J. Dismang  
6  
7

8 For An Act To Be Entitled

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

15 Subtitle

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

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

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

28 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
29 General Assembly of the State of Arkansas that changes in the state's fiscal  
30 laws must take effect at the beginning of the fiscal year; and that it is  
31 necessary for this act to become effective on July 1, 2026, to avoid a lapse  
32 in critical and essential services that the state government provides to the  
33 citizens of this state at the beginning of the next fiscal year. Therefore,  
34 an emergency is declared to exist, and this act being necessary for the  
35 preservation of the public peace, health, and safety shall become effective  
36 on July 1, 2026.



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

**DRAFT**

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**Subtitle of Senate Bill 75**

TO AMEND THE REVENUE STABILIZATION LAW; TO CREATE FUNDS; TO MAKE  
TRANSFERS TO AND FROM FUNDS AND FUND ACCOUNTS; AND TO DECLARE AN  
EMERGENCY.

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**Amendment No. \_\_\_ to Senate Bill 75**

Amend Senate Bill 75 as originally introduced:

Page 1, delete SECTION 2 and insert the following new SECTIONS immediately  
after SECTION 1:

" SECTION 2. Arkansas Code 19-23-101 is amended to read as follows:

19-23-101. Allocations for fiscal year 2026-2027 and thereafter.

Commencing with the fiscal year beginning July 1, 2026, 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 2026,  
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 § 19-23-101 (a) and (b).

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

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

**DRAFT**

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Technical Institutes:

(10) Northwest Technical Institute Fund Account \$ 3,151,617

DEPARTMENT OF HUMAN SERVICES FUND

(1) Department of Human Services Administration  
Fund Account \$ 23,284,453

(2) Children and Family Services Fund Account 129,952,055

(3) Youth Services Fund Account 49,691,072

(4) Developmental Disabilities Services Fund Account 61,010,843

(5) Medical Services Fund Account 2,385,066

(6) Department of Human Services Grants Fund Account 1,402,725,705

(7) Behavioral Health Services Fund Account 97,632,754

(8) Provider Services and Quality Assurance Fund  
Account 5,578,156

(9) County Operations Fund Account 57,705,676

STATE GENERAL GOVERNMENT FUND

(1) Division of Arkansas Heritage Fund Account \$ 7,212,929

(2) Department of Agriculture Fund Account 21,528,662

(3) Department of Labor and Licensing Fund Account 3,738,115

(4) Division of Higher Education Fund Account 12,066,588

(5) Higher Education Grants Fund Account 43,619,625

(6) Arkansas Economic Development Commission  
Fund Account 19,213,976

(7) Division of Correction Inmate Care  
and Custody Fund Account 431,457,721

(8) Division of Correction Inmate Care  
and Custody Fund Account - Medical Contract 144,398,915

(9) Division of Community Correction Fund Account 60,957,735

(10) Department of the Military Fund Account 8,306,150

(11) Parks and Tourism Fund Account 22,082,257

AGRICULTURE	\$ 65,800,138
(9) UNIVERSITY OF ARKANSAS FUND-CLINTON SCHOOL	\$ 2,336,896
(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE INSTITUTE	\$ 2,458,634
(11) SCHOOL FOR MATH, SCIENCES, AND ARTS FUND	\$ 1,133,048
(12) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$ 21,146,708
(13) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$ 57,476,668
(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$ 93,012,881
(15) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - CHILD ABUSE/RAPE/DOMESTIC VIOLENCE	\$ 350,000
(16) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - PEDIATRICS/PSYCHIATRIC RESEARCH	\$ 1,985,100
(17) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - INDIGENT CARE	\$ 5,438,340
(18) UNIVERSITY OF ARKANSAS AT MONTICELLO FUND	\$ 16,362,815
(19) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$ 21,233,745
(20) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND - 1890 LAND GRANT STATE MATCH	\$ 5,800,000
(21) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$ 53,564,626
(22) ARKANSAS NORTHEASTERN COLLEGE FUND	\$ 8,612,168
(23) ARKANSAS STATE UNIVERSITY - BEEBE FUND	\$ 11,333,296
(24) ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME FUND	\$ 3,630,147
(25) ARKANSAS STATE UNIVERSITY - NEWPORT FUND	\$ 6,872,106
(26) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$ 3,859,461
(27) UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY COLLEGE FUND	\$ 8,809,839
(28) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND	\$ 3,950,780
(29) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND - ADTEC	\$ 1,527,000
(30) NATIONAL PARK COLLEGE FUND	\$ 9,098,158
(31) NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF	

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	\$ 394,934
(3) Division of Career and Technical Education Public School Fund Account	\$ 1,881,871
(4) Division of Career and Technical Education Public School Fund Account - Adult Education	\$ 594,242
GENERAL EDUCATION FUND	
(1) Division of Elementary and Secondary Education Fund Account	\$ -
(2) Educational Facilities Partnership Fund Account	\$ -
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$ -
(4) Educational Television Fund Account	\$ -
(5) Arkansas School for the Deaf and Blind Fund Account	\$ -
(6) State Library Fund Account	\$ 274,616
(7) Rehabilitation Services Fund Account	\$ 835,947
(8) Child Care Grant Fund Account	\$ -
(9) Child Care and Early Childhood Education Fund Account	\$ -
Technical Institutes:	
(10) Northwest Technical Institute Fund Account	\$ 237,219
DEPARTMENT OF HUMAN SERVICES FUND	
(1) Department of Human Services Administration Fund Account	\$ 1,752,593
(2) Children and Family Services Fund Account	9,781,338

PUBLIC HEALTH FUND	\$	5,792,661
PERFORMANCE FUND	\$	-
MUNICIPAL AID FUND	\$	2,056,047
DIVISION OF ARKANSAS STATE POLICE FUND	\$	7,318,720
DIVISION OF WORKFORCE SERVICES FUND-NEW HIRE REGISTRY	\$	10,500
DIVISION OF WORKFORCE SERVICES FUND-ADULT EDUCATION	\$	74,017
DIVISION OF WORKFORCE SERVICES FUND-MANUFACTURING EXTENSION NETWORK	\$	47,568
STATE SERVICES FOR THE BLIND FUND	\$	138,072
SKILLS DEVELOPMENT FUND	\$	252,584
ARKANSAS CHILDREN'S EDUCATIONAL FREEDOM ACCOUNT FUND	\$	-
SUSTAINABLE BUILDING MAINTENANCE PROGRAM FOR STATE- SUPPORTED INSTITUTIONS OF HIGHER EDUCATION REVOLVING LOAN 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-UA 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	\$	-
(11) SCHOOL FOR MATH, SCIENCES, AND ARTS FUND	\$	-
(12) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$	-
(13) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$	-

(36) SAU-TECH FUND-ENVIRONMENTAL TRAINING ACADEMY	\$	-
(37) SAU-TECH FUND-FIRE TRAINING ACADEMY	\$	-
(38) SOUTH ARKANSAS COLLEGE FUND	\$	-
(39) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND	\$	-
(40) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA FUND	\$	-
(41) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$	-
(42) BLACK RIVER TECHNICAL COLLEGE FUND	\$	-
(43) ARKANSAS STATE UNIVERSITY THREE RIVERS FUND	\$	-
(44) OZARKA COLLEGE FUND	\$	-
(45) UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE FUND	\$	-
(46) SOUTHEAST ARKANSAS COLLEGE FUND	\$	-

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

(a) Immediately upon the effective date of this act or as soon as is practical after all transfers from the General Revenue Allotment Reserve Fund enacted by the 95th General Assembly meeting in the 2026 Fiscal Session are transferred, 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 the State the sum of one hundred million dollars (\$100,000,000) from the General Revenue Allotment Reserve Fund to the Medicaid Sustainability Set-Aside in the Restricted Reserve Fund.

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

General Discretionary Majority Vote Set-Aside established in Section 3 (a)(4) of Act 1017 of 2025 and any other funds made available by the General Assembly.

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

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

(a) Immediately upon the effective date of this act or as soon as is practical after all transfers from the General Revenue Allotment Reserve Fund enacted by the 95<sup>th</sup> General Assembly meeting in the 2026 Fiscal Session are transferred, 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 the State the sum of five million dollars (\$5,000,000) from the General Revenue Allotment Reserve Fund to the Motor Vehicle Set-Aside in the Restricted Reserve Fund.

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

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

SECTION 8. TEMPORARY LANGUAGE. DO NOT CODIFY. ECONOMIC DEVELOPMENT FUNDING TRANSFER. Immediately upon the effective date of this section and notwithstanding any other provisions of law, the Chief Fiscal Officer of the State may transfer from time to time as funds are determined to be available by the Chief Fiscal Officer of the State, on his or her books and those of the Treasurer of State and the Auditor of the State, a sum not to exceed one hundred fifty million dollars (\$150,000,000) from the General Revenue Allotment Reserve Fund to the Economic Development Incentive Quick Action

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

The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_  
By: Joint Budget Committee  
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\_\_\_\_\_  
Secretary

1 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND  
2 TRANSFER. Immediately upon the effective date of the Act, The Chief Fiscal  
3 Officer of the State shall transfer on his or her books and those of the  
4 Treasurer of State and the Auditor of the State the sum of four hundred  
5 thousand (\$400,000) from the General Revenue Allotment Reserve Fund to a cash  
6 fund deposited in the State Treasury as determined by the Chief Fiscal  
7 Officer of the State for costs associated with the construction, renovation,  
8 upgrade and expansion of the Veterans Wall of Honor in Bella Vista, Arkansas.  
9

10 SECTION 3. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
11 authorized by this act shall be limited to the appropriation for such agency  
12 and funds made available by law for the support of such appropriations; and  
13 the restrictions of the State Procurement Law, the General Accounting and  
14 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
15 Procedures and Restrictions Act, or their successors, and other fiscal  
16 control laws of this State, where applicable, and regulations promulgated by  
17 the Department of Finance and Administration, as authorized by law, shall be  
18 strictly complied with in disbursement of said funds.  
19

20 SECTION 4. LEGISLATIVE INTENT. It is the intent of the General  
21 Assembly that any funds disbursed under the authority of the appropriations  
22 contained in this act shall be in compliance with the stated reasons for  
23 which this act was adopted, as evidenced by the Agency Requests, Executive  
24 Recommendations and Legislative Recommendations contained in the budget  
25 manuals prepared by the Department of Finance and Administration, letters, or  
26 summarized oral testimony in the official minutes of the Arkansas Legislative  
27 Council or Joint Budget Committee which relate to its passage and adoption.  
28

29 SECTION 5. EMERGENCY CLAUSE. It is found and determined by the General  
30 Assembly, that the Constitution of the State of Arkansas prohibits the  
31 appropriation of funds for more than a one (1) year period; that the  
32 effectiveness of this Act on July 1, 2026 is essential to the operation of  
33 the agency for which the appropriations in this Act are provided, and that in  
34 the event of an extension of the legislative session, the delay in the  
35 effective date of this Act beyond July 1, 2026 could work irreparable harm  
36 upon the proper administration and provision of essential governmental