

**ARKANSAS STATE HIGHWAY COMMISSION**

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VICE CHAIRMAN  
FORT SMITH

**JERRY L. HALSEY, JR.**  
JONESBORO

**MARIE HOLDER**  
LITTLE ROCK

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**JARED D. WILEY, P.E.**  
DIRECTOR

October 30, 2025

The Honorable Sarah Huckabee Sanders  
Governor of Arkansas  
State Capitol Room 250  
500 Woodlane St.  
Little Rock, AR 72201

Arkansas Bureau of Legislative Research  
The Honorable Senator Ben Gilmore  
Co-Chair, Arkansas Legislative Council  
#1 Capitol Mall, 5<sup>th</sup> Floor  
Little Rock, AR 72201

Arkansas Bureau of Legislative Research  
The Honorable Representative Les D. Eaves  
Co-Chair, Arkansas Legislative Council  
#1 Capitol Mall, 5<sup>th</sup> Floor  
Little Rock, AR 72201

Dear Governor Sanders, Senator Gilmore, and Representative Eaves:

Section 6 of Act 416 of 2019 calls for the Arkansas Department of Transportation to file a report with the Governor and the legislature advising how the revenues authorized under Act 416 have been utilized by the Department. Specifically, Ark. Code Ann. § 26-64-104(b) requires:

*"The Arkansas Department of Transportation shall make a report available to the Governor and the Legislative Council no later than November 1 of each year detailing the expenditures of the revenues distributed to the department under this chapter, including without limitation the expenditures made from the revenues received under this chapter and the projects funded using revenues received under this chapter."*

Governor Sanders, Senator Gilmore, and Representative Eaves  
October 30, 2025

Page 2

Enclosed is the Act 416 Report for State Fiscal Year 2025. Please do not hesitate to contact me if you have any questions or need additional information.

Sincerely,



Jared D. Wiley, P.E.  
Director

Enclosure

c: Highway Commission  
Chief Engineer – Preconstruction  
Chief Engineer – Operations  
Chief – Administration  
Assistant Chiefs  
Communications  
Fiscal Services  
Program Management

# SFY 2025 **ACT 416** REPORT

TO THE GOVERNOR AND LEGISLATIVE COUNCIL



## Introduction

In accordance with Act 416 of 2019, and specifically Arkansas Code §26-64-104(b), the Arkansas Department of Transportation submits this report on the expenditures made and projects funded under this Act.

For additional information contact:

**Gill A. Rogers | Governmental Relations Officer**

Arkansas Department of Transportation

P.O. Box 2261 | Little Rock, AR 72203

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## Summary

Act 416 of 2019 (see Appendix) provides additional revenue annually to the Arkansas Department of Transportation (Department) for the maintenance and preservation of highways and bridges in the State. This revenue is generated from three sources:

1. An increase to the wholesale sales tax on motor fuels;
2. Additional vehicle registration fees on hybrid and electric vehicles; and
3. Revenue generated from the net casino gaming receipts tax that exceeds \$31,200,000 in a fiscal year. This amount of the revenue must be at least \$35,000,000 each fiscal year. If there is a shortfall from the net casino gaming receipts tax, the difference is made up from funds available in the Restricted Reserve Fund or from any other funds designated by the Governor.

Act 416 of 2019 also requires the Department to submit a report to the Governor and Legislative Council no later than November 1 of each year detailing the expenditures of the revenues generated. This report was created to comply with the reporting requirement.

## Revenue

The amount of annual revenue the Department expected to receive in SFY 2025 from Act 416 was \$99,545,609. In SFY 2025, the actual revenue the Department received from Act 416 was \$98,379,362.59. The table below identifies the amount of funding from each source provided by Act 416. The amounts shown are the totals received by the Department.

Source	Amount
Motor Fuel	\$ 60,392,972.24
Electric/Hybrid Registrations	\$ 2,986,390.35
Casino	\$ 35,000,000*
<b>Total</b>	<b>\$ 98,379,362.59</b>

\*Transferred from the net casino gaming revenue \$28,887,476.50 and Restricted Reserve Fund \$6,112,523.50.

## Preservation Projects

In SFY 2025, 59 preservation projects and were awarded to contract totaling \$77,596,259.81 of Act 416 funding. At the time of the submission of this report, not all projects have been completed. Construction activities will continue, as weather permits, to complete the described improvements.

Additionally, Department forces were able to utilize Act 416 funding on fifteen highway resurfacing projects, four bridge replacements, and one bridge rehabilitation project totaling \$21,100,000.00.

The total SFY 2025 cost for contract projects plus work accomplished by state forces is \$98,696,259.81 of Act 416 funding.

The following is a summary of the cumulative Act 416 receipts, payouts and commitments from inception through the end of SFY 2025. The cumulative payout does not reflect the amount of Act 416 funds that are currently encumbered but only the funds that have been expended.

Cumulative Act 416 Receipts	\$	558,386,998.10
Cumulative Act 416 Payouts	\$	440,522,683.94
SFY 2025 Act 416 Commitments	\$	98,696,259.81
<b>Balance</b>	<b>\$</b>	<b>19,168,054.35</b>

The following pages include detailed information regarding contract and state forces projects.

State Fiscal Year 2025 Act 416 Projects

Contract Projects							
Job Number	County	Job Name	Route	Length	Type Work	Award Amount	Act 416 Amount
A10028	Crittenden	Hwy. 50 – Hwy. 70 (S)	Hwy. 147	10.04	Pavement Preservation	\$ 4,862,389.76	\$ 972,477.95
A10029	Cross	Hickory Ridge – Gum Slough (S)	Hwy. 42	3.53	Pavement Preservation	\$ 1,474,521.82	\$ 294,904.36
A10034	Monroe	Prairie Co. Line – Hwy. 79B (S)	Hwy. 79	1.82	Pavement Preservation	\$ 760,037.77	\$ 152,007.55
A10036	Phillips	Hwys. 44 & 318 Impvts. (Phillips Co.) (S)	Hwys. 44 & 318	11.47	Pavement Preservation	\$ 4,657,000.41	\$ 931,400.08
A10037	Phillips	Hwy. 39 – Hwy. 1 (Sel. Sec.) (S)	Hwy. 49	2.00	Pavement Preservation	\$ 940,395.54	\$ 188,079.11
A10040	Woodruff	Prairie Co. Line – Hwy. 17 (S)	Hwy. 38	7.08	Pavement Preservation	\$ 1,460,092.92	\$ 292,018.58
A10044	St. Francis	I-40 – Hwy. 50 (Widener) (S)	Hwy. 38	2.38	Pavement Preservation	\$ 1,055,968.28	\$ 1,055,968.28
A10045	St. Francis	Hwy. 38 – Hwy. 79 (S)	Hwy. 50	14.38	Pavement Preservation	\$ 4,800,416.70	\$ 960,083.34
A10046	Lee & St. Francis	E. of Hwy. 121 – Hughes (Sel. Secs.) (S)	Hwy. 79	13.09	Pavement Preservation	\$ 4,469,411.03	\$ 893,882.21
A10047	Crittenden	Bruins Rd. – Hwy. 147 (S)	Hwy. 131	8.81	Pavement Preservation	\$ 2,626,539.89	\$ 2,626,539.89
A20027	Drew	Ashley Co. Line – Monticello (Sel. Secs.) (S)	Hwy. 425	12.01	Pavement Preservation	\$ 10,451,616.00	\$ 2,090,323.20
A20031	Drew	Bradley Co. Line – Wilmar (S)	Hwy. 278	4.80	Pavement Preservation	\$ 4,630,121.34	\$ 926,024.27
A20032	Grant & Jefferson	Hurricane Creek – Hwy. 104 (Sel. Secs.) (S)	Hwy. 270	5.21	Pavement Preservation	\$ 1,898,719.65	\$ 379,743.93
A20034	Jefferson	Lincoln Co. Line – Hwy. 65 (S)	Hwy. 425	8.32	Pavement Preservation	\$ 4,263,892.45	\$ 4,263,892.45
A30034	Nevada	I-30 – East (Sel. Secs.) (S)	Hwys. 24 & 371	15.69	Pavement Preservation	\$ 10,220,663.45	\$ 10,220,663.45
A30041	Lafayette	Hwys. 29 & 160 Impvts. (Lafayette Co.) (S)	Hwys. 29 & 160	13.32	Pavement Preservation	\$ 7,296,682.58	\$ 1,459,336.52
A40030	Sebastian	Hwys. 64, 253 & 271 Impvts. (Fort Smith) (S)	Hwys. 64, 253 & 271	2.83	Pavement Preservation	\$ 6,818,287.33	\$ 6,818,287.33
A40037	Crawford	I-40 – Hwy. 282 (S)	Hwy. 71	4.18	Pavement Preservation	\$ 2,430,059.62	\$ 486,011.92
A40038	Sebastian	Hwys. 22 & 64 Impvts. (Fort Smith) (S)	Hwys. 22 & 64	8.97	Pavement Preservation	\$ 5,985,144.10	\$ 1,197,028.82
A40040	Sebastian	Hwys. 45 & 271 Impvts. (S)	Hwys. 45 & 271	9.77	Pavement Preservation	\$ 3,745,972.27	\$ 749,194.45
A40041	Washington	Oklahoma State Line – Prairie Grove (S)	Hwy. 62	12.47	Pavement Preservation	\$ 4,987,983.18	\$ 997,596.64
A40042	Crawford	Hwys. 64 & 162 Impvts. (Van Buren) (S)	Hwys. 64 & 162	3.51	Pavement Preservation	\$ 2,381,284.95	\$ 476,256.99
A50025	Cleburne	White Co. Line – Heber Springs (Sel. Secs.) (S)	Hwys. 5, 25 & 110	10.34	Pavement Preservation	\$ 4,109,640.57	\$ 821,928.11
A50029	Izard	Hwy. 69 – Hwy. 56 (S)	Hwy. 9	6.38	Pavement Preservation	\$ 2,259,293.70	\$ 451,858.74
A50036	Cleburne & White	E. of Sexton Creek Rd. – Searcy (Sel. Secs.) (S)	Hwy. 16	13.36	Pavement Preservation	\$ 4,388,823.10	\$ 877,764.62
A50037	White	Hwys. 64, 167, 258 & 367 Impvts. (White Co.) (S)	Various	16.15	Pavement Preservation	\$ 7,058,466.79	\$ 7,058,466.79
A50038	Independence	Limedale Rd. – Batesville (S)	Hwys. 69 & 69B	5.97	Pavement Preservation	\$ 2,450,990.68	\$ 490,198.14
A50040	Independence	Batesville – Harmontown Rd. (S)	Hwy. 106	7.63	Pavement Preservation	\$ 822,412.33	\$ 164,482.47
A60034	Garland	Sunshine – Hwy. 270 (S)	Hwy. 227	4.51	Pavement Preservation	\$ 2,287,979.40	\$ 457,595.88
A60035	Hot Spring	Francois Rd. – Saline Co. Line (S)	Hwy. 67	5.33	Pavement Preservation	\$ 2,124,354.33	\$ 424,870.87
A60039	Prairie	Monroe Co. Line – Hwy. 302 (S)	Hwy. 33	5.44	Pavement Preservation	\$ 2,041,300.85	\$ 408,260.17
A60040	Prairie	Arkansas Co. Line – Monroe Co. Line (S)	Hwy. 79	4.38	Pavement Preservation	\$ 1,424,019.81	\$ 284,803.96
A60042	Saline	Hwy. 35 – Hwy. 5 (S)	Hwy. 183	8.63	Pavement Preservation	\$ 3,616,616.80	\$ 723,323.36
A60048	Lonoke	Jefferson Co. Line – Hwy. 165 (S)	Hwy. 15	4.07	Pavement Preservation	\$ 1,399,171.77	\$ 279,834.35
A60049	Garland	Hot Springs – Hot Spring Co. Line (S)	Hwy. 270	4.34	Pavement Preservation	\$ 2,972,635.91	\$ 594,527.18
A60050	Lonoke & Pulaski	Hwy. 161 – Hwy. 89 (S)	Hwy. 294	8.22	Pavement Preservation	\$ 1,861,375.00	\$ 372,275.00
A60051	Pulaski	Snipes Rd. – Hwy. 10 (S)	Hwy. 300	9.01	Pavement Preservation	\$ 3,320,181.97	\$ 664,036.39
A70034	Columbia	Hwy. 82 – Hwy. 98 (S)	Hwy. 79	5.44	Pavement Preservation	\$ 3,472,527.57	\$ 694,505.51

State Fiscal Year 2025 Act 416 Projects, continued

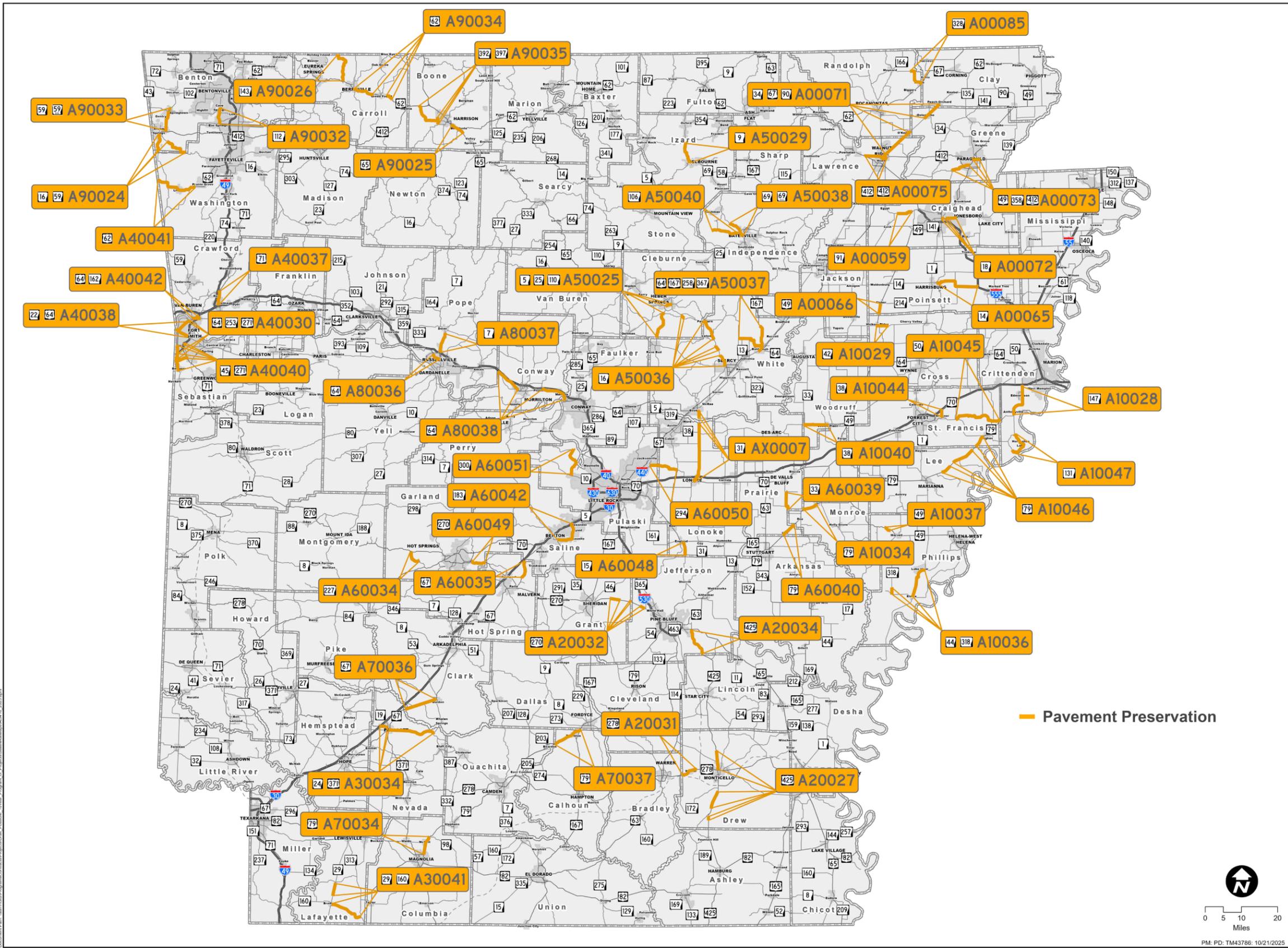
Contract Projects							
Job Number	County	Job Name	Route	Length	Type Work	Award Amount	Act 416 Amount
A70036	Clark	Nevada Co. Line – Hwy. 53 (S)	Hwy. 67	9.15	Pavement Preservation	\$ 5,345,340.03	\$ 1,069,068.01
A70037	Calhoun	Ouachita Co. Line – Dallas Co. Line (S)	Hwy. 79	8.51	Pavement Preservation	\$ 8,815,926.24	\$ 1,763,185.25
A80036	Pope	Hwy. 326 – El Paso Ave. (Russellville) (S)	Hwy. 64	2.67	Pavement Preservation	\$ 1,070,969.56	\$ 214,193.91
A80037	Pope	I-40 – Dover (S)	Hwy. 7	5.60	Pavement Preservation	\$ 5,792,488.71	\$ 1,158,497.74
A80038	Conway	Pope Co. Line – Faulkner Co. Line (Sel. Secs.) (S)	Hwy. 64	15.88	Pavement Preservation	\$ 6,887,228.31	\$ 1,377,445.66
A90024	Benton	Hwys. 16 & 59 (Sel. Secs.) (S)	Hwys. 16 & 59	12.26	Pavement Preservation	\$ 4,585,994.55	\$ 917,198.91
A90025	Boone	Hwy. 65B – Maxie Camp Rd. (S)	Hwy. 65	4.21	Pavement Preservation	\$ 3,183,531.00	\$ 636,706.20
A90026	Carroll	Hwy. 62 – Missouri State Line (S)	Hwy. 143	9.84	Pavement Preservation	\$ 4,239,850.33	\$ 847,970.07
A90032	Benton	Washington Co. Line – Osage Creek (S)	Hwy. 112	4.99	Pavement Preservation	\$ 1,992,188.64	\$ 398,437.73
A90033	Benton	Gentry – Siloam Springs (S)	Hwys. 59 & 59B	6.80	Pavement Preservation	\$ 3,895,791.86	\$ 779,158.37
A90034	Carroll	Berryville – East (Sel. Secs.) (S)	Hwy. 62	8.31	Pavement Preservation	\$ 4,660,798.64	\$ 4,660,798.64
A90035	Boone	Hwys. 392 & 397 Impvts. (Boone Co.) (S)	Hwys. 392 & 397	10.45	Pavement Preservation	\$ 1,967,283.17	\$ 1,967,283.17
A00059	Craighead	Co. Rd. 150 – W. of Co. Rd. 132 (S)	Hwy. 91	4.67	Pavement Preservation	\$ 1,101,993.82	\$ 220,398.76
A00065	Poinsett	Hwy. 163 – I-555 (S)	Hwy. 14	13.36	Pavement Preservation	\$ 1,876,572.46	\$ 375,314.49
A00066	Poinsett	Hwy. 214 – Cross Co. Line (S)	Hwy. 49	3.10	Pavement Preservation	\$ 764,120.63	\$ 152,824.13
A00071	Various	Hwy. 412B – Peach Orchard (Sel. Secs.) (S)	Hwys. 34, 67Y & 90	17.49	Pavement Preservation	\$ 5,868,078.32	\$ 1,173,615.66
A00072	Craighead	Hwy. 49 – East (Sel. Secs.) (Jonesboro) (S)	Hwy. 18	3.89	Pavement Preservation	\$ 2,024,870.21	\$ 404,974.04
A00073	Greene	Hwys. 49Y, 358 & 412B Impvts. (Paragould) (S)	Hwys. 49Y, 358 & 412B	8.09	Pavement Preservation	\$ 3,093,680.83	\$ 618,736.17
A00075	Lawrence	Hwy. 63 – Hwy. 67 (S)	Hwys. 412 & 412B	6.46	Pavement Preservation	\$ 2,937,870.94	\$ 587,574.19
A00085	Randolph	Main Ditch – Hwy. 67 (S)	Hwy. 328	5.87	Pavement Preservation	\$ 3,807,983.61	\$ 3,807,983.61
AX0007	Lonoke & White	Hwy. 70 – Hwy. 67B (Sel. Secs.) (S)	Hwy. 31	18.87	Pavement Preservation	\$ 6,322,211.11	\$ 1,264,442.22

State Fiscal Year 2025 Act 416 Projects, continued

Projects Accomplished By State Forces							
Job Number	County	Job Name	Route	Length	Type Work	Award Amount	Act 416 Amount
A60053	Pulaski	Hwy. 161 Impvts. (Pulaski Co.) (S)	Hwy. 161	-	Pavement Preservation	\$ 1,000,000.00	\$ 1,000,000.00
A60054	Pulaski	I-430/Hwy. 300 Ramp Impvts. (Little Rock) (S)	Hwy. 300	0.07	Pavement Preservation	\$ 300,000.00	\$ 300,000.00
A00049	Mississippi	Ditch No. 13 Str. & Apprs. (S)	Hwy. 198	-	Bridge & Approaches	\$ 450,000.00	\$ 450,000.00
A00053	Craighead	Higginbottom Creek Str. & Apprs. (S)	Hwy. 1	-	Bridge & Approaches	\$ 300,000.00	\$ 300,000.00
A00056	Greene	Hwy. 141 Structures Repairs (Greene Co.) (S)	Hwy. 141	-	Bridge Rehabilitation	\$ 550,000.00	\$ 550,000.00
A00068	Clay	Palatka Ditch Str. & Apprs. (S)	Hwy. 328	-	Bridge & Approaches	\$ 500,000.00	\$ 500,000.00
A00069	Mississippi	I-55 – Hwy. 61 (S)	Hwy. 308	-	Pavement Preservation	\$ 500,000.00	\$ 500,000.00
A00076	Poinsett	Ditch at L.M. 1.101 Str. & Apprs. (S)	Hwy. 322	-	Bridge & Approaches	\$ 350,000.00	\$ 350,000.00
A00087	Craighead	Hwy. 463 – Hwy. 163 (S)	Hwy. 158	5.45	Pavement Preservation	\$ 750,000.00	\$ 750,000.00
A00088	Mississippi	N. of Dell – Gosnell (S)	Hwy. 181	9.95	Pavement Preservation	\$ 1,400,000.00	\$ 1,400,000.00
A10042	Various	District 1 Resurfacing Program (2025) (S)	Various	TBD	Pavement Preservation	\$ 1,500,000.00	\$ 1,500,000.00
A20030	Various	District 2 Resurfacing Program (2025) (S)	Various	TBD	Pavement Preservation	\$ 1,500,000.00	\$ 1,500,000.00
A30037	Various	District 3 Resurfacing Program (2025) (S)	Various	TBD	Pavement Preservation	\$ 1,500,000.00	\$ 1,500,000.00
A40039	Various	District 4 Resurfacing Program (2025) (S)	Various	TBD	Pavement Preservation	\$ 1,500,000.00	\$ 1,500,000.00
A50034	Various	District 5 Resurfacing Program (2025) (S)	Various	TBD	Pavement Preservation	\$ 1,500,000.00	\$ 1,500,000.00
A60045	Various	District 6 Resurfacing Program (2025) (S)	Various	TBD	Pavement Preservation	\$ 1,500,000.00	\$ 1,500,000.00
A70032	Various	District 7 Resurfacing Program (2025) (S)	Various	TBD	Pavement Preservation	\$ 1,500,000.00	\$ 1,500,000.00
A80033	Various	District 8 Resurfacing Program (2025) (S)	Various	TBD	Pavement Preservation	\$ 1,500,000.00	\$ 1,500,000.00
A90031	Various	District 9 Resurfacing Program (2025) (S)	Various	TBD	Pavement Preservation	\$ 1,500,000.00	\$ 1,500,000.00
A00067	Various	District 10 Resurfacing Program (2025) (S)	Various	TBD	Pavement Preservation	\$ 1,500,000.00	\$ 1,500,000.00
<b>79 Total Projects</b>			<b>Totals</b>	<b>490.82</b>			<b>\$ 98,696,259.81</b>
						<b>SFY 2025 Act 416 Revenue</b>	<b>\$ 98,379,362.59</b>

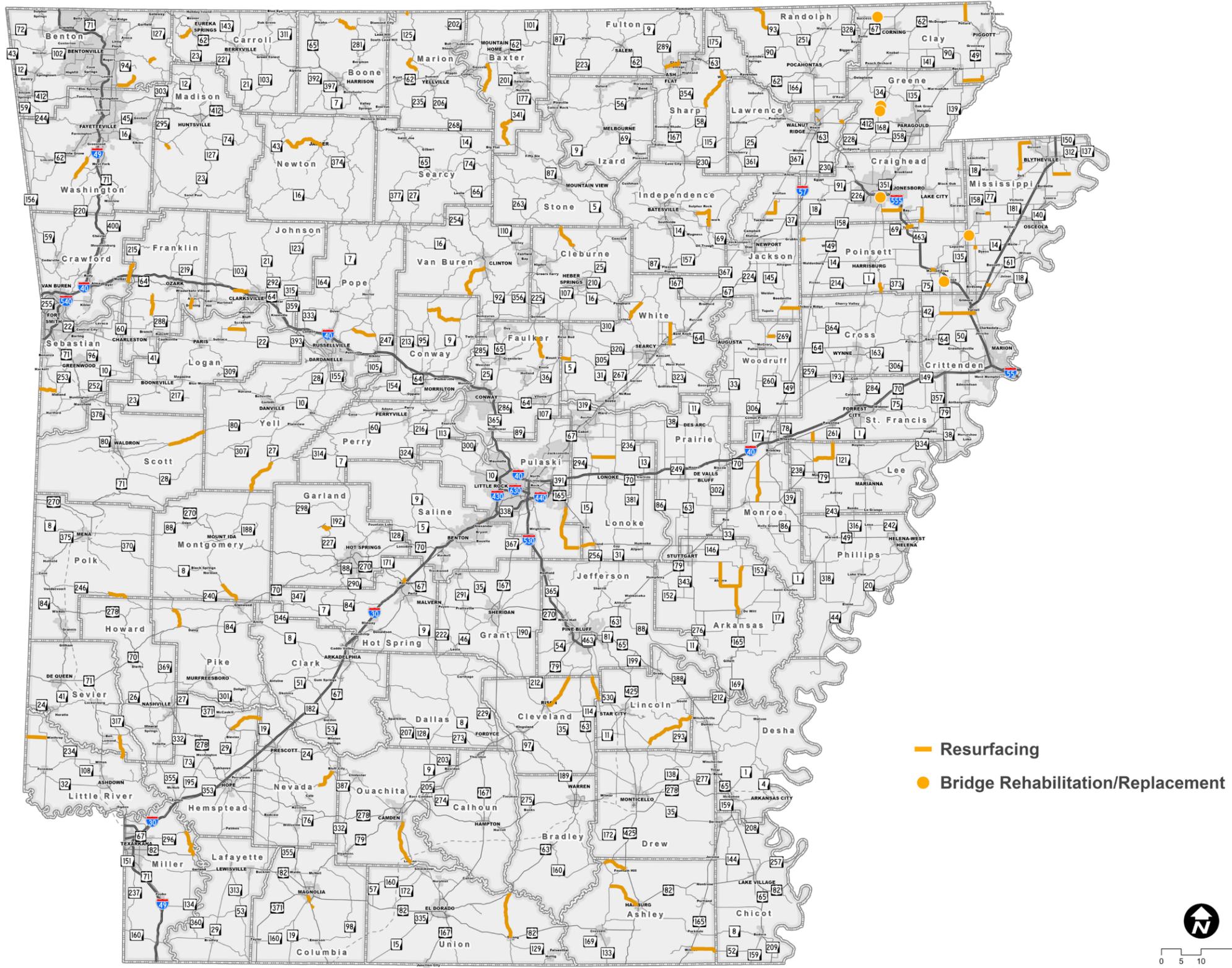
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# Act 416 Contract Projects State Fiscal Year 2025



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# Act 416 Projects Accomplished By State Forces State Fiscal Year 2025



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## Appendix: Act 416

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Stricken language would be deleted from and underlined language would be added to present law.  
Act 416 of the Regular Session

1 State of Arkansas As Engrossed: S2/21/19 H2/27/19  
2 92nd General Assembly **A Bill**  
3 Regular Session, 2019

SENATE BILL 336

4  
5 By: Senators Rice, Bledsoe, Bond, E. Cheatham, L. Chesterfield, J. Cooper, L. Eads, Elliott, J. English,  
6 Flippo, S. Flowers, J. Hendren, K. Ingram, Irvin, B. Johnson, M. Johnson, G. Leding, M. Pitsch, Rapert,  
7 G. Stubblefield, J. Sturch, D. Wallace  
8 By: Representatives Holcomb, Shepherd, Berry, Breaux, Brown, Christiansen, Coleman, Crawford, M.  
9 Davis, Hollowell, Kelly, Lowery, Lynch, McNair, Richmond, Rye, Slape, Wardlaw, Wooten

10

11

### For An Act To Be Entitled

12

AN ACT TO PROVIDE ADDITIONAL REVENUE TO MAINTAIN AND  
13 REPAIR HIGHWAYS, STREETS, AND BRIDGES IN THE STATE;  
14 TO LEVY A WHOLESALE SALES TAX ON MOTOR FUEL AND  
15 DISTILLATE SPECIAL FUEL; TO IMPOSE ADDITIONAL VEHICLE  
16 REGISTRATION FEES ON HYBRID AND ELECTRIC MOTOR  
17 VEHICLES; TO DESIGNATE SPECIAL REVENUES TO BE USED TO  
18 MAINTAIN AND REPAIR HIGHWAYS, STREETS, AND BRIDGES IN  
19 THE STATE; TO TRANSFER FUNDS NEEDED TO PAY FOR THE  
20 REPAIR AND MAINTENANCE OF HIGHWAYS, STREETS, AND  
21 BRIDGES IN THE STATE; AND FOR OTHER PURPOSES.

22

23

24

### Subtitle

25

TO PROVIDE ADDITIONAL REVENUE FOR THE  
26 MAINTENANCE AND REPAIR OF HIGHWAYS,  
27 STREETS, AND BRIDGES IN THE STATE.

28

29

30 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

31

32

SECTION 1. DO NOT CODIFY. Legislative findings and intent.

33

34

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36



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1 resulting from the adoption of The Arkansas Casino Gaming Amendment of 2018,  
2 Arkansas Constitution, Amendment 100.

3 (b) The General Assembly intends to use a portion of the anticipated  
4 savings described in subsection (a) of this section to make additional  
5 revenues available for use in maintaining and repairing public highways,  
6 streets, and bridges in the state.

7  
8 SECTION 2. Arkansas Code § 19-5-202(b)(2)(B), concerning the General  
9 Revenue Fund Account, is amended to read as follows:

10 (B) From the net general revenue, after adding the advance  
11 transfer, if any, the Treasurer of State shall make the following  
12 distributions and shall notify the Auditor of State and the Chief Fiscal  
13 Officer of the State:

14 (i) First, the Treasurer of State shall deduct one  
15 percent (1%), which shall be transferred to the Constitutional Officers Fund,  
16 as created in § 19-5-205(c). An appropriate percentage of not less than two  
17 percent (2%) and not to exceed three percent (3%), as determined from time to  
18 time by the Chief Fiscal Officer of the State as being the amount required to  
19 support the estimated commitments and expenditures of the State Central  
20 Services Fund for the current fiscal year, shall be transferred to the State  
21 Central Services Fund, as created in § 19-5-205(e);

22 (ii) Next, any revenue deposited into the General  
23 Revenue Fund Account of the State Apportionment Fund from the net casino  
24 gaming receipts tax under § 5(c) of Section 1 of The Arkansas Casino Gaming  
25 Amendment of 2018, Arkansas Constitution, Amendment 100, that exceeds thirty-  
26 one million two hundred thousand dollars (\$31,200,000) in a fiscal year shall  
27 be held in a subaccount to be transferred on the last business day of the  
28 fiscal year from the General Revenue Fund Account of the State Apportionment  
29 Fund to the State Highway and Transportation Department Fund;

30 (iii)(a) On the last business day of the fiscal year  
31 ending June 30, 2020, and on the last business day of each following fiscal  
32 year, the Chief Fiscal Officer of the State shall transfer on his or her  
33 books and those of the Treasurer of State and the Auditor of State an amount  
34 not to exceed thirty-five million dollars (\$35,000,000) from the funds  
35 available in the Restricted Reserve Fund and from any other funds designated  
36 by the Governor to the State Highway and Transportation Department Fund.

1                                   **(b) The amount to be transferred under this**  
 2 **subdivision (b)(2)(B)(iii) shall be calculated to provide the total sum of**  
 3 **thirty-five million dollars (\$35,000,000) to the State Highway and**  
 4 **Transportation Department Fund when combined with the funds transferred in**  
 5 **that fiscal year from the General Revenue Fund Account of the State**  
 6 **Apportionment Fund under subdivision (b)(2)(B)(ii) of this section;**

7                                   **(iv)** Next, the Treasurer of State shall deduct an  
 8 amount sufficient to pay for cash rebates which have been paid or approved  
 9 for payment during the current month upon applications filed therefor as  
 10 authorized in §§ 26-51-601 – 26-51-608 [repealed] and deduct an amount  
 11 sufficient to pay for refunds made during that month to taxpayers from  
 12 overpayment of the income tax as certified by the Chief Fiscal Officer of the  
 13 State and transfer that amount to the Individual Income Tax Withholding Fund,  
 14 Corporate Income Tax Withholding Fund, and Home Owners Tax Relief Fund, as  
 15 applicable; and

16                                   ~~**(iii)**~~**(v)** The remaining revenue, known as general  
 17 revenues available for distribution, in the General Revenue Fund Account of  
 18 the State Apportionment Fund shall be distributed as provided by this chapter  
 19 to the various funds and fund accounts as created and established in § 19-5-  
 20 301 et seq. and to any other fund or fund account as may be authorized by  
 21 law. The Treasurer of State, after distributing the general revenues  
 22 available for distribution due each fund or fund account, shall deduct the  
 23 amount of any advance transfers made during the month from the distribution  
 24 to each applicable fund or fund account.

25  
 26           SECTION 3. Arkansas Code § 19-5-1263, concerning the Restricted  
 27 Reserve Fund, is amended to add an additional subsection to read as follows:

28           **(e) The funds available in the Restricted Reserve Fund may be**  
 29 **transferred as provided in § 19-5-202(b)(2)(B)(iii).**

30  
 31           SECTION 4. Arkansas Code § 19-6-301, concerning the enumeration of  
 32 special revenues, is amended to add additional subdivisions to read as  
 33 follows:

34           **(263) The wholesale sales tax on motor fuel levied under § 26-64-101;**

35           **(264) The wholesale sales tax on distillate special fuel levied under**  
 36 **§ 26-64-102; and**

1           (265) Additional registration fees for electric vehicles and hybrid  
 2 vehicles under § 27-14-614.

3

4           SECTION 5. Arkansas Code § 19-6-405 is amended to read as follows:  
 5           19-6-405. State Highway and Transportation Department Fund.

6           The State Highway and Transportation Department Fund shall consist of:

7                   (1) That part of the special revenues as specified in § 19-6-  
 8 301(2)-(4), (22), (81), (105)-(107), (182), and (256), known as “highway  
 9 revenue”, as distributed under the Arkansas Highway Revenue Distribution Law,  
 10 § 27-70-201 et seq., and § 27-70-103 and § 27-72-301 et seq.;

11                   (2) Those special revenues specified in § 19-6-301(10), (152),  
 12 (187), (239), and (241);

13                   (3) Fifty percent (50%) of § 19-6-301(26);

14                   (4) That portion of § 19-6-301(2) as set out in § 27-14-  
 15 601(a)(3)(H)(ii)(f) ;

16                   (5) That portion of § 19-6-301(222);

17                   (6) Those designated revenues as set out in § 26-56-201(e)(1),  
 18 which consist of the additional total of four cents (4¢) distillate special  
 19 fuel taxes to be distributed as provided in the Arkansas Highway Financing  
 20 Act of 1999, § 27-64-201 et seq.;

21                   (7) Federal revenue sharing funds as set out in § 19-5-1005;

22                   (8) The special revenues specified in § 26-64-103, which consist  
 23 of the wholesale sales taxes on motor fuel and distillate special fuel;

24                   (9) The special revenues specified in § 27-14-614, which consist  
 25 of the additional registration fees on electric vehicles and hybrid vehicles;  
 26 and

27                   ~~(8)~~(10) Any federal funds that may become available,  
 28 there to be used for the maintenance, operation, and improvement required by  
 29 the Arkansas Department of Transportation in carrying out the functions,  
 30 powers, and duties as set out in Arkansas Constitution, Amendment 42, and §§  
 31 27-65-102 – 27-65-107, 27-65-110, 27-65-122, and 27-65-124, and the other  
 32 laws of this state prescribing the powers and duties of the department and  
 33 the State Highway Commission.

34

35           SECTION 6. Arkansas Code Title 26 is amended to add an additional  
 36 chapter to read as follows:

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CHAPTER 64  
WHOLESALE SALES TAX ON FUEL

26-64-101. Wholesale sales tax on motor fuel.

(a) As used in this section:

(1) "Average wholesale selling price" means the United States Gulf Coast regular average wholesale selling price of motor fuel as published in an index by the Energy Information Administration within the United States Department of Energy or other similar reliable index if the index published by the Energy Information Administration within the United States Department of Energy is no longer available; and

(2) "Motor fuel" means the same as defined in § 26-55-202.

(b) In addition to the taxes levied in §§ 26-55-205, 26-55-1002, 26-55-1006, 26-55-1201, and 26-56-601, there is levied a wholesale sales tax upon the average wholesale selling price of motor fuel at the rate determined under this section.

(c)(1) On or before October 1, 2019, the Director of the Department of Finance and Administration shall determine the rate of the wholesale sales tax levied under this section by multiplying the twelve-month average wholesale selling price of motor fuel for the period of January 1, 2018, through December 31, 2018, by one and six-tenths percent (1.6%).

(2) The wholesale sales tax rate determined under this subsection is effective for the period of October 1, 2019, through September 30, 2020.

(3) To make the collection of the wholesale sales tax levied under this subsection more efficient, the director shall convert the wholesale sales tax calculated under subdivision (c)(1) of this section to a cent-per-gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

(d)(1) Beginning July 1, 2020, and each July 1 thereafter, the director shall calculate the wholesale sales tax levied under this section by multiplying the twelve-month average wholesale selling price of motor fuel for the period of January 1 through December 31 of the immediately preceding year by one and six-tenths percent (1.6%).

(2) The wholesale sales tax rate calculated under this subsection is effective for the twelve-month period beginning on October 1 of the year in which the calculation is made under this subsection.

1           (3) To make the collection of the wholesale sales tax levied  
2 under this subsection more efficient, the director shall convert the  
3 wholesale sales tax calculated under subdivision (d)(1) of this section to a  
4 cent-per-gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

5           (4)(A) If the twelve-month average wholesale selling price  
6 calculated in subdivision (d)(1) of this section is more than the twelve-  
7 month average wholesale selling price of the year preceding that calculation,  
8 the director shall convert the resulting wholesale sales tax to a cent-per-  
9 gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

10           (B) If the wholesale sales tax rate calculated in  
11 subdivision (d)(1) of this section would result in an increase in the  
12 wholesale sales tax of more than one-tenth of one cent (0.1¢) per gallon of  
13 motor fuel when converted to a cent-per-gallon amount and rounded to the  
14 nearest one-tenth of one cent (0.1¢), the percentage used in the calculation  
15 of the wholesale sales tax rate under subdivision (d)(1) of this section  
16 shall be limited to the highest percentage that results in a cents-per-gallon  
17 amount that does not exceed one-tenth of one cent (0.1¢) for that twelve-  
18 month period when rounded to the nearest one-tenth of one cent (0.1¢).

19           (5) If the twelve-month average wholesale selling price used for  
20 the calculation in subdivision (d)(1) of this section is less than the  
21 twelve-month average wholesale selling price of the preceding year, the  
22 calculation under subdivision (d)(1) of this section shall not be made, and  
23 the wholesale sales tax rate for the twelve-month period beginning October 1  
24 shall be equal to the wholesale sales tax rate for the immediately preceding  
25 twelve-month period.

26           (e) The wholesale sales tax levied under this section shall be paid by  
27 motor fuel dealers to motor fuel distributors, who shall collect, report, and  
28 remit the tax in the same manner and at the same time as is prescribed by law  
29 for the collection, reporting, and payment of motor fuel taxes levied in  
30 Title 26, Chapter 55, of the Arkansas Code.

31           (f) By August 1 of each year, the Department of Finance and  
32 Administration shall publish the cent-per-gallon wholesale sales tax to be  
33 collected by motor fuel dealers and paid to motor fuel distributors beginning  
34 on October 1 of that year under this section and shall notify motor fuel  
35 dealers and motor fuel distributors of the published amount.

36

1           26-64-102. Wholesale sales tax on distillate special fuel.

2           (a) As used in this section:

3                   (1) "Average wholesale selling price" means the United States  
4 Gulf Coast regular average wholesale selling price of distillate special fuel  
5 as published in an index by the Energy Information Administration within the  
6 United States Department of Energy or some other similar reliable index if  
7 the index published by the Energy Information Administration within the  
8 United States Department of Energy is no longer available; and

9                   (2) "Distillate special fuel" means the same as defined in § 26-  
10 56-102, except that it does not include distillate special fuel used for off-  
11 road purposes as identified in § 26-56-224.

12           (b) In addition to the taxes levied in §§ 26-56-201, 26-56-502 and 26-  
13 56-601, there is levied a wholesale sales tax upon the average wholesale  
14 selling price of distillate special fuel at the rate determined under this  
15 section.

16           (c)(1) On or before October 1, 2019, the Director of the Department of  
17 Finance and Administration shall determine the rate of the wholesale sales  
18 tax levied under this section by multiplying the twelve-month average  
19 wholesale selling price of distillate special fuel for the period of January  
20 1, 2018, through December 31, 2018, by two and nine-tenths percent (2.9%).

21                   (2) The wholesale sales tax rate determined under this  
22 subsection is effective for the period of October 1, 2019, through September  
23 30, 2020.

24                   (3) To make the collection of the wholesale sales tax levied  
25 under this subsection more efficient, the director shall convert the  
26 wholesale sales tax calculated under subdivision (c)(1) of this section to a  
27 cent-per-gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

28           (d)(1) Beginning July 1, 2020, and each July 1 thereafter, the  
29 director shall calculate the wholesale sales tax levied under this section by  
30 multiplying the twelve-month average wholesale selling price of distillate  
31 special fuel for the period of January 1 through December 31 of the  
32 immediately preceding year by two and nine-tenths percent (2.9%).

33                   (2) The wholesale sales tax rate calculated under this  
34 subsection is effective for the twelve-month period beginning on October 1 of  
35 the year in which the calculation is made under this subsection.

36                   (3) To make the collection of the wholesale sales tax levied

1 under this subsection more efficient, the director shall convert the  
2 wholesale sales tax calculated under subdivision (d)(1) of this section to a  
3 cent-per-gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

4 (4)(A) If the twelve-month average wholesale selling price  
5 calculated in subdivision (d)(1) of this section is more than the twelve-  
6 month average wholesale selling price of the year preceding that calculation,  
7 the director shall convert the resulting wholesale sales tax to a cent-per-  
8 gallon amount rounded to the nearest one-tenth of one cent (0.1¢).

9 (B) If the wholesale sales tax rate calculated in  
10 subdivision (d)(1) of this section would result in an increase in the  
11 wholesale sales tax of more than one-tenth of one cent (0.1¢) per gallon of  
12 distillate special fuel when converted to a cent-per-gallon amount and  
13 rounded to the nearest one-tenth of one cent (0.1¢), the percentage used in  
14 the calculation of the wholesale sales tax rate under subdivision (d)(1) of  
15 this section shall be limited to the highest percentage that results in a  
16 cents-per-gallon amount that does not exceed one-tenth of one cent (0.1¢) for  
17 that twelve-month period when rounded to the nearest one-tenth of one cent  
18 (0.1¢).

19 (5) If the twelve-month average wholesale selling price used for  
20 the calculation in subdivision (d)(1) of this section is less than the  
21 twelve-month average wholesale selling price of the preceding year, the  
22 calculation under subdivision (d)(1) of this section shall not be made, and  
23 the wholesale sales tax rate for the twelve-month period beginning October 1  
24 shall be equal to the wholesale sales tax rate for the immediately preceding  
25 twelve-month period.

26 (e) The wholesale sales tax levied under this section shall be paid by  
27 distillate special fuel dealers to distillate special fuel suppliers, who  
28 shall collect, report, and remit the tax in the same manner and at the same  
29 time as is prescribed by law for the collection, reporting, and payment of  
30 distillate special motor fuel taxes levied in Title 26, Chapter 56, of the  
31 Arkansas Code.

32 (f) By August 1 of each year, the Department of Finance and  
33 Administration shall publish the cent-per-gallon wholesale sales tax to be  
34 collected by distillate special fuel dealers and paid to distillate special  
35 fuel suppliers beginning on October 1 of each year under this section and  
36 shall notify distillate special fuel dealers and distillate special fuel

1 suppliers of the published amount.

2

3 26-64-103. Disposition of revenues.

4 The wholesale sales taxes collected under this chapter are special  
5 revenues and shall be distributed under § 27-70-206.

6

7 26-64-104. Reporting and disclosure requirements.

8 (a)(1) Each city and county that expends revenues distributed under  
9 this chapter shall submit a report to the Director of the Department of  
10 Finance and Administration no later than June 30 of each year detailing the:

11 (A) Amount of revenues received under this chapter;

12 (B) Expenditures made from the revenues received under  
13 this chapter; and

14 (C) Projects funded using revenues received under this  
15 chapter.

16 (2) The director may undertake an investigation of the  
17 expenditures reported by the cities and counties under subdivision (a)(1) of  
18 this section, including without limitation using the audit procedures under  
19 the Arkansas Tax Procedure Act, § 26-18-101 et seq., to verify compliance  
20 with this chapter.

21 (b) The Arkansas Department of Transportation shall make a report  
22 available to the Governor and the Legislative Council no later than November  
23 1 of each year detailing the expenditures of the revenues distributed to the  
24 department under this chapter, including without limitation the expenditures  
25 made from the revenues received under this chapter and the projects funded  
26 using revenues received under this chapter.

27

28 SECTION 7. Arkansas Code Title 27, Chapter 14, Subchapter 6, is amended  
29 to add an additional section to read as follows:

30 27-14-614. Additional fee for electric vehicles and hybrid vehicles.

31 (a) As used in this section:

32 (1) "Electric vehicle" means a vehicle that:

33 (A) Is propelled by an electric motor powered by a battery  
34 or other electrical device incorporated into the vehicle; and

35 (B) Is not propelled by an internal combustion engine; and

36 (2) "Hybrid vehicle" means a vehicle that draws propulsion

1 energy from both an internal combustion engine and an energy storage device.

2 (b) In addition to the other fees required to be paid to register a  
3 vehicle under this subchapter, there is levied an annual fee of:

4 (1) Two hundred dollars (\$200) for each electric vehicle  
5 registered; and

6 (2) One hundred dollars (\$100) for each hybrid vehicle  
7 registered.

8 (c) The revenues collected under this section are special revenues and  
9 shall be distributed to the State Highway and Transportation Department Fund.

10  
11 SECTION 8. EFFECTIVE DATE. Sections 4-7 of this act are effective on  
12 the first day of the calendar quarter following the effective date of this  
13 act.

14  
15  
16 /s/Rice

17  
18  
19 APPROVED: 3/11/19

