

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4

# A Bill

HOUSE BILL 1108

5 By: Joint Budget Committee  
6  
7

## For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR THE REFUND OF  
10 LOCAL SALES AND USE TAXES BY THE OFFICE OF THE  
11 TREASURER OF STATE FOR THE FISCAL YEAR ENDING JUNE  
12 30, 2026; AND FOR OTHER PURPOSES.  
13  
14

## Subtitle

15 AN ACT FOR THE OFFICE OF THE TREASURER OF  
16 STATE - REFUND OF LOCAL TAXES  
17 APPROPRIATION FOR THE 2025-2026 FISCAL  
18 YEAR.  
19  
20  
21

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

24 SECTION 1. APPROPRIATION - CITY SHARE. There is hereby appropriated,  
25 to the Office of the Treasurer of State, to be payable from the Local Sales  
26 and Use Tax Trust Fund, for refunding each city's share of local sales and  
27 use taxes assessed by authority of Arkansas Code 26-75-307 by the Office of  
28 the Treasurer of State for the fiscal year ending June 30, 2026, the  
29 following:  
30

ITEM	FISCAL YEAR
NO.	2025-2026
(01) REFUNDS - CITY SHARE	<u>\$1,100,000,000</u>

35 SECTION 2. APPROPRIATION - COUNTY SHARE. There is hereby appropriated,  
36 to the Office of the Treasurer of State, to be payable from the Local Sales



1 and Use Tax Trust Fund, for refunding each county’s share of local sales and  
 2 use taxes as assessed by authority of Arkansas Code 26-74-307 by the Office  
 3 of the Treasurer of State for the fiscal year ending June 30, 2026, the  
 4 following:

6 ITEM	FISCAL YEAR
7 <u>NO.</u>	<u>2025-2026</u>
8 (01) REFUNDS - COUNTY SHARE	<u>\$990,000,000</u>

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, 2025 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, 2025 could work irreparable harm  
 36 upon the proper administration and provision of essential governmental

1 programs. Therefore, an emergency is hereby declared to exist and this Act  
2 being necessary for the immediate preservation of the public peace, health  
3 and safety shall be in full force and effect from and after July 1, 2025.

4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36