

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

SR 6

4
5 By: Senator B. King
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8 **SENATE RESOLUTION**

9 TO AUTHORIZE THE INTRODUCTION OF A NONAPPROPRIATION
10 BILL TO PROVIDE ADDITIONAL FUNDING FOR COUNTIES USING
11 CERTAIN STATE TAX REVENUES; AND TO CREATE THE EQUAL
12 DISTRIBUTION COUNTY TURNBACK FUND.
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15 **Subtitle**

16 TO AUTHORIZE THE INTRODUCTION OF A
17 NONAPPROPRIATION BILL TO PROVIDE
18 ADDITIONAL FUNDING FOR COUNTIES USING
19 CERTAIN STATE TAX REVENUES; AND TO
20 CREATE THE EQUAL DISTRIBUTION COUNTY
21 TURNBACK FUND.
22
23

24 BE IT RESOLVED BY THE SENATE OF THE NINETY-FIFTH GENERAL ASSEMBLY OF THE
25 STATE OF ARKANSAS:

26
27 THAT Senator King is authorized to introduce a bill which as introduced
28 will read substantially as follows:
29

30 "Title

31 AN ACT TO PROVIDE ADDITIONAL FUNDING FOR COUNTIES USING CERTAIN STATE TAX
32 REVENUES; TO CREATE THE EQUAL DISTRIBUTION COUNTY TURNBACK FUND; TO PROVIDE
33 FOR THE DISTRIBUTION OF CERTAIN TAX REVENUES TO EACH COUNTY; TO DECLARE AN
34 EMERGENCY; AND FOR OTHER PURPOSES.
35

36 Subtitle



1 TO PROVIDE ADDITIONAL FUNDING FOR COUNTIES USING CERTAIN STATE TAX REVENUES;
2 TO CREATE THE EQUAL DISTRIBUTION COUNTY TURNBACK FUND; AND TO DECLARE AN
3 EMERGENCY.

4
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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7 SECTION 1. Arkansas Code Title 19, Chapter 27, Subchapter 3, is
8 amended to add an additional section to read as follows:

9 19-27-348. Equal Distribution County Turnback Fund.

10 (a) There is created on the books of the Treasurer of State, the
11 Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous
12 fund to be known as the "Equal Distribution County Turnback Fund".

13 (b) The fund shall consist of:

14 (1) Revenues credited to the fund under § 26-52-107; and

15 (2) Any other funds authorized or provided by law.

16 (c)(1) The fund shall be used to provide additional funding for
17 counties as provided in this subsection.

18 (2) Each fiscal year, when the balance of the fund equals one
19 hundred fifty million dollars (\$150,000,000), the Treasurer of State shall
20 distribute two million dollars (\$2,000,000) to the county treasurer of each
21 county in the state.

22 (3) A county shall use the funds distributed under subdivision
23 (c)(2) of this section each fiscal year as follows:

24 (A) Ninety percent (90%) of the funds distributed to a
25 county each fiscal year shall be used for:

26 (i) Infrastructure projects within the county,
27 including without limitation county roads and infrastructure for water
28 services and sewer services; and

29 (ii) Equipment for the county; and

30 (B) Ten percent (10%) of the funds distributed to a county
31 each fiscal year shall be used to support one (1) or more of the following:

32 (i) A fire department or fire protection district
33 that serves the county;

34 (ii) A law enforcement agency that serves the
35 county; and

36 (iii) A community project that benefits the county.

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2 SECTION 2. Arkansas Code § 26-52-107 is amended to read as follows:
3 26-52-107. Disposition of taxes, interest, and penalties.

4 All taxes, interest, penalties, and costs received by the Secretary of
5 the Department of Finance and Administration under the provisions of this
6 chapter shall be ~~general revenues and shall be~~ deposited into the State
7 Treasury as follows:

8 (1) The first one hundred fifty million dollars (\$150,000,000)
9 in each fiscal year to the credit of the Equal Distribution County Turnback
10 Fund; and

11 (2)(A) The remainder to the credit of the State Apportionment
12 Fund.

13 (B) The Treasurer of State shall allocate and transfer the
14 same any amounts under subdivision (2)(A) of this section to the various
15 State Treasury funds participating in general revenues in the respective
16 proportions to each as provided by, and to be used for the respective
17 purposes set forth in, the Revenue Stabilization Law, § 19-20-101 et seq.

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19 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the
20 General Assembly of the State of Arkansas that counties in the state are
21 struggling financially because of the increasingly high costs of goods and
22 services; that counties need additional funds to provide essential
23 infrastructure and services to the residents of this state; and that this act
24 is necessary because there is an urgent need to increase funding for counties
25 to enable counties to operate and provide essential infrastructure and
26 services to the residents of this state. Therefore, an emergency is declared
27 to exist, and this act being necessary for the preservation of the public
28 peace, health, and safety shall become effective on July 1, 2026."