

SUMMARY OF 2026 FISCAL SESSION

With Addendum
For the 2026 First Extraordinary
Session

95TH GENERAL ASSEMBLY OF THE STATE OF ARKANSAS

.....

Fiscal Session, April 8, 2026 - April 29, 2026
1st Extraordinary Session, May 4, 2026 - May 6, 2026

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Bureau of Legislative Research
June 2026

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2026 First Extraordinary Session

INCOME TAX

Reduce Top Individual and Corporate Rate

ACT 1 (HB1001) and ACT 2 (SB1) are identical acts that reduce the top individual income tax rate to three and seven-tenths percent (3.7%) for tax years beginning on or after January 1, 2026. The acts also reduce the top corporate income tax rate to four and one-tenth percent (4.1%) for tax years beginning on or after January 1, 2027.

2026 Fiscal Session Substantive Legislation Enacted as Authorized Through Identical Resolutions

PROPERTY TAX

Increase Homestead Property Tax Credit

ACT 174 (HB1103) increased the homestead property tax credit to six hundred seventy-five dollars (\$675). The act is effective for assessment years beginning on or after January 1, 2026.

Tax Reductions & Other Legislation Impacting General Revenue

Reductions/Negative Numbers are in Parentheses

ACT	SUBJECT	FY2027	FY2028
1 & 2 2026 1st Special Session	Reduces the top individual income tax rate to three and seven-tenths percent (3.7%) for tax years beginning on or after January 1, 2026. The acts also reduce the top corporate income tax rate to four and one-tenth percent (4.1%) for tax years beginning on or after January 1, 2027.	(\$191,800,000)	(\$144,800,000)

2026 1st Special Session Subtotal

(\$191,800,000)

(\$144,800,000)

ACT	SUBJECT		
2026 Fiscal Session		\$0	

ACT	SUBJECT	FY2026	FY2027
443 of 2025	Amends the law concerning payments to localities.	(\$887,908)	(\$887,908)
696 of 2025	Provides an income tax exemption for certain payments by the USDA.	(\$15,801,978)	(\$1,368,878)
781 of 2025	Sales tax exemption for Arkansas Museum of Fine Arts; and Foundation.	(\$18,643)	(\$25,930)
802 of 2025	Arkansas Brighter Future Fund Act - created tax deferred savings accounts for higher education	(\$190,000)	(\$190,000)
874 of 2025	Creates an excise tax credit on certain beer and sake using Arkansas rice.	(\$1,000,000)	(\$1,000,000)
875 of 2025	Expands ABLE accounts age limit on disability from 26 to 46	(\$20,000)	(\$20,000)
878 of 2025	Increases the amount of the income tax deduction for teacher's classroom investment	(\$350,000)	(\$350,000)
879 of 2025	Amends sales tax exemption for aircraft held for resale and used for rental or charter	(\$671,538)	(\$568,189)

2025 Session Subtotal

(\$18,940,067)

(\$4,410,905)

ACT	SUBJECT	FY2025	FY2026
1 & 4 2024 2nd Special Session	Reduced the Individual Income Tax top rate from 4.4% to 3.9% (Revenue Impact; -\$384.2M FY25 & -\$256.1M FY26). Reduced the Corporate Income Tax top rate from 4.8% to 4.3% (Revenue Impact; -\$99.3M FY25 & -\$66.2M FY26).	(\$483,500,000)	(\$322,300,000)
3 & 5 2024 2nd Special Session	Increase the Homestead Property Tax Credit for tax payers from \$425 to 500 effective for assessment years beginning January 1, 2024.	(\$46,000,000)	(\$47,000,000)

2024 2nd Special Session

(\$529,500,000)

(\$369,300,000)

ACT	SUBJECT		
2024 Fiscal Session		\$0	

ACT	SUBJECT	FY2024	FY2025
6 2023 1st Special Session	Reduced the Individual Income Tax top rate from 4.7% to 4.4% (Revenue Impact; -\$75 M FY24 & -\$150 M FY25). Reduced the Corporate Income Tax top rate from 5.1% to 4.8% (Revenue Impact; -\$17.2 M FY24 & -\$34.5 M FY25). Provides a \$150 nonrefundable income tax credit for individual taxpayers with net income up to \$89,600 which phases out for individual taxpayers with net income up to \$103,600. The credit is created through temporary language and will be effective only for tax year 2023 (Revenue Impact; -\$156.3 M FY24).	(\$248,500,000)	(\$184,500,000)

532 of 2023	The act reduces the top Individual Income Tax rate to 4.7%, from 4.9%, and reduces the top Corporate Income Tax rate to 5.1% from 5.3%. The act is effective for tax years beginning on or after January 1, 2023.	(\$186,000,000)	(\$124,000,000)
41 of 2023	Extends vehicle registration deadline from 30 days to 60 days. On-going shift of sales tax and vehicle license revenue resulting in one-time revenue loss.	(\$28,631,698)	\$4,406,418
485 of 2023	Repeals throwback rule through phase-out. The act phases out the income tax apportionment throwback rule over 7 years so that business income from sales of tangible personal property are sourced as follows: for tax year 2024, 85.71% within the state and 14.29% outside the state, fiscal impact -\$10.6M; for tax year 2025, 71.42% within the state and 28.58% outside the state, fiscal impact -\$21.1M; for tax year 2026, 57.13% within the state and 42.87% outside the state, fiscal impact -\$31.7M; for tax year 2027, 42.84% within the state and 57.16% outside the state, fiscal impact -\$42.3M; for tax year 2028, 28.55% within the state and 71.45% outside the state, fiscal impact -\$52.9M; for tax year 2029, 14.26% within the state and 85.74% outside the state, fiscal impact -\$63.4M; and for tax years beginning on or after January 1, 2030, 100% outside the state, fiscal impact -\$74M.	(\$10,600,000)	(\$21,100,000)
237 of 2023	LEARNS Act includes \$4M increase in income tax credits for nonpublic scholarship contribution.	(\$4,000,000)	(\$4,300,000)
278 of 2023	Sales tax exemption for certain revenues collected by a net-metering facility.	(\$855,195)	(\$855,195)
517 of 2023	Increased/additional incentives for Digital Product and Motion Picture Industry Development Act. If incentive is provided as rebate, loss likely not from general revenue; if as tax credit, loss is from general revenue	(\$395,444)	(\$395,444)
358 of 2023	Amends the military retirement exemption to allow exemption amount greater than military income	(\$66,000)	(\$66,000)
446 of 2023	Sales tax exemption for concession stand sales operated by nonprofit youth organization.	(\$23,815)	(\$31,890)
518 of 2023	Sales tax exemption for Disabled American Veterans Organization.	(\$671)	(\$903)

2023 Session and 2023 First Extraordinary Session Subtotal **(\$479,072,823)** **(\$330,843,014)**

ACT	SUBJECT		
2022 Fiscal Session		\$0	

ACT	SUBJECT	FY2022	FY2023
2022- 3rd 1 Special Session	Made the Individual Income Tax rate reductions that was to be phased in by Act 2 of the 2021 2nd Special Session to 4.9% on January 1, 2025 effective on January 1, 2022 and the Corporate Income Tax rate that was to be phased in to 5.3% 2025 effective January 1, 2022, and adopted Arkansas to follow the federal law IRC 179 on depreciation and expensing of property for tax purposes, and creates a temporary one time inflationary relief \$150 Income Tax Credit for Full-Year Arkansas Residents.		(\$500,150,000)
2021-2nd 2 Special Session	Provided graduated reductions to Individual Income Tax from 5.9% to 5.5% for January 1, 2022; then 5.3% January 1, 2023; then 5.1% January 1, 2024; then 4.9% January 1, 2025. Provided graduated Corporate Income Tax reductions from 5.9% to 5.7% January 1, 2023; then 5.5% January 1, 2024; then 5.3% January 1, 2025; low income \$60 dollar tax credit reduction for taxpayers starting at or below \$23,600 and each \$100 dollars above \$23,600 credit is reduced by \$5 dollars until the credit is exhausted, and standard deduction increased by consumer price index	(\$135,250,000)	
248 of 2021	exempt certain forgiven small business loans; provide deduction for certain loan expenses	(\$179,000,000)	
594 of 2021	create Arkansas Wood Energy Products and Forest Maintenance income tax credit	(\$5,000,000)	(\$5,000,000)
1013 of 2021	provide a reduced sales/use tax rate for certain used motor vehicles	(\$4,966,125)	(\$9,337,571)
967 of 2021	income tax credit for railroad track maintenance expenses	(\$4,900,000)	
154 of 2021	exempt unemployment benefits from income tax for tax years 2020 and 2021	(\$3,100,000)	
914 of 2021	expand "instructional materials" for purposes of sales tax exemption	(\$2,968,494)	(\$2,585,436)
880 of 2021	sales tax exemptions for items sold for use in printing	(\$1,744,200)	(\$2,414,952)
944 of 2021	expand sales tax holiday to certain electronic devices	(\$1,308,150)	(\$1,106,826)
970 of 2021	sales tax exemption for water used in poultry farming	(\$1,207,523)	(\$1,625,447)
840 of 2021	increase annual cap on Historic Rehabilitation Income Tax Credit	(\$1,000,000)	(\$2,000,000)
1109 of 2021	sales tax exemption for coins, currency, and bullion	(\$514,316)	(\$692,320)

Tax Reductions & Other Legislation Impacting General Revenue

Reductions/Negative Numbers are in Parentheses

915 of 2021	tax coal used by manufacturers at reduced sales tax rate	(\$398,568)	(\$551,728)
875 of 2021	increase tax credits for water resource conservation/development projects	(\$301,866)	(\$603,732)
971 of 2021	increase income tax deduction for teachers qualified classroom investment expense	(\$237,000)	(\$237,000)
935 of 2021	income tax credit for a stillborn child	(\$139,500)	
873 of 2021	sales tax exemption on school fund-raising events and parent-teacher organization purchases	(\$125,000)	(\$188,000)
972 of 2021	to allow sales tax exemption for isolated sales to apply at special events	(\$120,628)	(\$162,377)
807 of 2021	extend sales tax exemption for charitable organizations from 3 annual events to 10	(\$69,768)	(\$93,915)
966 of 2021	amend Arkansas Tax-Deferred Tuition Savings Program	(\$28,660)	(\$28,660)
882 of 2021	amend law concerning contributions to an ABLE account	(\$25,424)	(\$25,424)
895 of 2021	amend income tax credit for waste reduction, reuse, or recycling equipment	\$0	(\$6,500,000)
904 of 2021	tax credit for contributions to organization under Philanthropic Investment in Ark. Kids Program	\$0	(\$2,000,000)
841 of 2021	create income tax credit for retired law enforcement officers working cold cases	\$0	(\$25,000)
911 of 2021	amend requirements for Consolidated Incentive Act of 2003 (projected annual impacts of up to \$5.2M, \$3.4M general revenue, for FY24-28)	\$0	\$0
362 of 2021	create the Elective Pass-Through Entity Tax Act; impose a tax on pass-through entities	\$2,120,000	\$4,240,000
437 of 2021	extend through FY23 deposit of 4.5 mills gas assessment to general revenue	\$1,800,000	\$1,800,000
2021 Regular Session Total (Plus 2021 2nd & 2022 3rd Extraordinary Session)		(\$338,485,222)	(\$529,288,388)

ACT	SUBJECT		
2020 Fiscal Session			
		\$0	\$0

ACT	SUBJECT	FY2020	FY2021
248 of 2021	exempt certain forgiven small business loans; provide deduction for certain loan expenses		(\$33,000,000)
154 of 2021	exempt unemployment benefits from income tax for tax years 2020 and 2021		(\$51,000,000)
-	Casino Amendment	(\$38,518,872)	(\$38,518,872)
182 of 2019	Tax Competitiveness and Relief Act of 2019 (income tax)	(\$25,600,000)	(\$74,100,000)
201 of 2019	adopt IRC provisions for Opportunity Zones; provide state tax incentives	(\$2,600,000)	(\$2,600,000)
580 of 2019	increase cigarette paper tax; raise tobacco age to 21; abolish border zone	(\$1,691,000)	(\$1,775,000)
870 of 2019	adopt recent changes to the internal revenue code	(\$1,500,000)	\$320,600
110 of 2019	amend distribution of security dept fees	(\$1,000,000)	(\$1,200,000)
1073 of 2019	amend the water resource conservation & development incentives act	(\$294,000)	(\$587,000)
583 of 2019	provide exemption of sales and use tax on certain withdrawals of stock	(\$291,000)	(\$391,311)
772 of 2019	sales tax refund for machinery used to modify/replace/repair molds & dies	(\$78,265)	(\$132,172)
819 of 2019	AR Tax Reform Act of 2019; reforms sales, income, property & franchise taxes	(\$25,157)	(\$33,542)
1066 of 2019	provide tax incentives for art projects along designated Hwys	(\$25,000)	(\$25,000)
840 of 2019	create sales tax exemption for washer-extractors used by a fire department	(\$13,417)	(\$17,028)
825 of 2019	creates a inc. tax deduction for contributions to disability savings (ABLE) acct	(\$10,000)	(\$10,000)
869 of 2019	online insurance verification; transfers \$1.5M yearly from Insurance Fund	\$0	(\$3,000,000)
1006 of 2019	extend tourist facilities payments through FY2025	\$0	(\$887,908)
822 of 2019	remote sellers; corporate NOL; sales factor; car washes	\$21,543,027	\$11,076,985
705 of 2019	amend distribution of gas assessment fees	\$2,200,000	\$2,000,000
457 of 2019	reduce salary credit for insurance premium tax	\$860,000	\$3,900,000
2019 Regular Session Total (Plus two 2021 Regular Session Bills)		(\$47,043,684)	(\$189,980,248)

ACT	SUBJECT		
2018 Fiscal Session			
		\$0	\$0

ACT	SUBJECT	FY2018	FY2019
78/79 of 2017	Tax Reform and Relief	\$0	(\$25,250,000)
393 of 2017	Historic Rehabilitation Income Tax Credit	(\$1,000,000)	(\$1,000,000)
1125 of 2017	Amend Carry-Forward on Credit Allowed for Water Impoundments	(\$500,000)	(\$600,000)
666 of 2017	Tax Deduction for Teacher's Classroom Investment	(\$430,000)	(\$430,000)
734 of 2017	Amend Laws Associated with Unemployment Taxes and Benefits	(\$295,000)	(\$590,000)
665 of 2017	Sales and Use Tax Exemption for Sales by Charitable Organizations	(\$83,546)	(\$112,461)
763 of 2017	Income Tax Exemption - Rural Physician Recruitment Incentives	(\$20,000)	(\$20,000)
671 of 2017	Amend Excise Tax Rate for Hard Cider	(\$12,500)	(\$12,500)
141 of 2017	Amend Taxation of Military Retirement, Candy, Soft Drinks, Digital	\$3,000,000	\$5,900,000
465 of 2017	Eliminate InvestArk / Reduce Sales Tax on Equipment Repair	\$1,200,000	\$680,000
668 of 2017	Amend Disposition of Security Fees	\$1,500,000	\$0
977 of 2017	Amend Disposition of Gas Assessment Fees	\$2,900,000	\$2,900,000
2017 Regular Session Total		\$6,258,954	(\$18,534,961)

ACT	SUBJECT		
2016 Fiscal Session			
		\$0	\$0

ACT	SUBJECT	FY2016	FY2017
22 of 2015	Middle Class Tax Relief Act -- lowers selected rates	(\$22,900,000)	(\$90,300,000)
1173 of 2015	Amend Capital Gains Language (50% + \$10 million)	(\$6,000,000)	(\$11,800,000)
536 of 2015	Amend distribution & use of natural gas severance	(\$2,600,000)	(\$2,700,000)
1126 of 2015	Sales Tax Exemption for Solid Wastes from Resource Exploration	(\$201,046)	(\$255,158)
684 of 2015	City, County, Tourist (MLA) -- extends AR State Fair Transfer through FY17 - FY20	\$0	(\$887,908)
1238 of 2015	Better Life Experience Program for Arkansans with Disabilities	\$0	(\$24,000)

896 of 2015	Fairness of Tax Administration (provides a one-time shift in Fiscal Year collections)	\$0	\$0
1046 of 2015	Alters Distribution of Gas Assessment Fees, FY16 & 17 only	\$5,200,000	\$5,200,000
2015 Regular Session Total		(\$26,501,046)	(\$105,967,066)
ACT	SUBJECT	FY2014	FY2015
300 of 2014	Provides that sand and other proponent used in oil and gas wells are considered machinery and equipment used directly in the manufacturing process for purposes of the sales tax exemption for certain machinery and equipment.		(\$3,424,846)
2014 Fiscal Session Total (3,424,846)			
1459 of 2013	Reduce the income tax rates by 1/10 of 1%	(\$2,500,000)	(\$30,400,000)
1488 of 2013	Increase capital gains exclusion from 30% to 50% and increase standard deduction by \$200	(\$600,000)	(\$18,100,000)
1411 of 2013	Sales & Use tax exemption reduction in rate for electricity and natural gas in manufacturing	\$0	(\$12,610,000)
1408 of 2013	Income tax exemption for service pay or allowances received by active duty members of the armed services	(\$3,600,000)	(\$7,200,000)
1441 of 2013	Sales & Use tax exemption utilities used by qualifying agricultural structures and qualifying aquaculture and horticulture equipment	(\$4,000,000)	(\$6,300,000)

Tax Reductions & Other Legislation Impacting General Revenue

Reductions/Negative Numbers are in Parentheses

1404 of 2013	Sales & Use tax exemption machinery and equipment	reduction of 1% in rate for partial replacement and repair of manufacturing	\$0	(\$5,130,000)
1401 of 2013	Sales & Use tax exemption	utilities used by Grain Drying	\$0	(\$2,440,000)
1414 of 2013	Sales & Use tax exemption	dental appliances	\$0	(\$1,410,000)
1392 of 2013	Sales & Use tax exemption	certain supplies for farm machinery	(\$750,000)	(\$665,000)
1402 of 2013	Sales & Use tax exemption	timber harvesting machinery and equipment	\$0	(\$528,875)
510 of 2013	Limits tobacco products tax on cigars to 50 cents per cigar		(\$135,000)	(\$134,790)
1284 of 2013	Enacts the Claim of Right Doctrine (IRS code)		(\$100,000)	(\$125,000)
233 of 2013	Sales & Use tax exemption	pollution control equipment required by federal regulation to be used in refining of petroleum based products to remove sulfur pollutants from refined products	(\$53,000)	(\$74,840)
1452 of 2013	Income tax deduction for volunteer firefighters		\$0	(\$48,702)
139 of 2013	Increase in Timberland Tax for Forestry Commission		\$0	\$0
1474 of 2013	New Markets Jobs Act		\$0	\$0
2013 Regular Session Total			(\$11,738,000)	(\$88,592,053)

ACT	SUBJECT	FY2013
2012 Fiscal Session		\$0

ACT	SUBJECT	FY2012
755 of 2011	Reduces the rate of sales and use tax on food and food ingredients.	(\$15,500,000)
754 of 2011	Decreases the sales and use tax on natural gas and electricity used by manufacturers.	(\$5,230,000)
753 of 2011	Increases the threshold on the sales tax exemption for used cars, trailers and semitrailers.	(\$4,390,000)
736 of 2011	Income Tax relief to head of household taxpayers with two or more dependents.	(\$3,700,000)
757 of 2011	Creates a sales tax holiday for clothing, clothing accessories, school supplies and materials.	(\$1,540,000)
1166 of 2011	Establishes an investment tax credit for the rehabilitation and development of central business improvement districts.	(\$700,000)
787 of 2011	Technical corrections to income tax laws.	(\$382,000)
738 of 2011	Extends the expiration date of the Delta Geotourism Incentive Act and increases the tax credit.	(\$75,000)
998 of 2011	Provides a sales and use tax exemption for the Arkansas Black Hall of Fame Foundation, Inc.	(\$2,000)
1226 of 2011	Exempts wholesale manufacturers of beer from paying sales and use tax on kegs used to sell beer wholesale.	(\$1,000)
2011 Regular Session Total		(\$31,520,000)

ACT	SUBJECT	FY2011
2010 Fiscal Session		\$0

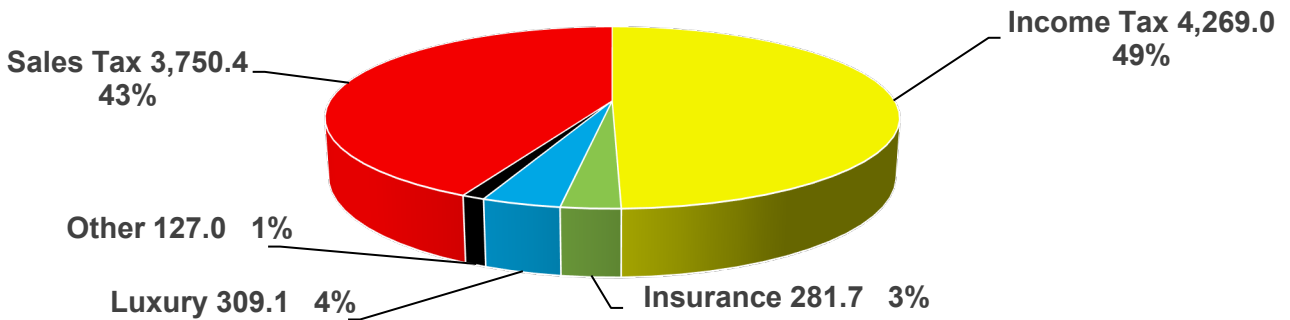
ACT	SUBJECT	FY2010
436 of 2009	To reduce the state sales and use tax rate on food and food ingredients.	(\$30,100,000)
1274 of 2009	To repeal the gross receipts tax on mini-warehouse and self-storage rental services upon certain conditions	(\$4,260,000)
695 of 2009	To reduce the sales and use tax rate on utilities used by a manufacturer.	(\$2,900,000)
498 of 2009	To encourage and foster economic development and revitalize communities by allowing a tax credit for the rehabilitation of historic structures located in Arkansas	(\$1,100,000)
1205 of 2009	To clarify that the sale of raw products at a farmer's market where the raw products are produced and sold by the producer are exempted from the gross receipts tax.	(\$150,000)
940 of 2009	To allow a city that adjoins a border city that is separated by a river from a city in another state to sell cigarettes at the rate used by the border city	(\$140,000)
795 of 2009	To amend the Nonprofit Incentive Act of 2007	(\$70,000)
1192 of 2009	To amend the delta geotourism incentive act of 2007 to expand the geographical qualifications for a geotourism tax credit.	(\$20,000)
351 of 2009	To amend the Arkansas private wetland and riparian zone creation and restoration incentives act and to provide conservation tax credits.	(\$15,000)
767 of 2009	To exempt the purchase of thermal imaging equipment to be used by law enforcement aircraft when purchased by a county government.	(\$9,900)
1176 of 2009	To exempt the Arkansas Search Dog Association, Inc., a private nonprofit entity, from payment of sales and use tax.	(\$1,000)
180 of 2009	To increase the tax on cigarettes and certain tobacco products and to authorize the Department of Finance and administration to pay the commission to the stamp deputies for certain cigarette taxes.	\$86,200,000
372 of 2009	To make technical corrections to the Arkansas income tax laws by adopting current internal revenue code provisions	\$162,000
2009 Regular Session		\$47,596,100

ACT	SUBJECT	FY2008	FY2009
110 of 2007	Act 110 (SB185) Reduces the state sales tax on food and groceries	(\$90,800,000)	(\$83,600,000)
185 of 2007	Act 185 (HB1420) Reduces the state sales tax on natural gas and electricity utilized by manufacturers	(\$15,000,000)	(\$20,300,000)
195 of 2007	Act 195 (HB1443) Low income tax credit	(\$14,700,000)	(\$16,800,000)
87 of 2007	Act 87 (HB1202) Replaces the sales tax on dyed diesel with a volume-based tax	(\$9,700,000)	(\$6,400,000)
160 of 2007	Act 160 (HB1184) Extends income tax exemption to military officers	(\$350,000)	(\$360,000)
196 of 2007	Act 196 (SB5) Allows tax-free distributions from IRAs to charitable contributions	(\$270,000)	(\$120,000)
218 of 2007	Act 218 (HB1484) Technical corrections to state income tax law -- adopts specific Internal Revenue Code	(\$240,000)	(\$206,000)
518 of 2007	Act 518 (HB2278) Geotourism investment tax credit applicable to Lower Mississippi River Delta	(\$50,000)	(\$50,000)

1607 of 2007	Act 1607 (HB2800) Increases the income tax credit, from 50% to 100%, associated with the liability for college donations	(\$50,000)	(\$60,000)
657 of 2007	Act 657 (HB2692) Allows counties (like cities) tax benefits of selling admission tickets	(\$24,000)	(\$24,000)
154 of 2007	Act 154 (SB273) Gross receipts tax exemption applied to free passes to recreational events and attractions	(\$15,000)	(\$15,000)
1203 of 2007	Act 1203 (HB2564) Provides a tax credit for small manufacturers of beer	(\$15,000)	(\$15,000)
613 of 2007	Expands allowances on depreciable assets to match IRS code	(\$4,200,000)	(\$2,500,000)
1003 of 2007	Provides financial assistance to workforce training	(\$300,000)	(\$300,000)
1596 of 2007	Provides financial assistance to amend Consolidation Incentive Act	(\$240,000)	(\$580,000)
793 of 2007	Transfer an amount of the Real Estate Transfer Tax to general revenue (only for FY08 & FY09)	\$4,500,000	\$4,500,000
869 of 2007	Levies a 1% retail beer tax	\$3,000,000	\$3,000,000
388 of 2007	Requires additional administration of charitable bingo games and raffles	\$586,000	\$586,000
732 of 2007	Tax winnings paid from electronic games of skill	\$212,000	\$265,000
368 of 2007	Clarifies the sales tax law on portable toilets	\$131,000	\$131,000
856 of 2007	Provides authority to the Arkansas Racing Commission to set licensing fees	\$120,000	\$120,000
668 of 2007	Provides fewer restrictions on foreign and domestic wineries	\$12,000	\$12,000
1011 of 2007	Clarifies the taxation of guided fishing trips	\$1,000	\$1,000
		(\$127,392,000)	(\$122,715,000)

FY2026-2027 Estimated Gross General Revenue

\$8,723.0 Million or \$8.72 Billion (05/20/26 Forecast)

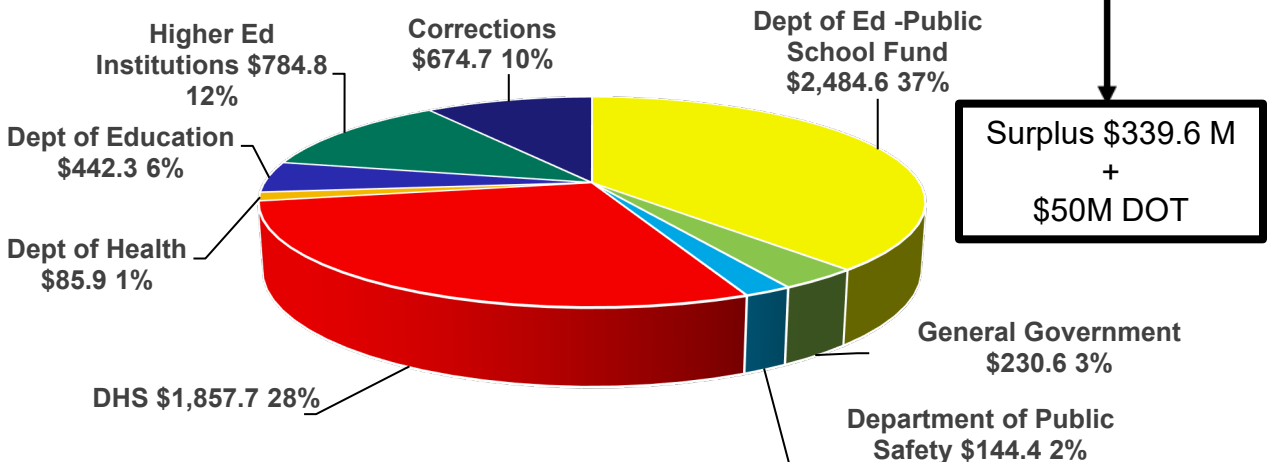


LESS

- State Central Services and the Constitutional Officers Fund \$261.7
- Highway Casino Transfer \$31.3
- Refunds and Claims \$697.3
- Econ Develop Incentive \$20.4
- Recycling Tax Credit \$38.8
- Wood Energy Products Credit \$4.0
- City / County Tourist \$0.9
- Educational Excellence \$500.4
- Educational Adequacy \$44.2
- Debt Service \$43.4

Distribution of Net Available General Revenue

\$7094.8 or \$7.09 Billion



*Arkansas Code §19-23-104; General Revenue Allotment Reserve Fund (GAD)

Distributions to State Agencies & Institutions: \$6,705.2 M, RSA 98.6% Allocation A + 1.4% B

What Your Arkansas Tax Dollar Pays For - FY2027



2.2¢	43.7¢	10.1¢	11.7¢	29¢	3.3¢
Dept. of Public Safety	Public School Fund & Dept. of Education	Dept. of Corrections	Institutions of Higher Education	DHS 27.7¢ & Dept. of Health	General Gov't & Local Aid

Excludes "Off The Top" deductions and payments such as income tax returns, claims, debt services, etc.

Act 144 of 2026 Revenue Stabilization Act

Fiscal Year 2027 allocations in the Revenue Stabilization Act to distribute general revenues to state agencies, institutions of higher educations, general government and local support total \$6.7 billion dollars, which is an increase of \$211 million over the previous fiscal year.

Below are significant changes for FY2027:

- Department of Agriculture has a total increase of \$3.3 million including transfer of the hunger coalition program with \$995,113 in funding from DHS-County Operations and \$2.3 million for 2025 pay plan implementation.
- Division of Corrections has a total increase of \$91.8 million, including a \$46 million transfer from Community Correction for community correction centers, \$40 million for 2025 pay plan implementation and \$5 million for increases to medical contract.
- Miscellaneous Agencies has a total increase of \$28.5 million, including \$7 million for Drug Task Forces, \$5 million for Department of Inspector General for SNAP error rate, \$6 million for Faith Based Initiatives, and \$10.5 million for Act 989 of 2025 drivers license installment fees.
- State Police has a total increase \$15.9 million, including \$10 million for 2025 pay plan implementation and \$5.9 million for Act 989 of 2025 drivers license installment fees.
- Children's Educational Freedom Accounts total \$309 million, a \$122 million increase over the previous year to include one-time funds utilized in FY2026.

There were six fund transfer sections, totaling \$518.7 million, included in Act 144 of 2026:

- 4 Transfers to existing set-asides effective July 1, 2026
 - Medicaid Sustainability - \$100 Million
 - Children's Educational Freedom Accounts - \$70 Million
 - Various General Discretionary Majority Vote - \$43.7 Million
 - Motor Vehicle -\$5 Million
- 2 Transfers to Department of Commerce - Arkansas Economic Development Commission Quick Action Closing Fund effective upon passage and approval
 - Advanced Manufacturer Facility - \$150 Million
 - Public Road Improvement related to Advanced Manufacturer Facility - \$150 Million
 - Transfers only made if manufacturer chooses AR

2026-2027 REVENUE STABILIZATION LAW ALLOCATIONS

FUND ACCOUNTS	2026-2027 FISCAL YEAR			
	2025-26 FY Forecast Distribution	"A"	"B"	TOTAL ALLOCATION
PUBLIC SCHOOL FUND				
Div. of Elementary and Secondary Education	\$ 2,443,582,431	\$ 2,443,582,431	\$ -	\$ 2,443,582,431
State Library	5,641,919	5,246,985	394,934	\$ 5,641,919
Career and Technical Education	26,883,872	25,002,001	1,881,871	\$ 26,883,872
Career and Technical Education - Adult Education	8,489,176	7,894,934	594,242	\$ 8,489,176
TOTAL - PUBLIC SCHOOL FUND	\$ 2,484,597,398	\$ 2,481,726,351	\$ 2,871,047	\$ 2,484,597,398
GENERAL EDUCATION FUND				
Div. of Elementary and Secondary Education	\$ 18,282,199	\$ 18,282,199	\$ -	\$ 18,282,199
Educ. Facilities Partnership	0	0	0	\$ -
Div. of Academic Facilities & Transportation	3,052,280	3,052,280	0	\$ 3,052,280
Educational Television	5,986,636	5,986,636	0	\$ 5,986,636
School for the Blind	8,392,869	-	0	\$ -
School for the Deaf and Blind	12,098,079	20,490,948	0	\$ 20,490,948
State Library	3,923,088	3,648,472	274,616	\$ 3,923,088
Rehabilitation Services	11,942,101	11,106,154	835,947	\$ 11,942,101
Child Care Grant	7,056,193	7,056,193	0	\$ 7,056,193
Child Care/Early Childhood Education	2,589,553	2,589,553	0	\$ 2,589,553
Subtotal - General Education	\$ 73,322,998	\$ 72,212,435	\$ 1,110,563	\$ 73,322,998
Technical Institutes:				
Northwest TI	\$ 3,388,836	\$ 3,151,617	\$ 237,219	\$ 3,388,836
Subtotal - Technical Inst.'s	\$ 3,388,836	\$ 3,151,617	\$ 237,219	\$ 3,388,836
TOTAL GENERAL ED. FUND	\$ 76,711,834	\$ 75,364,052	\$ 1,347,782	\$ 76,711,834
HUMAN SERVICES FUND				
DHS-Administration	\$ 25,037,046	\$ 23,284,453	\$ 1,752,593	\$ 25,037,046
Children & Family Services	139,733,393	129,952,055	9,781,338	\$ 139,733,393
Youth Services	53,431,260	49,691,072	3,740,188	\$ 53,431,260
Devel. Disab. Services	65,603,057	61,010,843	4,592,214	\$ 65,603,057
Medical Services	2,564,587	2,385,066	179,521	\$ 2,564,587
DHS-Grants	1,402,725,705	1,402,725,705	0	\$ 1,402,725,705
Behavioral Health Services	104,981,456	97,632,754	7,348,702	\$ 104,981,456
Provider Services & Quality Assurance	5,998,017	5,578,156	419,861	\$ 5,998,017
County Operations	58,700,789	57,705,676	0	\$ 57,705,676
TOTAL HUMAN SERVICES FUND	\$ 1,858,775,310	\$ 1,829,965,780	\$ 27,814,417	\$ 1,857,780,197

2026-2027 REVENUE STABILIZATION LAW ALLOCATIONS

FUND ACCOUNTS	2025-26 FY Forecast Distribution	"A"	"B"	TOTAL ALLOCATION
STATE GENERAL GOV'T FUND				
Div. of Ark. Heritage	\$ 7,755,838	\$ 7,212,929	\$ 542,909	\$ 7,755,838
Dept. of Agriculture	19,870,371	21,528,662	1,620,437	\$ 23,149,099
Dept. of Labor and Licensing	4,019,479	3,738,115	281,364	\$ 4,019,479
Div. of Higher Education	12,066,588	12,066,588	0	\$ 12,066,588
Higher Education Grants	43,619,625	43,619,625	0	\$ 43,619,625
Economic Development Commission	20,660,189	19,213,976	1,446,213	\$ 20,660,189
Div. of Correction	343,674,492	431,457,721	0	\$ 431,457,721
Div. of Correction - Medical Contract	139,398,915	144,398,915	0	\$ 144,398,915
Div. of Community Correction	107,773,354	60,957,735	0	\$ 60,957,735
Dept. of the Military	8,931,344	8,306,150	625,194	\$ 8,931,344
Parks & Tourism	22,082,257	22,082,257	0	\$ 22,082,257
Div. of Environmental Quality	4,297,361	3,996,546	300,815	\$ 4,297,361
Miscellaneous Agencies	83,280,732	102,041,390	5,776,643	\$ 107,818,033
TOTAL STATE GENERAL GOV'T	\$ 817,430,545	\$ 880,620,609	\$ 10,593,575	\$ 891,214,184
OTHER FUNDS				
County Aid	\$ 21,428,616	\$ 19,928,613	1,500,003	\$ 21,428,616
County Jail Reimbursement	34,800,000	34,800,000	0	\$ 34,800,000
Crime Information System	2,204,581	2,204,581	0	\$ 2,204,581
Child Support Enforcement	13,288,801	12,358,585	930,216	\$ 13,288,801
Health Department	82,752,300	77,059,639	5,792,661	\$ 82,852,300
Performance Fund	3,150,000	0	0	\$ -
Municipal Aid	29,372,099	27,316,052	2,056,047	\$ 29,372,099
Div. of Arkansas State Police	94,140,872	103,150,337	7,318,720	\$ 110,469,057
Div. of Workforce Services - New Hire Registry	150,000	139,500	10,500	\$ 150,000
Div. of Workforce Services - Adult Education	1,057,391	983,374	74,017	\$ 1,057,391
Div. of Workforce Services - Manuf. Extens. Network	679,545	631,977	47,568	\$ 679,545
Services for the Blind	1,972,456	1,834,384	138,072	\$ 1,972,456
Skills Development Fund	3,608,348	3,355,764	252,584	\$ 3,608,348
Children's Educational Freedom Account	187,487,318	309,487,318	0	\$ 309,487,318
Sustainable Bldng Main't Prog for Inst. of Higher Ed	2,881,420	0	0	\$ -
TOTAL OTHER FUNDS	\$ 478,973,747	\$ 593,250,124	\$ 18,120,388	\$ 611,370,512
INST'S OF HIGHER EDUCATION				
Arkansas State University	\$ 62,862,957	\$ 64,866,267	\$ -	\$ 64,866,267
Arkansas Tech University	35,628,929	36,461,729	0	\$ 36,461,729
Henderson State University	18,457,299	17,971,602	0	\$ 17,971,602
Southern Arkansas University	17,733,361	19,015,278	0	\$ 19,015,278
UA-Fayetteville	136,032,727	140,385,133	0	\$ 140,385,133
UA - System	3,479,474	3,479,474	0	\$ 3,479,474
UA - Archeological Survey	2,369,274	2,369,274	0	\$ 2,369,274
UA - Agriculture	65,800,138	65,800,138	0	\$ 65,800,138
UA - Clinton School	2,336,896	2,336,896	0	\$ 2,336,896
UA - Criminal Justice Institute	2,458,634	2,458,634	0	\$ 2,458,634
UA - Math, Science and Arts School	1,133,048	1,133,048	0	\$ 1,133,048
U of A - Ft. Smith	20,886,786	21,146,708	0	\$ 21,146,708
UA-Little Rock	58,929,169	57,476,668	0	\$ 57,476,668
UA-Medical Sciences	93,012,881	93,012,881	0	\$ 93,012,881
UAMS - Child Abuse/Rape/Domestic Violence	350,000	350,000	0	\$ 350,000
UAMS - Pediatrics/Psychiatric Research	1,985,100	1,985,100	0	\$ 1,985,100
UAMS - Indigent Care	5,438,340	5,438,340	0	\$ 5,438,340
UA-Monticello	16,362,815	16,362,815	0	\$ 16,362,815
UA-Pine Bluff	21,464,639	21,233,745	0	\$ 21,233,745
UA-Pine Bluff - 1890 Land Grant State Match	5,800,000	5,800,000	0	\$ 5,800,000
University of Central Arkansas	55,018,565	53,564,626	0	\$ 53,564,626
Sub-Total Four Year	\$ 627,541,032	\$ 632,648,356	\$ -	\$ 632,648,356

2026-2027 REVENUE STABILIZATION LAW ALLOCATIONS

FUND ACCOUNTS	2025-26 FY Forecast Distribution	"A"	"B"	TOTAL ALLOCATION
Arkansas Northeastern College	\$ 8,845,933	\$ 8,612,168	\$ -	\$ 8,612,168
Arkansas State University - Beebe	11,333,296	11,333,296	0	\$ 11,333,296
Arkansas State Univ.-Mountain Home	3,571,700	3,630,147	0	\$ 3,630,147
Arkansas State University - Newport	6,451,670	6,872,106	0	\$ 6,872,106
Cossatot CC of UA	3,750,333	3,859,461	0	\$ 3,859,461
U of A - East Arkansas Community College	8,708,498	8,809,839	0	\$ 8,809,839
Arkansas State University - Mid-South	4,058,019	3,950,780	0	\$ 3,950,780
Arkansas State University - Mid-South - ADTEC	1,527,000	1,527,000	0	\$ 1,527,000
National Park College	8,995,082	9,098,158	0	\$ 9,098,158
North Arkansas College of the UA	7,529,669	7,787,709	0	\$ 7,787,709
NorthWest Arkansas Cmty. College	11,479,213	11,701,713	0	\$ 11,701,713
Phillips Cmty. College of the UA	8,756,310	8,756,826	0	\$ 8,756,826
U of A - Cmty. College at Rich Mountain	3,656,930	3,549,348	0	\$ 3,549,348
SAU-Tech	5,525,530	5,528,091	0	\$ 5,528,091
SAU-Tech - Environmental Training Academy	375,036	375,036	0	\$ 375,036
SAU-Tech - Fire Training Academy	1,780,943	1,780,943	0	\$ 1,780,943
South Arkansas College	5,962,675	5,962,675	0	\$ 5,962,675
U of A - Cmty. College at Batesville	4,318,464	4,393,950	0	\$ 4,393,950
U of A - Cmty. College at Hope-Texarkana	4,554,683	4,440,099	0	\$ 4,440,099
U of A - Cmty. College at Morrilton	5,073,879	5,330,150	0	\$ 5,330,150
Sub-Total Two Year	\$ 116,254,863	\$ 117,299,495	\$ -	\$ 117,299,495
Technical Colleges:				
Black River	\$ 7,187,648	\$ 6,659,119	\$ -	\$ 6,659,119
Arkansas State University Three Rivers	3,347,546	3,547,197	0	\$ 3,547,197
Ozarka College	3,183,318	3,099,194	0	\$ 3,099,194
U of A - Pulaski Tech	14,694,332	14,854,668	0	\$ 14,854,668
Southeast Arkansas College	5,301,408	5,388,403	0	\$ 5,388,403
Sub-Total Technical Colleges	\$ 33,714,252	\$ 33,548,581	\$ -	\$ 33,548,581
TOTAL INST'S OF HIGHER ED.	\$ 777,510,147	\$ 783,496,432	\$ -	\$ 783,496,432
GRAND TOTAL	<u>\$ 6,493,998,981</u>	<u>\$ 6,644,423,348</u>	<u>\$ 60,747,209</u>	<u>\$ 6,705,170,557</u>

Prepared by BLR-Budget and Fiscal Review

MISCELLANEOUS AGENCIES FUND - REVENUE STABILIZATION AMENDMENT

FISCAL YEAR 2027

Fund Accounts	FY2026				Over
	Forecast	"A"	"B"	Total	FY2026
AVAILABLE	83,280,732	102,041,390	5,776,643	107,818,033	29.46%
LESS: DFA - State's Contributions	1,772,927	1,772,927		1,772,927	0.00%
AVAILABLE FUNDING FOR REMAINDER:	81,507,805	100,268,463	5,776,643	106,045,106	30.10%
Administrative Office of the Courts	-	3,390,177	-	3,390,177	100.00%
APERS - State Police Retirement	-	1,545,068	-	1,545,068	100.00%
Dept. of Agri - Fair Related Expenses	1,519,272	1,519,272	-	1,519,272	0.00%
Dept. of Agri - Natural Resources Commission	6,715,203	6,245,139	553,920	6,799,059	1.25%
Dept. of Agri - Rural Fire Protection	50,000	46,500	3,500	50,000	0.00%
Dept. of Agri - State Meat Inspection Program	250,000	232,500	17,500	250,000	0.00%
Dept. of Commerce - Waterways Commission	274,195	255,001	19,194	274,195	0.00%
Dept. of Commerce-Wine Prod Council	-	-	-	-	0.00%
Dept. of Corrections - Post Prison Transfer Board	2,607,124	2,607,124	-	2,607,124	0.00%
Dept. of Corrections - Sentencing Commission	524,936	488,190	36,746	524,936	0.00%
Dept. of Education - Martin Luther King, Jr. Commission	366,460	366,460	-	366,460	0.00%
DFA - Administration of Justice Fund	-	5,204,654	-	5,204,654	100.00%
DFA - Alcohol Beverage Control	-	-	-	-	0.00%
DFA - Alcohol Beverage & Tobacco Control	3,691,605	3,691,605	-	3,691,605	0.00%
DFA - Assessment Coordination Dept.	591,144	591,144	-	591,144	0.00%
DFA - Child Advocacy Centers	2,331,791	2,168,566	163,225	2,331,791	0.00%
DFA - Child Welfare Restructuring	259,810	241,623	18,187	259,810	0.00%
DFA - Children's Hospital	3,322,715	3,090,125	232,590	3,322,715	0.00%
DFA - Dept Justice Non-Victim Assistance	950,000	883,500	66,500	950,000	0.00%
DFA - Developmental Disabilities Council	35,896	35,896	-	35,896	0.00%
DFA - Driver Services	-	450,546	-	450,546	100.00%
DFA - Drug Task Force	-	6,510,000	490,000	7,000,000	100.00%
DFA - Pregnancy Centers	-	-	-	-	0.00%
DFA - 10:33 Initiative	-	5,580,000	420,000	6,000,000	100.00%
DFA - Racing Commission	2,012,923	1,872,018	140,905	2,012,923	0.00%
DFA - UAMS-Child Abuse/Violence	60,377	56,151	4,226	60,377	0.00%
DFA - Various Grants & Expenses	913,406	849,468	63,938	913,406	0.00%
DFA - Victims of Crime Justice Assistance	341,237	317,350	23,887	341,237	0.00%
Dept. of Health - Health Services Agency	438,172	438,172	-	438,172	0.00%
Dept. of Health - Spinal Cord Commission	2,476,418	2,303,069	173,349	2,476,418	0.00%
Dept. of Health - Minority Health Commission	211,174	211,174	-	211,174	0.00%
Dept. of Inspector General- Fair Housing Commission	462,702	294,702	-	294,702	-36.31%
Dept. of Inspector General - Office of Medicaid Inspector Genera	1,101,320	1,180,468	88,852	1,269,320	15.25%
Dept. of Inspector General	-	4,650,000	350,000	5,000,000	100.00%
Dept. of Military - Nat'l Guard Museum	-	-	-	-	0.00%
Dept. of Parks, Heritage, & Tourism - Capitol Zoning Commission	254,672	236,845	17,827	254,672	0.00%
Dept. of Parks, Heritage, & Tourism - War Memorial Stadium Cor	425,264	395,496	29,768	425,264	0.00%
Dept. of Parks, Heritage, & Tourism - Wine Prod Council	4,750	4,418	332	4,750	0.00%
Dept. of Public Safety - Crime Laboratory	15,009,259	13,958,611	1,050,648	15,009,259	0.00%
Dept. of Public Safety - Crime Victims Reparation	1,600,000	1,488,000	112,000	1,600,000	0.00%
Dept. of Public Safety - Emergency Management	9,697,499	9,018,674	678,825	9,697,499	0.00%
Dept. of Public Safety - Emergency Management Fire Prevention	30,000	27,900	2,100	30,000	0.00%
Dept. of Public Safety - Law Enf. Standards & Trng.	5,201,651	4,837,535	364,116	5,201,651	0.00%
Dept. of Public Safety - LESO	102,085	94,939	7,146	102,085	0.00%
Dept. of Public Safety - Crim Deten Facil Review & Transport Juve	50,639	47,094	3,545	50,639	0.00%
DSAS - Building Authority Division	2,212,759	2,212,759	-	2,212,759	0.00%
DSAS - Office of Geographic Information	1,888,356	1,756,171	132,185	1,888,356	0.00%
Dept. of Veterans' Affairs	3,605,183	3,334,001	250,946	3,584,947	-0.56%
Dept. of Veterans' Affairs - Disabled Veterans Service Office	52,902	48,019	-	48,019	-9.23%
Dept. of Veterans' Affairs - Veterans Child Welfare Serv. Off.	137,937	151,642	11,414	163,056	18.21%
Ethics Commission	1,152,605	1,152,605	-	1,152,605	0.00%
Highway & Trans. Department	332,874	309,573	23,301	332,874	0.00%
Jud. Discipline & Disability Comm.	764,292	710,792	53,500	764,292	0.00%
State Bd.of Election Commissioners	5,013,351	876,351	-	876,351	-82.52%
UAMS - Various Programs	825,035	767,283	57,752	825,035	0.00%
UAMS - Certified Nurse Midwifery Program	500,000	465,000	35,000	500,000	0.00%
Unallocated	1,138,812	1,059,093	79,719	1,138,812	0.00%
TOTAL	81,507,805	100,268,463	5,776,643	106,045,106	30.10%

FY 2027 General Revenue Allocations			
(Red is Miscellaneous Agencies Fund/ Black is RSA Allocation / Blue is Agency Total)			
Division of Elementary & Secondary Education	2,443,582,431	Department of Agriculture	23,149,099
State Library	5,641,919	Fair Expenses	1,519,272
Career and Technical Education	26,883,872	Natural Resources Commission	6,799,059
Career & Tech Ed. - Adult Education	8,489,176	Rural Fire Protection	50,000
Department of Education Public School Fund	\$ 2,484,597,398	Meat Inspection Program	250,000
DESE - Education Freedom Accounts	309,487,318	Total Department of Agriculture	\$ 31,767,430
Division of Elementary & Secondary Education	18,282,199	Economic Development Commission	20,660,189
Education Facilities Partnership	0	Div. of Workforce Services - New Hire Registry	150,000
Div of Academic Facilities & Transportation	3,052,280	Div. of Workforce Services - Adult Education	1,057,391
Educational Television	5,986,636	Div. of Workforce Services - Man Ext Net	679,545
School for the Deaf & Blind	20,490,948	State Services for the Blind	1,972,456
State Library	3,923,088	Skills Development Fund	3,608,348
Rehabilitation Services	11,942,101	Waterway Commission	274,195
Child Care Grant	7,056,193	Total Department of Commerce	\$ 28,402,124
Child Care/Early Childhood Education	2,589,553	Fair Housing Commission	294,702
Northwest TI	3,388,836	Medicaid Inspector General	1,269,320
Division of Higher Education	12,066,588	Department of Inspector General	5,000,000
Higher Education Grants	43,619,625	Total Department of Inspector General	\$ 6,564,022
Martin Luther King Jr. Commission	366,460	Division of Arkansas Heritage	7,755,838
Total General Education Funds	\$ 442,251,825	Parks and Tourism	22,082,257
Total Institutions of Higher Education	783,496,432	Capitol Zoning Commission	254,672
UAMS Midwifery Program	500,000	War Memorial Stadium Commission	425,264
UAMS Various Programs	825,035	Wine Producers Council	4,750
Total Higher Education Institutions	\$ 784,821,467	Total Department of Parks, Heritage & Tourism	\$ 30,522,781
DHS Administration	25,037,046	Child Support Enforcement	13,288,801
Children and Family Services	139,733,393	Administration of Justice Fund	5,204,654
Youth Services	53,431,260	Alcohol Beverage & Tobacco Control	3,691,605
Developmental Disabilities Services	65,603,057	Assessment Coordination	591,144
Medical Services	2,564,587	Child Advocacy Centers	2,331,791
DHS - Grants (Medicaid)	1,402,725,705	Child Welfare Restructuring	259,810
Aging, Adult and Behavioral Health	104,981,456	Children's Hospital	3,322,715
Provider Services and Quality Assurance	5,998,017	Department of Justice Non-Victim Assistance	950,000
County Operations	57,705,676	Developmental Disabilities Council	35,896
Total Department of Human Services	\$ 1,857,780,197	Driver Services	450,546
Division of Correction	431,457,721	Drug Task Force	7,000,000
Div. of Correction - Medical Contract	144,398,915	10:33 Initiative	6,000,000
Division of Community Correction	60,857,735	Racing Commission	2,012,923
County Jail Reimbursement	34,800,000	UAMS Child Abuse/Violence Prevention	60,377
Post Prison Transfer Board	2,607,124	Various Grants & Expenses	913,406
Sentencing Commission	524,936	Victims of Crime Justice Assistance	341,237
Total Department of Corrections	\$ 674,646,431	Total Department of Finance & Administration	\$ 46,454,905
Division of Arkansas State Police	110,469,057	Building Authority Division	2,212,759
Crime Information Center	2,204,581	Geographic Information	1,888,256
Crime Laboratory	15,009,259	Total Department of Shared Administrative Services	\$ 4,101,015
Crime Victims Reparations	1,600,000	Department of the Military	8,931,344
Emergency Management	9,697,499	Department of Labor and Licensing	4,019,479
Emergency Management Fire Prevention	30,000	Division of Environmental Quality	4,297,361
Law Enforcement Standards & Training	5,201,651	County Aid	21,428,616
LESO	102,085	Municipal Aid	29,372,099
Criminal Detention Facilities & Juvenile Offenders	50,639	Administrative Office of the Courts	3,390,177
Total Department of Public Safety	\$ 144,364,771	APERS-ASP Retirement	1545068
Department of Health	82,852,300	Election Commissioners	876,351
Health Services Permit Agency	438,172	Ethics Commission	1,152,605
Spinal Cord Commission	2,476,418	Judicial Discipline & Disability Commission	764,292
Minority Health Commission	211,174	Transportation Department	332,874
Total Department of Health	\$ 85,978,064	Miscellaneous Agencies Fund Unallocated	1,138,812
Veterans Affairs	3,584,947	Total General Government & Local Aid	\$ 77,249,078
Disabled Veterans Service Office	48,019		
Veterans Child Welfare Service Office	163,056	Total FY2027 RSA Allocations	\$ 6,705,170,557
Total Department of Veterans Affairs	\$ 3,796,022		

95th General Assembly Fiscal Session Appropriated Position Totals FY2027

Position Totals	FY2027 Appropriated Positions
State Executive Departments	27,657
Independent Agencies and Constitutional Offices	8,349
Institutions of Higher Education	40,005
Total State Government Positions Authorized	76,011

Business Area	Department And Division Names	FY27 Authorized Position Totals	FY27 HB or SB# / Act #
9901	DEPARTMENT OF AGRICULTURE	67	SB36 / 135
400	Agriculture, Department of	673	SB36 / 135
AGRICULTURE DEPARTMENT TOTAL		740	
9902	DEPARTMENT OF COMMERCE	59	SB8 / 129
790	Economic Development Commission	68	SB8 / 129
402	Aeronautics Department	6	SB6 / 3
341	Waterways Commission, Arkansas	3	HB1046 / 47
405	Bank Department, State	92	HB1028 / 35
425	Insurance Department	188	SB7 / 147
410	Securities Department	41	HB1028 / 35
810	Workforce Services, Department of	1050	SB10 / 130
COMMERCE DEPARTMENT TOTAL		1,507	
9903	DEPARTMENT OF CORRECTIONS	285	HB1011 / 120
480	Correction, Department of	5,060	HB1011 / 120
485	Community Correction, Department of	912	HB1010 / 119
323	Post Prison Transfer Board	21	SB35 / 14
328	Sentencing Commission, Arkansas	3	SB34 / 13
CORRECTIONS DEPARTMENT TOTAL		6,281	
9904	DEPARTMENT OF EDUCATION	88	HB1005 / 156
500	Department of Education	319	HB1005 / 156
500	Department of Education - Public School Fund	49	HB1007 / 157
500	Department of Education - Office of Early Childhood	138	HB1055 / 126
500	Department of Education-Public School Facilities/Transportation	32	HB1059/ 53
516	Department of Education - Educational Television Division (AR PBS)	92	SB59 / 155
590	Career Education, Department of	44	HB1054 / 101
513	AR School for the Deaf & Blind	235	SB57 / 26
519	State Library, Arkansas	43	HB1060 / 70
700	Higher Education, Department of	52	SB58 / 138
552	Northwest Technical Institute	79	SB58 / 138
318	Martin Luther King, Jr. Commission	4	HB1056 / 50

95th General Assembly Fiscal Session Appropriated Position Totals FY2027

EDUCATION DEPARTMENT TOTAL		1,175	
9905	DEPARTMENT OF ENERGY AND ENVIRONMENT	63	HB1066 / 169
930	AR Department of Environmental Quality	349	HB1066 / 169
430	Liquefied Petroleum Gas Board	6	SB18 / 8
440	Oil & Gas Commission - includes Geological Surv.	55	HB1074/ 61
ENERGY & ENVIORNMENT DEPARTMENT TOTAL		473	
9906	DEPARTMENT OF FINANCE AND ADMINISTRATION	46	HB1068 / 170
610	DFA- Management Services Division	187	HB1068 / 170
611	DFA- Alcohol Beverage Control Administration Division	71	HB1051 / 165
630	DFA- Revenue Services Division	1545	HB1068 / 170
631	DFA- Regulatory and Racing - Gaming Commission	54	HB1051 / 165
634	DFA- Child Support Enforcement, Office of	775	HB1038 / 40
490	Assessment Coordination Department	33	SB2 / 74
FINANCE & ADMINISTRATION DEPARTMENT TOTAL		2,711	
9907	DEPARTMENT OF HEALTH	1	HB1036 / 163
645	Health, Arkansas Department of (incl Tobacco Prev & Cess)	2,252	HB1035 & HB1036 / 162 & 163
334	Tobacco Settlement Commission, Arkansas	1	SB5/ 65
319	Minority Health Commission, Arkansas	9	SB9/SB11/ 4 & 5
665	Health Services Permit Agency	4	HB1027/ 34
228	Counseling Examiners Board	4	SB4 / 146
246	Physical Therapy, Arkansas State Board of	2	SB4 / 146
254	Social Work Licensing Board	2	SB4 / 146
265	Chiropractic Examiners Board	2	SB4 / 146
268	Dental Examiners Board	2	SB4 / 146
270	Dietetics Licensing Board	2	SB4 / 146
274	Medical Board	34	SB4 / 146
277	Nursing Board	33	SB4 / 146
279	Dispensing Opticians Board	1	SB4 / 146
280	Optometry Board	2	SB4 / 146
283	Pharmacy Board	10	SB4 / 146
289	Psychology Board, Arkansas	2	SB4 / 146
292	Speech-Language Pathology & Audiology Board	2	SB4 / 146
295	Spinal Cord Commission	25	SB4 / 146
HEALTH DEPARTMENT TOTAL		2,390	
9908	DEPARTMENT OF HUMAN SERVICES	1	HB1023 / 160
710	DHS- Aging, Adult, and Behavioral Health Services	1199	SB21 & HB1062 / 149 & 71
710	DHS- Children & Family Services Division	1420	SB22 / 77
710	DHS- County Operations Division	2010	HB1077 / 127

95th General Assembly Fiscal Session Appropriated Position Totals FY2027

710	DHS- Developmental Disabilities Services Division	2489	SB24 / 150
710	DHS- Directors Office of Department of Human Services	643	HB1023 / 160
710	DHS- Medical Services Division (Includes 1 Medicaid Expansion position)	92	SB20 & HB1062/ 132 & 71
710	DHS- Youth Services Division	122	SB23 / 133
710	DHS- Provider Services and Quality Assurance	186	HB1014/ 69
HUMAN SERVICES DEPARTMENT TOTAL		8,162	
9909	DEPARTMENT OF INSPECTOR GENERAL	48	SB19/76
35	Medicaid Inspector General Office	25	SB19/76
229	Fair Housing Commission, Arkansas	11	SB19/76
INSPECTOR GENERAL DEPARTMENT TOTAL		84	
9910	DEPARTMENT OF LABOR AND LICENSING	28	HB1061 / 54
800	Labor, Department of	68	HB1061 / 54
390	Workers' Compensation Commission	105	SB37 / 15
	HVAC Licensing	9	HB1006 / 95
203	Accountancy Board	6	HB1006 / 95
205	Appraisers, Abrstractors and Home Inspectors	6	HB1006 / 95
206	Architects, Landscape Archts Interior Design	3	HB1006 / 95
209	Athletic Commission	1	HB1006 / 95
210	Auctioneer's Licensing Board	1	HB1006 / 95
211	Bail Bondman Licensing Board, Professional	3	HB1006 / 95
212	Barber Examiners Board, State Board of	4	HB1006 / 95
221	Collection Agencies, State Board of	4	HB1006 /95
224	Contractors Licensing Board	17	HB1006 / 95
236	Engineers & Land Surveyors Board	6	HB1006 / 95
240	Registration of Professional Geologists	1	HB1006 / 95
248	Real Estate Commission	15	HB1006 / 95
258	Towing and Recovery Board	3	HB1006 / 95
263	Fire Protection Licensing Board	3	HB1006 / 95
305	Manufactured Home Commission	3	HB1006 / 95
320	Motor Vehicle Commission	6	HB1006 / 95
LABOR & LICENSING DEPARTMENT TOTAL		292	
9911	DEPARTMENT OF THE MILITARY	455	HB1078/103
MILITARY DEPARTMENT TOTAL		455	
9912	DEPARTMENT OF PARKS, HERITAGE, & TOURISM	104	HB1024 / 124
865 -887	Heritage Department	133	HB1024/ 124
900	Parks & Tourism, Department of	735	SB15 / 148
315	Capitol Zoning District Commission	3	SB16 / 131
PARKS & TOURISM DEPARTMENT TOTAL		975	
9913	DEPARTMENT OF PUBLIC SAFETY	105	HB1009 / 118

95th General Assembly Fiscal Session Appropriated Position Totals FY2027

950	Law Enforcement Standards & Training, Commission on	56	HB1009 / 118
955	Crime Laboratory, State	169	HB1009 / 118
960	State Police, Arkansas	1096	HB1009 / 118
990	Crime Information Center, Arkansas	55	HB1009 / 118
995	Emergency Management	127	HB1008 / 158
PUBLIC SAFETY DEPARTMENT TOTAL		1,608	
9914	DEPARTMENT OF SHARED ADMINISTRATIVE SERVICES (Statewide Shared Services)	210	SB3 / 145
615	Building Authority	61	SB3 / 145
470	Office of State Technology (formerly DIS)	215	SB3 / 145
472	Geographic Information Services, Office of	13	SB3 / 145
SHARED ADMIN SERVICES DEPARTMENT TOTAL		499	
9915	DEPARTMENT OF VETERANS AFFAIRS	305	SB38/ 16
VETERANS AFFAIRS DEPARTMENT TOTAL		305	
Authorized Positions for the Departments		FY27 Appropriation Total	
Grand Total		27,657	

Business Area	Independent Executive Agencies and Constitutional Offices	FY27 Authorized Position Totals	FY27 HB or SB# / Act #
2	House of Representatives	44	HB1003 / 27
5	Senate	21	SB1 / 73
9	Legislative Audit, Division of	296	HB1042 / 43
11	Legislative Research, Bureau of	134	SB33 / 12
18	Court of Appeals	49	HB1044 / 45
23	Administrative Office of the Courts	401	SB31 & SB32/ 152 & 79
28	Prosecutor Coordinator, Office of the	18	SB54/ 25
32	Supreme Court	77	SB55 / 137
34	Governor, Office of	59	SB30 / 134
51	Lieutenant Governor, Office of the	5	SB29 / 151
53	Attorney General, Office of the	192	HB1031/ 38
59	Auditor of State	321	SB51 & SB53 / 154 & 82
61	Lands, Commissioner of State	42	HB1045/ 46
63	Secretary of State	187	HB1041 / 125
69	Treasurer of State	33	HB1034 / 161
80	Game & Fish Commission	647	SB14 / 75
90	Highway & Transportation	4558	HB1020 / 123
232	Election Commissioners, State Board of	9	HB1037 / 164
238	Ethics Commission	11	SB12 / 6

95th General Assembly Fiscal Session Appropriated Position Totals FY2027

241	Judicial Discipline and Disability Commission	6	SB13 / 66
311	Disability Determination for Social Security Administration	594	HB1040 / 42
314	Governor's Mansion Commission	9	HB1043 / 44
324	Public Defender Commission, Arkansas	345	SB52 / 81
360	Claims Commission, Arkansas State	10	HB1012 / 28
370	Public Employee Retirement System	78	HB1063 / 55
375	Teacher Retirement System	87	SB17 / 7
450	Public Service Commission, Arkansas	116	HB1073 / 72
Independent Executive Agencies and Constitutional Offices		FY27 Appropriation Total	
Grand Total		8,349	

Institutions of Higher Education		FY27 Authorized Position Totals	FY27 HB or SB# / Act #
100	Henderson State	555	HB1071 / 59
105	Southern Arkansas University - SAU	529	HB1070 / 58
115	SAU - Tech	333	SB47 / 21
120	ASU- Beebe	502	SB49 / 23
125	ASU - Jonesboro and Biosciences Inst	2,313	SB39 & HB1067 / 67 & 56
128	ASU - Mountain Home	198	HB1026 / 33
129	ASU - Newport	341	SB50 / 24
130	Arkansas Tech - ATU	1,561	HB1016 / 97
135	University of Arkansas Fayetteville (UAF) / System Office / Division of Agriculture	7,660	SB41 & SB40 & SB43/ 153 & 17 & 136
145	University of AR Little Rock - UALR	1,988	HB1053 / 167
150	University of AR for Medical Sciences - UAMS	12,874	SB42 & HB1058 / 80 & 52
155	U of A - Monticello - UAM	645	SB45 / 19
160	U of A - Pine Bluff - UAPB	880	SB48 / 22
165	University of Central Arkansas - UCA	2,298	SB26 / 78
167	U of A - Community College at Hope - Texarkana	216	HB1025 / 32
168	U of A - Community College at Batesville	243	SB27 / 10
170	East Ark. Community College	286	HB1018 / 122
175	National Park Community College	380	HB1039 / 41
177	Mid-South Community College	300	HB1021 / 31
180	Arkansas Northeastern College	255	HB1047 / 48

95th General Assembly Fiscal Session Appropriated Position Totals FY2027

185	North Arkansas College	381	HB1057 / 51
190	U of A - Phillips Community College	296	HB1072 / 60
192	Rich Mountain Community College	156	HB1013 / 96
193	South Ark. Community College	302	SB28 / 11
195	U of A - Fort Smith	1025	HB1076 / 63
198	Northwest Ark Community College	1137	HB1065 / 102
675	Black River Technical College	222	HB1015 / 29
677	Cossatot Community College of U of A	204	HB1019 / 30
685	ASU - Three Rivers	261	SB46 / 20
687	Ozarka College	220	HB1069 / 57
689	U of A - Community College at Morrilton	289	SB25 / 9
691	Southeast Arkansas College	375	SB44 / 18
693	U of A Pulaski Tech	780	HB1032 / 39
Institutions of Higher Education		FY27 Appropriation Total	
Grand Total Appropriated		40,005	

Governors Letters Position, Appropriation and Special Language Request Summary 95th General Assembly - Fiscal Session

Gov Letter	Agency	Total Position Change	Personnel Related Notes	Appropriation Change +/-	Fund Sources	Purpose	Special Language
#1	Treasurer of State			\$150 M	Property Tax Relief Trust Fund	Homestead property tax credit distribution	
#2	Insurance Department			None	Cash	Reallocation between Op Exp and Conf & Travel to pay for Dept's annual conference	
#3	DFA - Assessment Coordination			\$100 K	General Revenue	Oper Exp to support review of real property appraisals	
#4	DOE - AETN	-1	Eliminating 1 PBS Deputy Director	(\$70,257) (\$70,260)	General Revenue Cash	Reduction in Salaries and Matching	
#5	DOE - Career & Tech Education			\$1.5 M	General Revenue	Professional development and training for counselors in college and career advising	
#6	DFA - Regulatory			\$300 K	Federal	To align budget with federal grant award	
				\$15 K	State Central Services	Overtime & Op Exp to support 24 hr casino ops	
#7	DFA - Disbursing			\$7 M	General Revenue	(New) Grants for Drug Task Force Operations	
				\$6 M	General Revenue	(New) 10:33 Initiative to connect Arkansans in crisis with faith leaders and workforce partners	
#8	DOH - Div of Health	-3	Transfers 1 Nurse Practitioner and 2 RNs to DOH - Nursing Board	(\$300,768) \$7 M	Paying Account State Health Building & Local Grant Trust Fund	Reduction in Salaries and Matching Establish appropriation for construction for the State Health Building	
#9	DHS - DAABH	2	Transfer in of 1 Division Admin and 1 Program Eligibility Spec.	\$236,982	Paying Account	Salaries and Matching for position transfers	

Governors Letters Position, Appropriation and Special Language Request Summary 95th General Assembly - Fiscal Session

Gov Letter	Agency	Total Position Change	Personnel Related Notes	Appropriation Change +/-	Fund Sources	Purpose	Special Language
#10	DHS - DCO	-3	Transfers out 1 Social Svc Supv/Exp, 1 Pgrm Elig Spec and 1 Procurement Coord.	(\$239,923)	Paying Account	Salaries and Matching for position transfers	
					General Revenue	Transfer of Hunger Coalition to Dept of Agriculture	
#11	DHS - DDS	-1	Transfers out 1 DHS Division Admin	(\$183,029)	Paying Account	Salaries and Matching for position transfers	
#12	DHS - DYS	1	Transfers in 1 Social Services Supv/Exp	\$83,293	Paying Account	Salaries and Matching for position transfers	
#13	DHS - SO	1	Transfers in 1 Procurement Coord	\$102,678	Paying Account	Salaries and Matching for position transfers	
#14	Dept of Correction - Div of Correction						<p>1. (Revised) Reallocation of Resources language to eliminate the prohibition on transfers from the County Jail Reimbursement Fund.</p> <p>2. (Revised) Carry Forward of General Revenue year end fund balance to include the Div of Corr Inmate Care and Custody Fund Account.</p>
#15	DFA - Shared Svc / Budget and Mgmt	-4	Two sections of same bill affected. Transferring 4 positions from Budget Mgmt Svc to Shared Svc. Eliminating 4 from Budget Management Svc and includes a number of classification realignments with 2 new titles.	\$614,148	State Central Services	Salaries and Matching for position transfers	
					State Central Services	Adjust Salaries and Matching to support cabinet-wide IT services and strategic initiatives	
					Federal	(New) Rural Health Transformation Program	
			Commercial Drivers License Fund	\$10 M		Info Tech and Svs to Support costs for mobile identification and physical drivers licenses	
			Adds 1 Admin Coord position to Dietetics and	\$52,985	Cash	Salaries and Matching for new position in Dietetics Licensing Board	

Governors Letters Position, Appropriation and Special Language Request Summary 95th General Assembly - Fiscal Session

Gov Letter	Agency	Total Position Change	Personnel Related Notes	Appropriation Change +/-	Fund Sources	Purpose	Special Language
#16	DOH - Dietetics/Nursing Bd	4	transfers in 3 positions to Nursing Bd (1 Nurse Practitioner and 2 RNs) from the Dept of Health (See GL#8).	\$300,768	State Board of Nursing Fund	Salaries and Matching for new position in State Board of Nursing	
#17	Inspector General			\$5 M	Paying Account	Program integrity using Independent fraud investigations	
				119539	State Central Services	Transfer of Juvenile Ombudsman Program from Public Defender Commission to Inspector General	
#18	DOL - Boards and Commissions			(\$699,704)	Cash & Misc Funds	Deletion of 3 separate appro for: Abstracters, Appraisers and Home Inspectors Boards	
				\$699,949	State Board of Appraisers, Abstracters, and Home Inspectors Fund	Implementation of Act 949 of 2025 consolidating 3 boards	
#19	Military			(\$3,135,470)	Federal	Removes appropriation for the Fort Chafee Readiness Center due to completion of the construction project.	
#20	DOE - DESE Ops, Public School Fund, OEC		66 Positions transferred out from DOE to be added to the Dept of Agriculture for Child Nutrition Program.	(\$729,506)	General Revenue	Reduction in Salaries and Matching	1. Code amendment - concerning free and reduced-price meals - Changes federal funds appropriated to Dept of Education to Dept of Agriculture. 2. Code amendment - concerning the Food Insecurity Fund - concerning submitting certifications. Changes responsibility from Dept. of Education to Dept. of Agriculture. 3. Code amendment - concerning public school employee health insurance. Deletes language requiring school districts to pay each month for each eligible employee. 4. Code amendment - concerning public school employee health insurance. Deletes
				(\$80,000,000)	Federal	Change in Early Childhood Federal Expenses	
				(\$139,676)	Cash	Transfer of Commodity Distribution and Salvage container appro from Dept Ed to Agri	
				(\$458,448)	General Revenue	State Operations	
				(\$428,401,743)	Federal	Transfer of Child Nutrition program to Dept of Agriculture	
				\$32 M	General Revenue		

Governors Letters Position, Appropriation and Special Language Request Summary 95th General Assembly - Fiscal Session

Gov Letter	Agency	Total Position Change	Personnel Related Notes	Appropriation Change +/-	Fund Sources	Purpose	Special Language
				\$181,553,481	General Revenue	Change in 7 appropriations. Transfer of 4 appropriations (Free breakfast, school food services, school food leg. Audit) to Dept of Agri. Addition of 5 new appropriations (High impact tutoring, Imagination library, Literacy coaches, Teacher Academy)	language stating school districts shall receive teacher salary equalization funds.
				\$5.6 M	General Revenue	Operating Expenses	
#21	Dept of Agriculture and Division of Agriculture	66	Transfers in 66 positions from the Dept of Education to Agri for the Child Nutrition program.	\$508,402,237	Federal	Child Nutrition Program transferred from Dept of Education	
				1,187,955	General Revenue	(New) Food and Nutrition - Child Program - State	
				139,676	Cash	Food and Nutrition - Child Nutrition Program - Commodity Distribution & Salvage Container program transferred from Dept of Ed	
				23,550,065	Dept of Agriculture Fund Acct	Food and Nutrition - Grants and Aid to Local School Districts and Special Programs transferred from Dept of Ed	
				273,923	Cash	Food and Nutrition - Child Nutrition Program - Conferences appro. transferred from Dept of Ed	
				995,113	General Revenue	Transfer of Hunger Coalition appro to Dept of Agriculture	
#22	Dept of Agriculture - Promotion Boards						(New) Service Charge Fee Waiver - authorizes Dept of Agriculture to have special revenue fee deductions for Constitutional Officers Fund and State Central Services Fund waived for their promotion boards.

Governors Letters Position, Appropriation and Special Language Request Summary 95th General Assembly - Fiscal Session

Gov Letter	Agency	Total Position Change	Personnel Related Notes	Appropriation Change +/-	Fund Sources	Purpose	Special Language
#23	DPS - Shared Svc	0	No change in Total Position Authorized, but includes realignment of 1 position				(New) Shared Services Facility Maintenance. Authorizes all revenues collected by any division within the Dept for facility maintenance to be "deposited into a fund and uniquely identified" for use at Camp Robinson facilities. And Dept will work with CFO to determine best method of recording those funds.
#24	Dept of Shared Administrative Services			700,000	State Central Services	Secure and maintain recruitment tools to centralize functions	<p>1. (New) Centralized Services. Authorizes DSAS to enter into contracts with state agencies or other governmental entities to centralize government services, and to establish fair and reasonable schedules of rates or fees to be assessed to agencies or entities receiving services for the purpose of recovering allowable costs. Limits authority to State Procurement, OPM and Fleet Mgmt within DSAS. Also authorizes DSAS to establish estimated billing rates and adjust billing as necessary subject to approval by the CFO.</p> <p>2. Code amendment - removes duplicative reporting requirements relating to contracts over \$50,000 awarded to minority owned businesses.</p>
#25	Commerce - Workforce Services			10,000,000	DWS Unemployment Insurance Administration Fund	Improve technology systems and hardware for unemployment insurance program (payable from Stabilization taxes, interest, misc funds)	
				2,500,000	Cash	(New) Adult Education Program to support the workforce related activities for the Adult Ed Program	

Governors Letters Position, Appropriation and Special Language Request Summary 95th General Assembly - Fiscal Session

Gov Letter	Agency	Total Position Change	Personnel Related Notes	Appropriation Change +/-	Fund Sources	Purpose	Special Language
#26	Letter from the Governor listing the Reappropriation requests						Includes request for special language regarding the \$73.7 million for Division of Correction restricting usage of the funds. Prohibits use of funds for Franklin County prison.
#27	Energy and Environment						<p>1. Code amendments - concerning commercial generator fees. States tire retailer shall not charge fees to a person who purchase services of tire removal if they're replacing it with a used tire.</p> <p>2. Code amendment - concerning used tire program reimbursements. Sets reimbursement rate not to exceed \$2.31 per tire.</p>
#28	Letter requesting Supplemental Requests for FY2026						5 requests include language transferring money form surplus
#29	Commerce - Workforce Services						(New) Allows AR Rehab Services transitional authority and allows them to act as the designated state unit for administering vocational grants.
#30	DFA-Disbursing			\$1,500,000	General Revenue		Revises current language to add provision that no more than 25% of grant award may be used for admin costs.

2026 Fiscal Session Fiscal Legislation Summary

Cabinet Departments

DEPARTMENT OF AGRICULTURE

Agriculture

Act 135 (SB36)

- The Department has a total authorized appropriation of \$626,814,618 in FY2027 with (740) authorized positions and is funded with Special Revenues, General Revenue, Cash Funds and Federal Funds.
- Governor's Letter #21 transfers the Hunger Coalition Program from the Department of Human Services - Division County Operations and transfers the Child Nutrition Program's associated positions and appropriation from the Department of Education to support the transfer of institutional knowledge and operational activity. This adds \$534,548,969 in appropriation and 65 positions.

Natural Resources Commission

Act 135 (SB36)

- The Commission has a total authorized appropriation of \$184,193,033 in FY2027, and is funded with Special Revenues, Federal Revenue, Cash Funds and General Revenue.

PROMOTION BOARDS

Act 121 (HB1017)

- The Promotion Boards are funded by Special Revenues.

Appropriation	2026-2027
	Legislative
Beef Council - Operations	\$1,067,076
Corn and Grain Sorghum	\$2,000,000
Catfish Operations	\$120,000
Rice Research and Promotion	\$6,980,696
Tariff Rate Quota Cash	\$15,000,000
Arkansas Soybean Board Operations	\$8,600,000
Arkansas Wheat Promotion	\$444,494
Total	\$34,212,266

- Governor's Letter #22 adds new special language that allows the service charge for the Constitutional Officers Fund and State Central Services Fund to be waived for the Department of Agriculture - Promotion Boards upon review by the Chief Fiscal Officer of the State.

DEPARTMENT OF COMMERCE

Economic Development Commission

Act 129 (SB8)

- The Cabinet Department has a total authorized appropriation of \$283,764,574 in FY2027 with (127) authorized positions and is funded with Bond Proceeds, Federal Revenue, General Revenue, Cash and Trust Funds.

Act 141 (SB73) Supplemental

- Provides an additional \$10,000,000 in appropriation for FY2026 to the Arkansas Economic Development Commission - Rural Services Division - Community Assistance Grant Program and adds special language authorizing a transfer of the same amount from the General Revenue Allotment Reserve Fund to a paying account to provide funds for the grants.

Aeronautics Division

Act 3 (SB6)

- The Division has a total authorized appropriation of \$28,518,370 in FY2027 with (6) authorized positions and is funded with Federal Revenue, Special Revenue (a tax on the sale of aviation fuels and aviation related products sold in the state) and Fund Balances.

Development Finance Authority

Act 159 (HB1022)

- The Authority has a total authorized appropriation of \$17,296,487 in FY2027 and is funded with Federal Revenue.
- Special Language amendment adopted establishes Arkansas Code § § 15-5-108, 15-5-109, and 15-5-110. Arkansas Code § 15-5-108 establishes (17) position titles, class codes, grades, and number of employees; § 15-5-109 includes salary adjustment related provisions; and § 15-5-110 authorizes an expansion pool of (20) positions to address growth needs and provides that, if utilized, the director shall provide an annual report justifying the need determination to the Authority's Board of Directors, the Chief Fiscal Officer of the State, and the Secretary of the Department of Shared Administrative Services.

Insurance Department

Act 147 (SB7)

- The Division has a total authorized appropriation of \$84,968,042 in FY2027 with (188) authorized positions and is funded with Fund Balances, Trust Funds (interest income, earnings, adjustments, grants refunds, gifts), Miscellaneous Revolving Funds (employer workers' compensation benefits contributions), Federal Revenue and Special Revenue (fees, premiums collected).
- Governor's Letter #2 reallocates \$23,000 between Operating Expenses and Conference and Travel line items in the Consumer Information System - Cash appropriation to provide for the Department's annual sponsored conference.
- Special Language amendment adopted that amends Arkansas Code § 23-86-119(a)(1), revises the number of insured employees required for certain information to be

disclosed to policyholders with group health insurance coverage to twenty-five (25) or more employees.

State Bank and State Securities Department

Act 35 (HB1028)

- The State Bank Department has a total authorized appropriation of \$14,768,700 in FY2027 with (92) authorized positions and is funded with Special Revenue (generated by semi-annual assessments of all financial institutions under the supervisory authority of the Division) and Fund Balances.
- The State Securities Department has a total authorized appropriation of \$4,852,527 in FY2027 with (41) authorized positions and is funded with Fund Balances, Special Revenue from filing fees, fines and Cash Funds.

Waterways Commission

Act 47 (HB1046)

- The Commission has a total authorized appropriation of \$7,335,324 in FY2027 with (3) authorized positions and is funded with Ad Valorem Taxes, Fund Balances and General Revenue.

Workforce Services Division

Act 130 (SB10)

- The Division has a total authorized appropriation of \$1,038,803,815 in FY2027 with (1,050) authorized positions and is funded with Federal Revenue, Educational Excellence Trust Funds, the Stabilization Tax, General Revenue, Employer Penalties and Interest, Career and Technical Education Public School Fund, Advance Interest Funds and Fund Balances.
- Governor's Letter #25 adds the following two appropriation sections:
 - \$10,000,000 for Unemployment Insurance Modernization, payable from the Division of Workforce Services Unemployment Insurance Administration Fund, for the improvement of technology systems and hardware utilized for unemployment insurance programs.
 - \$2,500,000 for Adult Education - Cash, payable from a cash fund in the State Treasury, to support workforce related activities for the Adult Education Program.
- Governor's Letter #29 establishes new special language for Transitional Authority - Vocational Rehabilitation Services, that authorizes the Division of Workforce Services (DWS), through Arkansas Rehabilitation Services (ARS), to perform various actions necessary for fiscal alignment, federal planning, submission, approval, and transitional coordination related to the consolidation of vocational rehabilitation services. It provides that DWS shall serve as the designated state agency and that ARS shall serve as the designated state agency for the administration of vocational rehabilitation services.

DEPARTMENT OF CORRECTION

Division of Correction

Act 120 (HB1011)

- The Cabinet Department and Division of Correction have a total authorized appropriation of \$700,629,453 in FY2027 with (5,345) authorized positions and is

funded from General Revenue, Special Revenue from fees, and Cash Funds from work release reimbursement, fire protection premium tax and commissary revenues.

- Governor's Letter #14 revised special language to clarify that carry-forward general revenue is allowed to be transferred into the County Jail Reimbursement fund from the Division of Correction Inmate Care and Custody Fund.

Act 173 (HB1093)

- Reappropriation for FY2027 which includes new special language which restricts the usage of \$73.7 million to be used for creating capacity, expand recidivism reduction program, infrastructure improvements, capital improvements, additional of bed space to relieve county jails. Also prohibits the Department of Corrections from using reappropriation for construction of a prison in Franklin County.

Act 64 (HB1079)

- Provides a total appropriation of \$1,000,000 in FY2027 to the Division of Correction for corrections intelligence technology to combat contraband wireless device activity within prison facilities.

Division of Community Correction

Act 119 (HB1010)

- The Division has a total authorized appropriation of \$93,187,226 in FY2027 with (912) authorized positions and is funded with General Revenue, Federal Revenue, Special Revenue from probation fees, and Cash Funds.

Post-Prison Transfer Board

Act 14 (SB35)

- The Board has a total authorized appropriation of \$2,472,345 in FY2027 with (21) authorized positions and is funded with General Revenue.

Sentencing Commission

Act 13 (SB34)

- The Commission has a total authorized appropriation of \$475,757 in FY2027 with (3) authorized positions and is funded with General Revenue.

DEPARTMENT OF EDUCATION

Division of Elementary & Secondary Education

Act 156 (HB1005)

- The Cabinet Department has a total authorized appropriation of \$1,769,247,230 in FY2027 with (407) authorized positions and is funded with Federal Revenue, Fund Balances, Cash Funds and General Revenue.
- Governor's Letter #20 provided for the following:
 - Transfer of the Child Nutrition Program to the Department of Agriculture, including the elimination of 27 positions, 1 Extra Help position, a reduction of \$454,448 in State Operations, and the deletion of the Child Nutrition Program - Federal Appropriation, which was for \$428 Million, Two special language code

amendment sections are also added to accomplish the transfer of Child Nutrition Programs.

-Increase of Educational Freedom Account Appropriation to \$309.4 Million to provide for projected need.

Career and Technical Education Division

Act 101 (HB1054)

- The Division has a total authorized appropriation of \$58,891,154 in FY2027 with (44) authorized positions and is funded with Public School Funds, Fund Balances, Federal Revenue, Educational Excellence Trust Fund and General Revenue.
- Governor's Letter #5 included an increase of \$1.5 Million in Operations in the Vocational and Technical Education Appropriation for professional development and training for college and career counseling to students.

Educational Television Division (AETN)

Act 155 (SB59)

- The Division has a total authorized appropriation of \$18,159,962 in FY2027 with (92) authorized positions and is funded with Cash Revenues, General Revenue, Federal Revenue and Fund Balances.
- Governor's Letter #4 included the removal of one Deputy Director position along with corresponding appropriation reductions in Regular Salaries and Personal Services Matching in the State Operations and Cash Operations Appropriations.

Higher Education Division

Act 138 (SB58)

- The Division has a total authorized appropriation of \$152,738,640 in FY2027 with (131) authorized positions and is funded with General Revenue, Fund Balances, Education Excellence Trust Fund Revenues, Federal Revenue and Special Revenues.

Martin Luther King Jr. Commission

Act 50 (HB1056)

- The Commission has a total authorized appropriation of \$475,101 in FY2027 with (4) authorized positions and is funded with General Revenue and Cash Funds.

Office of Early Childhood

Act 126 (HB1055)

- The Office has total authorized appropriation of \$212,540,570 in FY2027 with (138) authorized positions and is funded with Federal Funds, General Revenue, and Fund Balances.
- Governor's Letter #20 requesting the transfer of the Child Nutrition Program to the Department of Agriculture included the following:
 - Regular Salaries- State Operations - Removal of 39 positions
 - State Operations -General Revenue - Net decrease of \$729,506 in Regular Salaries, Matching, and Operating Expenses
 - Office of Early Childhood Operations - Federal Appropriation reduces the Early Childhood Federal Expenses by \$80 million.
 - Commodity Distribution and Salvage Container - Cash - Deleted resulting in a net decrease of \$139,676.

Public School Academic Facilities and Transportation Division

Act 53 (HB1059)

- The Division has a total authorized appropriation of \$218,406,171 in FY2027 with (32) authorized positions and is funded with Fund Balances, General Revenue, the Education Partnership Fund and transfers from the Public School Fund.

Public School Fund (K-12 Funding)

Act 157 (HB1007)

- The Division has a total authorized appropriation of \$3,706,532,465 in FY2027 with (49) authorized positions and is funded with the Department of Education Public School Fund, Educational Adequacy Fund, Educational Excellence Trust Fund and Fund Balances.
- Governor's Letter #20 included the following for the Public School Fund appropriation:
- CHILD NUTRITION PROGRAM TRANSFER of the ADE -Child Nutrition Unit to the Department of Agriculture including deleting the following lines:
 - (26) Free Breakfast Program - \$14,700,000
 - (45) School Food Services - \$7,650,000
 - (46) School Food Legislative Audit - \$75,000
 - (57) Surplus Commodities - \$1,125,065
- EDUCATIONAL ADEQUACY RECOMMENDATIONS: Recommended by House and Senate Education Committees - Increases the following:
 - (25) ESA Matching Grant Program - Increased by \$139,783
 - (41) Public School Employee Insurance - Increased by \$150 Million
 - (52) Special Education - High-Cost Occurrences - Increased by \$444,763
- ARKANSAS LEARNS: Previously funded using ESSER funds, now appropriated from the Public School Fund:
 - High Impact Tutoring - \$20,000,000
 - Literacy Coaches - \$19,000,000
 - Supplemental Education Services - \$8,030,000
 - Teacher Academy - \$2,089,000
- OTHER ITEMS RECOMMENDED FOR EXPANSION AND GROWTH:
 - (05) Assessment/End of Level Testing - Increased by \$1 Million
 - (14) Coordinated School Health - Increased by \$2,200,000
 - (20) Economic Education - Increased by \$200,000
 - (39) OE Charter Facilities Funding Aid Program - Increased by \$500,000
 - Imagination Library new line item - \$1,500,000
 - APSCN Appropriation Section 3 - Operation increase \$5,600,000
- Special Language Code Amendment - Eight Sections are added
 - Section 26 - Amends ACA 6-17-1117 pertaining to the new funding structure of the Teacher Health Insurance Program through the Department of Education.
 - Section 27 - Amends ACA 6-20-2305 provides for the future sunset of Teacher Salary Equalization Funds.
 - Sections 28-33 are added to provide for start-up and initial funding of isolated school districts created by detachment as defined in ACA 6-13-801.

Schools for the Deaf and Blind

Act 26 (SB57)

- The school has a total authorized appropriation of \$25,457,297 in FY2027 with (235) authorized positions and is funded with General Revenue, Fund Balances, Federal Revenues and Cash Funds.

State Library

Act 70 (HB1060)

- The Division has a total authorized appropriation of \$13,443,186 in FY2027 with (43) authorized positions and is funded with Public School Funds, General Revenue, Federal Revenue, Fund Balances and Other Funds.

DEPARTMENT OF ENERGY AND ENVIRONMENT

Division of Environmental Quality

Act 169 (HB1066)

- The Division has a total authorized appropriation of \$171,959,453 in FY2027 with (412) authorized positions and is funded with Special Revenue from various fees and penalties; Federal Revenue from grants from the Environmental Protection Agency and US Department of the Interior; and General Revenue.
- Governor's Letter #27 added special language with amended AR Code that stabilizes funding for the Used Tire Recycling and Accountability Program by capping the reimbursement rates for all used tire districts to the actual amount available for reimbursement by removing the restriction on participating retailers of charging additional fees to cover costs to transport and recycle or dispose of used tires.

Act 172 (HB1090) Supplemental

- Provides an additional \$2,500,000 in appropriation for Used Tire Recycling and Abatement - Cash including special language for a one-time transfer of the same amount from the General Allotment Reserve Fund to a cash fund for expenses.

Liquefied Petroleum Gas Board

Act 8 (SB18)

- The Board has a total authorized appropriation of \$721,554 in FY2027 with (6) authorized positions and is funded with Special Revenue from license, permit, and inspection fees.

Oil and Gas Commission

Act 61 (HB1074)

- The Commission has a total authorized appropriation of \$19,893,483 in FY2027 with (55) authorized positions and is funded with Special Revenue from oil and gas assessments, permit and application fees, and brine taxes.

DEPARTMENT OF FINANCE AND ADMINISTRATION

Finance and Administration

Act 170 (HB1068)

- The Cabinet Department has a total authorized appropriation of \$1,931,758,591 in FY2027 with (1,778) authorized positions and is funded with State Central Services Funds, Federal Funds, Cash Funds, Fund Balances, Non-Revenue Receipts, Inter-agency Transfers, General Revenue, Tax Refunds and Special Revenues.
- Governor's Letter #15 provides for a transfer of 4 positions, establishes 2 new positions, surrenders 6 positions, and reclassifies 17 with a net reduction in appropriation of \$334,316. It also provides a new appropriation with the Rural Health Transformation Program (\$500,000,000) and an increase of \$10,000,000 for the Revenue Service Division's Driver Services/Motor Vehicle Program.

Assessment Coordination Division

Act 74 (SB2)

- The Division has a total authorized appropriation of \$19,796,282 in FY2027 with (33) authorized positions and is funded with fund transfers to the Real Property Reappraisal Fund from the Public School Fund, Municipal Aid Funds, County Aid Funds, Fund Balances, Ad Valorem Taxes, General Revenue, County Assessors Continuing Education Fund and Cash Funds.
- Governor's Letter #3 adds \$100,000 in appropriation to Operating Expenses in the division's State Operations appropriation to support contractual services associated with real property appraisal analysis and review.

Child Support Enforcement

Act 40 (HB1038)

- The Division has a total authorized appropriation of \$77,949,301 in FY2027 with (775) authorized positions and is funded with Federal Funds, General Revenue and State share of Temporary Assistance for Needy Families (TANF) collections.

Disbursing Officer

Act 168 (HB1064)

- The Division has a total authorized appropriation of \$9,661,876,017 in FY2027 with no authorized positions and is funded with Special Revenue, State Administration of Justice Funds, General Revenue, Federal Funds, Trust Funds, M&R proceeds and Workforce 2000 Funds.
- Governor's Letter #7 creates two new appropriations. One for \$7M in grants and aid for Drug Task Force Operations, and one for \$6M for program expenses for the 10:33 Initiative.
- Governor's Letter #30 adds \$1,500,000 in general revenue appropriation for grants and aid for Pregnancy Help Organizations and amends current special language to add a provision that no more than 25% of a grant award may be used for administrative costs.
- Creates an allocation section for disbursements of General Revenue to State Police Retirement Fund, Judicial Fine Collection Enhancement Fund, Administration of Justice Fund, and the Department of Finance and Administration - Office of Motor Vehicles and

amends the code to state motor vehicle registration reinstatement fees are to be used for these disbursements due to the passage of Act 989 of 2025.

Act 142 (SB76)

- Provides a total appropriation of \$2,000,000 in FY2027 payable from a cash fund, for a grant program to the University of Arkansas - Division of Agriculture for matching grants to county extension offices for capital improvements.

Act 111 (HB1088) Supplemental

- Provides an additional \$8,000,000 in appropriation for FY2026 to the Firemen's and Police Officer's relief and pension funds and \$5,000,000 in appropriation to the Fire Protection Services - Additional Funding appropriation.

Act 171 (HB1089) Supplemental

- Provides an additional \$1,500,000, for a total of \$3.5 million for FY2026, in appropriation to Pregnancy Help Organization grants and authorizes a transfer of \$3,500,000 from the General Revenue Allotment Reserve Fund to provide funding for the total appropriation

Regulatory Division

Act 165 (SB3)

- The Division has a total authorized appropriation of \$39,162,835 in FY2027 with (125) authorized positions and is funded with General Revenue, Cash Funds, Federal Funds and Special Revenue.
- Governor's Letter #6 provides \$300,000 in appropriation for the Tobacco Inspection Program appropriation and \$15,000 in additional appropriation for the Casino Gaming Section of the Division.

Act 110 (HB1087) Supplemental

- Provides an additional \$7,000 in appropriation for FY2026 to the Casino Gaming Section of the Arkansas Racing Commission.

DEPARTMENT OF HEALTH

Health Department

Act 163 (HB1036)

- The Cabinet Department has a total authorized appropriation of \$425,143,821 in FY2027 with (2,253) authorized positions and is funded with General Revenue, Federal Revenue, Special Revenue (licensing and certification fees), Fees (health-related documents and services provided by Local Health Units), Third Party Reimbursements (Medicaid, Medicare, private Insurance), Manufacturer Rebates, Fund Balances and Tobacco Settlement Funds.
- Governor's Letter #8 included the following:
 - Transfers (1) Nurse Practitioner and (2) Registered Nurse positions from the Operations appropriation to the Arkansas State Board of Nursing, decreasing the maximum number of employees by three (3),

- Reduces the Operations appropriation by \$300,768 to provide for the position transfers, and
- Adds a line item for Construction to the Health Building and Local Health Grant Trust appropriation, with an appropriation of \$7,000,000, for construction and improvement of the State Health Building.

Special Language amendment adopted that amends Arkansas Code §§ 5-27-205, 9-34-201, 9-34-202, and 9-34-203, pertaining to the voluntary delivery of a child who is thirty (30) days old or younger to a medical provider, law enforcement agency, fire department, or in newborn safety device, was modified to include the voluntary delivery of a child to an emergency medical services provider.

Health Department - Tobacco Prevention and Cessation

Act 162 (HB1035)

- The Health Department - Tobacco Prevention and Cessation has a total authorized appropriation of \$14,702,255 in FY2027 with (31) authorized positions and is funded with Tobacco Settlement Funds and Fund Balances.

Health Services Permit Agency

Act 34 (HB1027)

- The Division has a total authorized appropriation of \$480,745 in FY2027 with (4) authorized positions and is funded with General Revenue, Special Revenue (fees from certificate of need applications) and Fund Balances.

Licensing and Regulation Boards

Act 146 (SB4)

- The Licensing and Regulation Boards has a total authorized appropriation of \$16,552,033 in FY2027 with (123) authorized positions and is funded with Cash Funds (license, renewal and examination fees), Special Revenue (fees, penalties), Fund Balances, General Revenue, Interest and Investments.
- Governor's Letter #16 included the following:
 - Adds (1) Administrative Coordinator position to the Dietetics Licensing Board due to increased licensees and a licensure compact, and increases the Dietetics Licensing Board's total appropriation by \$52,985 to provide for the position,
 - Adds (1) Nurse Practitioner and (2) Registered Nurse positions to the Arkansas State Board of Nursing due to increased investigations and to support the Full Independent Practice Credentialing Committee, and increases the State Board of Nursing's total Operations appropriation by \$300,768 to provide for the positions.
- Special language amendment adopted that amends Arkansas Code § 17-95-403(b)(3)(A)(iii)(c), pertaining to physician licensure for foreign medical graduates, modifies the qualifications to include areas that are federally designated as medically underserved or partially underserved, or is a primary care health professional shortage area.

Board/Commission	Total Appropriation	Total Positions	Funding Source
Acupuncture	\$11,000	0	Fund Balances Cash (fees)
Alcoholism & Drug Abuse Counselors Board	\$31,966	0	Fund Balances Cash in State Treasury (fees)
Athletic Training Board	\$20,517	0	Fund Balances Cash in State Treasury (fees)
Chiropractic Examiners Board	\$202,630	2	Fund Balances Cash (fees)
Examiners in Counseling Board	\$454,415	4	Fund Balances Cash (fees)
Dental Examiners Board	\$372,734	2	Fund Balances Cash in State Treasury (fees)
Dietetics Licensing Board	\$124,020	2	Fund Balances Cash (fees)
Dispensing Opticians Board	\$93,993	1	Fund Balances Special Revenue (fees)
Hearing Instrument Dispensers Board	\$50,678	0	Fund Balances Cash (fees)
Medical Board	\$3,530,353	34	Fund Balances Cash (fees)
Nursing Board	\$4,356,102	33	Fund Balances Special Revenue (Fees, donations) Cash in State Treasury
Optometry Board	\$218,432	2	Fund Balances Cash (fees)
Pharmacy Board	\$2,723,465	10	Fund Balances Cash in State Treasury (fees, penalties)
Physical Therapy Board	\$459,141	2	Fund Balances Cash (fees)
Podiatric Medicine Board	\$6,240	0	Fund Balances Cash (fees, penalties)
Psychology Board	\$369,579	2	Fund Balances Investments Cash in State Treasury (fees)
Speech-Language Pathology and Audiology Board	\$216,978	2	Fund Balances Cash in State Treasury (fees, penalties)
Spinal Cord Commission	\$3,090,373	25	General Revenue Federal Revenue Fund Balances Cash
Social Work Licensing Board	\$219,417	2	Fund Balances Special Revenue (fees)
Total	\$16,552,033	123	

Minority Health Commission

Act 5 (SB11)

- The Commission has a total authorized appropriation of \$237,123 in FY2027 with (3) authorized positions and is funded with General Revenue, Fund Balances and Cash Funds.

Minority Health Initiative

Act 4 (SB9)

- The Minority Health Initiative of the Targeted State Needs Program has a total authorized appropriation of \$1,808,897 in FY2027 with (6) authorized positions and is funded with Tobacco Settlement Funds and Fund Balances.

Tobacco Settlement Commission

Act 65 (SB5)

- The Commission has a total authorized appropriation of \$357,456 in FY2027 with (1) authorized position and is funded with Tobacco Settlement Interest Earnings.

DEPARTMENT OF HUMAN SERVICES

Secretary's Office

Act 160 (HB1023)

- The Division has a total authorized appropriation of \$87,114,994 in FY2027 with (644) authorized positions and is funded with Federal Funds, General Revenues, Fund Balances and Other Funds (cost allocation plan, reimbursements).
- Governor's Letter #13 adds (1) position and associated \$102,678 in appropriation in the Regular Salaries and Personal Services Matching line items from the Operations appropriation to incorporate changes made through the first FY2026 reallocation of resources.

Aging, Adult, and Behavioral Health Services Division

Act 149 (SB21)

- The Division has a total authorized appropriation of \$317,915,828 in FY2027 with (1,181) authorized positions and is funded with General Revenue, Federal Funds and Other Funds (grant funds, fees and fines, reimbursements).
- Governor's Letter #9 adds (2) positions and associated \$236,982 in appropriation to the Regular Salaries and Personal Services Matching line items from the Operations appropriation to incorporate changes made through the first FY2026 reallocation of resources.
- Amendment adds special language amending code to add faith-based treatment and recovery programs for substance abuse to the list of exemptions from licensure for alcohol and drug abuse treatment programs/persons.

Act 139 (SB63) Supplemental

- Authorizes appropriation of \$2,000,000 in FY2026 funded by a transfer from the General Revenue Allotment Reserve fund to a paying account for additional funding for Senior Citizen Centers.

Children and Family Services Division

Act 77 (SB22)

- The Division has a total authorized appropriation of \$315,823,887 in FY2027 with (1,420) authorized positions and is funded with Federal Funds, General Revenue and Fund Balances.

County Operations Division

Act 127 (HB1077)

- The Division has a total authorized appropriation of \$326,265,606 in FY2027 with (2,010) authorized positions and is funded with Federal Funds, General Revenue and Other Funds (collection, fees, reimbursements, Title XIX match).
- Governor's Letter #10 deletes (3) positions and \$239,923 total appropriation in associated salary and matching from the Regular Salaries and Personal Services Matching line items in the Operations appropriation to incorporate changes made through the first FY2026 reallocation of resources and transfers the Hunger Coalition appropriation in its entirety to the Department of Agriculture.

Developmental Disabilities Services Division

Act 150 (SB24)

- The Division has a total authorized appropriation of \$220,004,852 in FY2027 with (2,489) authorized positions and is funded with General Revenue, Federal Funds and Other Funds (special education funds, targeted case management and Medicaid reimbursements).
- Governor's Letter #11 deletes (1) position and \$183,029 in total appropriation from the Regular Salaries and Personal Services Matching line items for the Operations appropriation to incorporate changes made through the first FY2026 reallocation of

Medicaid Tobacco Settlement Program

Act 71 (HB1062)

- The Division of Medical Services portion has a total authorized appropriation of \$145,656,363 in FY2027 with (1) authorized position and is funded with Federal Funds and Tobacco Settlement Funds.
- The Division of Aging, Adult, and Behavioral Health Services portion has a total authorized appropriation of \$1,301,838 in FY2027 with (18) authorized positions and is funded with Federal Funds and Tobacco Settlement Funds.

Medical Services Division

Act 132 (SB20)

- The Division has a total authorized appropriation of \$10,419,591,933 in FY2027 with (91) authorized positions and is funded with Federal Funds, General Revenues, and Other State Funding Sources (including Medicaid Trust funds, provider fees, insurance premium tax, and drug rebates).

Provider Services and Quality Assurance Division

Act 69 (HB1014)

- The Division has a total authorized appropriation of \$19,444,005 in FY2027 with (186) authorized positions and is funded with General Revenue and Federal Funds.

Youth Services Division

Act 133 (SB23)

- The Division has a total authorized appropriation of \$83,284,594 in FY2027 with (122) authorized positions and is funded with General Revenue, Federal Funds and Other Funds (serious offender funds, rehab funds, targeted case management).
- Governor's Letter #12 adds (1) position and \$83,293 total appropriation to the Regular Salaries and Personal Services Matching line items from the Operations appropriation to incorporate changes made through the first FY2026 reallocation of resources.

DEPARTMENT OF INSPECTOR GENERAL

Act 76 (SB19)

- The Cabinet Department has a total authorized appropriation of \$20,703,901 in FY2027 with (84) authorized positions and is funded with Federal Funds, General Revenue, State Central Services and Cash Funds.
- Governor's Letter # 17 adds a \$5 million Program Integrity Line item to the Shared Services appropriation to help promote accountability and strengthen compliance and internal controls across executive agencies. It shifts 1 Extra Help position from the Office of Medicaid Inspector General to the Office of the Juvenile Ombudsman and adds \$119,539 in total appropriation to the Office of the Juvenile Ombudsman across all line items to support its transfer from the Public Defender's Office to the Department.

DEPARTMENT OF LABOR AND LICENSING

Labor Division

Act 54 (HB1061)

- The Cabinet Department and Labor Division has a total authorized appropriation of \$9,953,163 in FY2027 with (96) authorized positions and is funded with Cash Funds, General Revenue, Fund Balances, Special Revenue and Inter-Agency Transfers.

Boards and Commissions

Act 95 (HB1006)

- The Boards and Commissions have a total authorized appropriation of \$13,806,348 in FY2027 with (91) authorized positions and is funded with Cash Funds, Special Revenues and Federal Funds.
- Governor's Letter #18 included the combination of three special revenue appropriations of the State Board of Appraisers, Abstractors, and Home Inspectors into one appropriation for the "State Board of Appraisers, Abstractors and Home Inspectors Fund."

FY2027 Board and Commission Appropriations by Entity

Board/Commission	Total Appropriation	Total Positions	Funding Source
Accountancy Board	\$1,076,019	6	Cash Funds
St. Bd of Appraisers, Abstractors, Home Inspectors	\$816,449	6	Cash Funds
Athletic Commission	\$353,850	1	Cash Funds
Architects, Land. Architects and Interior Designers Bd.	\$359,528	3	Cash Funds
Auctioneers Licensing Board	\$146,711	1	Cash Funds
Bail Bonds Licensing Board	\$1,772,314	3	Special Revenue, Cash Funds
Barber Examiners Board	\$298,293	4	Cash Funds
Contractors' Licensing Board	\$1,947,399	17	Cash Funds
Collection Agencies Board	\$1,863,026	4	Cash Funds
Engineers and Surveyors Board	\$744,373	6	Cash Funds
Fire Protection Licensing Board	\$250,290	3	Cash Funds
HVAC Licensing Board	\$723,738	9	Special Revenues
Manufactured Home Commission	\$485,579	3	Special Revenues
Motor Vehicle Commission	\$705,129	6	Special Revenues
Real Estate Commission	\$1,924,216	15	Cash Funds
Regulations for Professional Geologists Board	\$62,150	1	Cash Funds
Towing and Recovery Board	\$277,284	3	Cash Funds
TOTAL	\$13,806,348	91	

Workers Compensation Commission

Act 15 (SB37)

- The Commission has a total authorized appropriation of \$34,245,835 in FY2027 with (105) authorized positions and is funded with Fund Balances, Trust Fund Revenues and Cash Funds.

DEPARTMENT OF THE MILITARY

Act 103 (HB1078)

- The Cabinet Department has a total authorized appropriation of \$107,284,224 in FY2027 with (455) authorized positions and is funded with Federal Funds and General Revenue.

- Governor's Letter #19 deletes the Fort Chaffee Readiness Center appropriation of \$3,135,470 due to the completion of the construction project.

DEPARTMENT OF PARKS, HERITAGE, AND TOURISM

Division of Heritage

Act 124 (HB1024)

- The Division has a total authorized appropriation of \$125,994,709 in FY2027 with (238) authorized positions and is funded with General Revenue; Special Revenue derived from 9% of the 1/8 cent Conservation Tax and 80% of net Real Estate Transfer Tax collections; Federal Funds; Cash Funds from museum, gift shop and cultural center proceeds.

Capital Zoning District Commission

Act 131 (SB16)

- The Commission has a total authorized appropriation of \$259,040 in FY2027 with (3) authorized positions and is funded with General Revenue and Cash Funds from fines.

Parks and Tourism Division

Act 148 (SB15)

- The Divisions have a total authorized appropriation of \$238,269,103 in FY2027 with (735) authorized positions and is funded with Special Revenue from 45% of the 1/8 cent Conservation Tax; Cash Funds from sales and rentals; General Revenue; and Federal Funds.
- New special language amended code to abolish The Keep Arkansas Beautiful Commission and transfer the program to the Office of Keep Arkansas Beautiful within the Department of Transportation.

DEPARTMENT OF PUBLIC SAFETY

Public Safety

Act 118 (HB1009)

- The Cabinet Department has a total authorized appropriation of \$22,147,999 in FY2027 with (105) authorized positions and is funded with General Revenue, Federal Revenue, and Special Revenue from criminal fees and damage settlements.
- Governor's Letter #23 removed one User Support Analyst position and added one IT Security Analyst I position, and added special language to clarify that revenues generated for use of department facilities at Camp Robinson can only be used for maintenance of those facilities.

Crime Information Center

Act 118 (HB1009)

- The Division has a total authorized appropriation of \$9,713,841 in FY2027 with (55) authorized positions and is funded with General Revenue, Federal Revenue, and Special Revenue from background check fees and DWI court fines.

Crime Laboratory

Act 118 (HB1009)

- The Division has a total authorized appropriation of \$24,904,448 in FY2027 with (169) authorized positions and is funded with General Revenue, Federal Funds, and Special Revenue from forfeitures of funds and properties and mandatory DNA sample fees.

Law Enforcement Standards & Training Commission

Act 118 (HB1009)

- The Commission has a total authorized appropriation of \$6,626,295 in FY2027 with (56) authorized positions and is funded with Federal Revenue, General Revenue, special license and booking administration fees, and Cash Funds from the Public Safety Equipment Grant and Law Enforcement Relief donations.

State Police Division

Act 118 (HB1009)

- The Division has a total authorized appropriation of \$136,108,190 in FY2027 with (1,096) authorized positions and is funded with General Revenue, Federal Funds, Special Revenues collected through background checks, and DWI Court Fines.

Emergency Management Division

Act 158 (HB1008)

- The Division has a total authorized appropriation of \$558,817,944 in FY2027 with (127) authorized positions and is funded with Federal Funds, Special Revenues from special storage and transportation fees, Public Safety Trust Fund fees, Surplus fees, Disaster Relief Donations, and General Revenue.

DEPARTMENT OF SHARED ADMINISTRATIVE SERVICES

Shared Administrative Services

Act 145 (SB3)

- The Cabinet Department has a total authorized appropriation of \$24,723,080 in FY2027 with (193) authorized positions and is funded with State Central Services Fund and Special Revenue.
- Governor's Letter #24 provides \$700,000 in appropriation to the Operating Expenses line item for Statewide Shared Services and adds two new special language sections, including centralization of services. This allows rates to be charged to state agencies for personnel, procurement and fleet management. Special language also amended code to repeal duplicate code language regarding contracts.
- Special language code amendment modifies state procurement language to expand it from only "public school" to "local government."

Building Authority Division

Act 145 (SB3)

- The Division has a total authorized appropriation of \$50,898,625 in FY2027 with (61) authorized positions and is funded with Fund Balances, Rent and Reimbursements, and transfers from the State Administration of Justice Fund and the State Central Services Fund.

Geographic Information Systems Division

Act 145 (SB3)

- The Division has a total authorized appropriation of \$3,505,464 in FY2027 with (17) authorized positions and is funded with General Revenue, Fund Balances and Trust Funds.

Office of Property Risk

Act 145 (SB3)

- The Office has a total authorized appropriation of \$316,908,494 in FY2027 with (17) authorized positions and is funded with trust funds.

Office of State Technology

Act 145 (SB3)

- The Office has a total authorized appropriation of \$95,094,107 in FY2027 with (215) authorized positions and is funded with Non-Revenue Receipts and Fund Balances.

DEPARTMENT OF VETERANS' AFFAIRS

Act 16 (SB38)

- The Department has a total authorized appropriation of \$84,859,538 in FY2027 with (305) authorized positions and is funded with Cash, General Revenue and Federal Funds.

Independents

ADMINISTRATIVE OFFICE OF THE COURTS

Act 152 (SB31)

- The Administrative Office of the Courts has a total authorized appropriation of \$48,896,000 in FY2027 with (134) authorized positions and is funded from the State Central Services Fund, Administration of Justice Fund, Federal Funds, and Special Revenues from a court technology fee and Cash funds from grants.
- Amendment added \$94,750 to court interpreter fees due to rising market costs.
- Amendment added Special Language to limit installment fees in district courts.

Act 79 (SB32)

- The Trial Court Administrator's (TCA's) have a total authorized appropriation of \$11,104,607 in FY2027 with (127) authorized positions and is funded from the Administration of Justice Fund and State Central Services Fund.
- The Court Reporters have a total authorized appropriation of \$13,115,245 in FY2027 with (127) authorized positions and is funded from the Administration of Justice Fund, State Central Services Fund and Real Estate Transfer Tax.
- Amendment added \$106,929 for substitute court reporters due to rising market costs.
- The Juvenile Probation and Intake Officers have a total authorized appropriation of \$5,729,486 in FY2027 to provide reimbursements payable from the State Central Services Fund, for these county employees, for payments to the counties for a portion of the costs to employ Juvenile Probation and Intake Officers and for thirteen (13) Drug

Court Intake Officers, who are state employees, funded from the State Central Services Fund.

ATTORNEY GENERAL'S OFFICE

Act 38 (HB1031)

- The Office of the Attorney General has a total authorized appropriation of \$42,010,007 in FY2027 with (192) authorized positions and is funded from the State Central Services Fund, Administration of Justice Fund and Federal Funds.

AUDITOR OF STATE

Act 1 (HB1002)

- The General Appropriation Act has a total authorized appropriation of \$1,398,000 in FY2027 and is funded from the Constitutional Officers Fund for the payment of Judicial Expenses and Interim Expenses of the House and Senate.

Act 154 (SB51)

- The Auditor of State Operations and Unclaimed Property Program has a total authorized appropriation of \$59,766,633 in FY2027 with (32) authorized positions and is funded from the State Central Services Fund and Cash funds from property claims.
- Amendment included the following:
 - position title changes and maximum salary rates increased
 - Operations appropriation increase of \$245,490 in salary and match line items.
 - Unclaimed Property appropriation increase of \$109,711 in salary and match line items, added 2 new positions and 3 extra help positions; decreases the data match by \$300,000.
 - Payment of Unclaimed Property Claims appropriation increased by \$15,000,000.

Act 68 (SB56)

- The Auditor acts as the disbursing officer for Continuing Education program appropriations of \$75,000 each in FY2027 for County Treasurers, County Collectors, County Clerks and Circuit Clerks and for the County Coroners who receive \$125,000 in appropriation.

Act 82 (SB53)

- The Deputy Prosecuting Attorneys have a total authorized appropriation of \$32,963,653 in FY2027 with (289) authorized positions and is funded from the State Central Services Fund.
- Amendment added \$370 to the Special Deputy Expense Allowance line item due to a shortfall.
- Amendment added \$20,900 to the Licensure Expenses line item due to Arkansas Bar Association fees increasing.

CLAIMS COMMISSION

Act 28 (HB1012)

- The Agency has a total authorized appropriation of \$3,021,699 in FY2027 with (10) authorized positions and is funded with State Central Services, and Miscellaneous Revolving Funds and Fund Balances.

Act 94 (SB74)

- Provides appropriation for FY2026 for payment of approved claims and is funded from various agency funds.

COURT OF APPEALS

Act 45 (HB1044)

- The Court of Appeals has a total authorized appropriation of \$6,585,195 in FY2027 with (49) authorized positions and is funded from the State Central Services Fund.

DISABILITY DETERMINATION FOR SOCIAL SECURITY ADMINISTRATION

Act 42 (HB1040)

- The Agency has a total authorized appropriation of \$77,845,835 in FY2027 with (594) authorized positions and is funded with Federal Funds provided by the Social Security Administration.

ELECTION COMMISSIONERS BOARD

Act 164 (HB1037)

- The Board has a total authorized appropriation of \$9,043,617 in FY2027 with (9) authorized positions and is funded from General Revenue, Fund Balances, nonpartisan election filing fees, and the Budget Stabilization Trust Fund.

ETHICS COMMISSION

Act 6 (SB12)

- The Commission has a total authorized appropriation of \$1,157,725 in FY2027 with (11) authorized positions and is funded with General Revenue.

GAME AND FISH COMMISSION

Act 75 (SB14)

- The Commission has a total authorized appropriation of \$207,283,274 in FY2027 with (647) authorized positions and is funded by Fund Balances, Conservation Tax, Federal Revenue, and Special Revenue from permits, license plates, and promotions for Game and Fish activities.

GOVERNOR'S OFFICE

Act 134 (SB30)

- The Agency has a total authorized operations appropriation of \$6,493,405 and the Governor's Emergency Proclamation has a total authorized appropriation of \$500,000 for FY2027 with (59) authorized positions and is funded from the State Central Services Fund and the Miscellaneous Revolving Fund.

GOVERNOR'S MANSION COMMISSION

Act 44 (HB1043)

- The Commission has a total authorized appropriation of \$2,000,250 in FY2027 with (9) authorized positions and is funded from the State Central Services Fund and Cash Funds.

HOUSE OF REPRESENTATIVES

Act 27 (HB1003)

- The House of Representatives has a total authorized appropriation of \$4,656,536 in FY2027 with (44) authorized positions and is funded from State Central Services Fund and Constitutional Officers Fund.

Act 2 (HB1001)

- Provides appropriation of \$2,275,160 for FY2026 funded from the Constitutional Officers Fund to cover expenses of the 2026 Fiscal Session.

JUDICIAL DISCIPLINE AND DISABILITY COMMISSION

Act 66 (SB13)

- The Commission has a total authorized appropriation of \$804,239 in FY2027 with (6) authorized positions and is funded with General Revenue.

LAND COMMISSIONER

Act 46 (HB1045)

- The Commissioner of State Lands has a total authorized appropriation of \$37,214,607 in FY2027 with (42) authorized positions and is funded from the State Central Services Fund and Cash Funds which are received through the collection of delinquent taxes or through the sale of tax delinquent lands.

LEGISLATIVE AUDIT

Act 43 (HB1042)

- Legislative Audit has a total authorized appropriation of \$49,980,832 in FY2027 with (296) authorized positions and is funded from State Central Services Fund, Ad Valorem Taxes, Federal Audit reimbursements and Lottery Proceeds.

LEGISLATIVE RESEARCH AND THE LEGISLATIVE COUNCIL

Act 12 (SB33)

- The Bureau of Legislative Research has a total authorized appropriation of \$22,486,891 in FY2027 with (134) authorized positions and is funded from the State Central Services Fund.

LEGISLATIVE RESEARCH DISBURSING OFFICER

Act 12 (SB33)

- The Bureau of Legislative Research Disbursing Officer's has a total authorized appropriation of \$1,720,259 in FY2027 and is funded from the State Central Services Fund for the payment of interim committee study expenses, payment of legislative per diem, mileage and expenses for attendance at interim committee meetings and payment of the state's contributions to the Energy Council.

LIEUTENANT GOVERNOR'S OFFICE

Act 151 (SB29)

- The Office of the Lieutenant Governor has a total authorized appropriation of \$672,787 in FY2027 with (5) authorized positions and is funded from the State Central Services Fund.

- Amendment increased line item salaries and increased appropriation by \$99,876 for salary and match.

PROSECUTOR COORDINATOR'S OFFICE

Act 25 (SB54)

- The Office of the Prosecutor Coordinator has a total authorized appropriation of \$2,284,048 in FY2027 with (18) authorized positions and is funded from the State Central Services Fund, Federal Funds and Administration of Justice Funds.

PUBLIC DEFENDER COMMISSION

Act 81 (SB52)

- The Commission has a total authorized appropriation of \$44,388,922 in FY2027 with (345) authorized positions and is funded from the State Central Services Fund, Administration of Justice Funds, User/Attorney Fees and Bail Bond Fees.
- Amendment added \$19,000 to Operating Expenses for Trial Public Defender Office due to Arkansas Bar Association increasing dues.

PUBLIC EMPLOYEES RETIREMENT SYSTEM

Act 55 (HB1063)

- The System has a total authorized appropriation of \$960,179,688 in FY2027 with (78) authorized positions and is funded with Trust Funds from investment earnings and employer and employee contributions.

PUBLIC SERVICE COMMISSION

Act 72 (HB1073)

- The Commission has a total authorized appropriation of \$14,219,348 in FY2027 with (116) authorized positions and is funded with Special Revenue from assessment fees collected from public utilities it regulates, Fund Balances, Ad Valorem Taxes, and Federal Revenue.

SECRETARY OF STATE

Act 125 (HB1041)

- The Secretary of State has a total authorized appropriation of \$57,746,699 in FY2027 with (187) authorized positions and is funded from the State Central Services Fund, Federal funds and Cash Funds from fees.
- Amendment added 5 new positions and an increase in appropriation of \$497,805, the amendment also changed several job titles to be more in line with job duties and increased the maximum salary for multiple positions.

SENATE

Act 73 (SB1)

- The Senate has a total authorized appropriation of \$5,066,079 in FY2027 with (21) authorized positions and is funded from State Central Services Fund and Constitutional Officers Fund.

SUPREME COURT

Act 137 (SB55)

- The Supreme Court has a total authorized appropriation of \$13,399,783 in FY2027 with (77) authorized positions and is funded from the State Central Services Fund and Cash funds from fees.
- Amendment added one new position to Operations.

TEACHER RETIREMENT SYSTEM

Act 7 (SB17)

- The System has a total authorized appropriation of \$1,924,179,319 in FY2027 with (87) authorized positions and is funded with Trust Funds from investment earnings and employer and employee contributions.

TRANSPORTATION DEPARTMENT

Act 123 (HB1020)

- The Department has a total authorized appropriation of \$3,554,879,000 in FY2027 with (4,558) authorized positions and is funded with Federal Revenue from grants from the U.S. Department of Transportation; Special Revenue from motor fuel taxes, half-percent sales/use tax, natural gas severance tax, vehicle licenses, and special permit fees; Trust Funds from investment earnings and employer and employee contributions; and General Revenue.

TREASURER OF STATE

Act 161 (HB1034)

- The Treasurer of State has a total authorized appropriation of \$7,974,734 in FY2027 with (33) authorized positions and is funded from the State Central Services Fund.

Act 36 (HB1029)

- The Treasurer is the disbursing officer for the City/County Tourist Facilities Assistance appropriation which has a total authorized appropriation of \$887,908 in FY2027 and is funded from General Revenue. The Arkansas State Fair and Livestock Show Association is the last remaining participant in the City/County Tourist Facilities Assistance Program.

Act 100 (HB1050)

- The Treasurer is the disbursing officer for the Amendment 74 Property Tax Distribution which has a total authorized appropriation of \$1.8 billion in FY2027 to redistribute property tax collections to counties.
- Amendment added \$50 million to support the redistribution on property tax revenues to counties.

Act 37 (HB1030)

- The Treasurer is the disbursing officer for the General Obligation Bonds which has a total authorized appropriation of \$85 million for FY2027 including \$42 million for College and Higher Education Bonds and \$43 million for Water, Waste Disposal and Pollution Abatement to allow for the payment of the debt service on these bonds and is funded by General Revenue.

Act 98 (HB1033)

- The Treasurer is the disbursing officer for Local Sales and Use Taxes with a total appropriation of \$2.12 billion which provided an authorized appropriation of \$1.13 billion for cities and \$990 million for counties in FY2027 to distribute their portion of collected sales and use taxes.
- Amendment increased city share by \$30 million to support refunds of each city's share of local sales and use taxes.

Act 99 (HB1048)

- The Treasurer is the disbursing officer for the Local Law Enforcement and Emergency Medical Assistance appropriations which total \$620,000 for FY2027 with \$310,000 each for operating expenses of the Arkansas Ambulance Association and Arkansas Association of Chiefs of Police and is payable from Special Revenues derived from traffic fines.
- Amendment increased Emergency Medical appropriation by \$10,000 to provide reimbursements for personal services, operating expenses and other allowable costs incurred by the Arkansas Ambulance Association. It also increased Local Law Enforcement appropriation by \$10,000 to provide reimbursements for personal services, operating expenses and other allowable costs incurred by the Arkansas Association of Chiefs of Police.

Act 49 (HB1049)

- The Treasurer is the disbursing officer for Animal Rescue Shelters which has a total appropriation of \$50,000 in FY2027 including \$25,000 for cities and \$25,000 for counties for operation of governmentally owned shelters and is funded from fees from special license plates.

TREASURER OF STATE - COUNTY AND MUNICIPAL AID

Act 166 (HB1052)

- County Aid has a total authorized appropriation of \$718,428,616 in FY2027 to provide spending authority for the Treasurer's Office to distribute General, Special and Federal Revenues to counties. The appropriation for General Revenue distribution is \$21,428,616 for FY2027.
- Municipal Aid has a total authorized appropriation of \$256,372,099 for FY2027 to provide spending authority for the Treasurer's Office to distribute General, Special and Federal Revenues to municipalities. The appropriation for General Revenue distribution is \$29,372,099 for FY2027.
- Governor's Letter 1 increased the Real Property Tax Reduction for Counties by \$150 million.

Act 114 (HB1094) Supplemental

- Provides an additional \$90 million in appropriation for FY2026 to the Real Property Tax Reduction for Counties.

Institutions of Higher Education

ARKANSAS NORTHEASTERN COLLEGE

Act 48 (HB1047)

- The institution has a total authorized appropriation of \$38,773,182 in FY2027 with (255) authorized positions and is funded with General Revenue, cash funds from tuition and fees, federal funds, Educational Excellence Trust funds, and Work Force 2000 funds.

ARKANSAS STATE UNIVERSITY – BEEBE

Act 23 (SB49)

- The institution has a total authorized appropriation of \$53,569,387 in FY2027 with (502) authorized positions and is funded with cash funds from tuition and fees, General Revenue, federal funds, Educational Excellence Trust funds, and Work Force 2000 funds.

ARKANSAS STATE UNIVERSITY - JONESBORO

Act 67 (SB39) Operations

- The institution has a total authorized appropriation of \$315,486,828 in FY2027 with (2,270) authorized positions and is funded with cash funds from tuition/fees and sales, General Revenue, federal funds, and Educational Excellence Trust funds.

Act 56 (HB1067) Biosciences Institute

- The institute has a total authorized appropriation of \$5,643,838 in FY2027 with (43) authorized positions and is funded by the Tobacco Settlement.

ARKANSAS STATE UNIVERSITY - MID-SOUTH

Act 31 (HB1021)

- The institution has a total authorized appropriation of \$33,096,235 in FY2027 with (300) authorized positions and is funded with cash funds from tuition and fees, General Revenue, federal funds, and Work Force 2000 funds.

ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME

Act 33 (HB1026)

- The institution has a total authorized appropriation of \$31,267,527 in FY2027 with (198) authorized positions and is funded with cash funds from tuition and fees, General Revenue, and Work Force 2000 funds.

ARKANSAS STATE UNIVERSITY - NEWPORT

Act 24 (SB50)

- The institution has a total authorized appropriation of \$60,457,029 in FY2027 with (341) authorized positions and is funded with cash funds from tuition and fees, General Revenue, federal funds, and Work Force 2000 funds.

ARKANSAS STATE UNIVERSITY THREE RIVERS

Act 20 (SB46)

- The institution has a total authorized appropriation of \$30,890,114 in FY2027 with (261) authorized positions and is funded with cash funds from tuition and fees, General Revenue, federal funds, and Work Force 2000 funds.

ARKANSAS TECH UNIVERSITY

Act 97 (HB1016)

- The institution has a total authorized appropriation of \$224,161,885 in FY2027 with (1,561) authorized positions and is funded with cash funds from tuition/fees and sales, General Revenue, Educational Excellence Trust funds, and Work Force 2000 funds.

BLACK RIVER TECHNICAL COLLEGE

Act 29 (HB1015)

- The institution has a total authorized appropriation of \$56,992,773 in FY2027 with (222) authorized positions and is funded with cash funds from tuition and fees, General Revenue, Work Force 2000 funds, and federal funds.

COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

Act 30 (HB1019)

- The institution has a total authorized appropriation of \$22,495,432 in FY2027 with (204) authorized positions and is funded with cash funds from tuition and fees, General Revenue, federal funds, and Work Force 2000 funds.

HENDERSON STATE UNIVERSITY

Act 59 (HB1071)

- The institution has a total authorized appropriation of \$102,144,598 in FY2027 with (555) authorized positions and is funded with cash funds from tuition/fees and sales, General Revenue, federal funds, and Educational Excellence Trust funds.

NATIONAL PARK COLLEGE

Act 41 (HB1039)

- The institution has a total authorized appropriation of \$33,880,951 in FY2027 with (380) authorized positions and is funded with cash funds from tuition/ fees, General Revenue, federal funds, Educational Excellence Trust funds, and Work Force 2000 funds.

NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF ARKANSAS

(formerly North Arkansas College)

Act 51 (HB1057)

- The institution has a total authorized appropriation of \$47,190,232 in FY2027 with (381) authorized positions and is funded with General Revenue, federal funds, cash funds from tuition and fees, Work Force 2000 funds, and Educational Excellence Trust funds.

NORTHWEST ARKANSAS COMMUNITY COLLEGE

Act 102 (HB1065)

- The institution has a total authorized appropriation of \$111,052,827 in FY2027 with (1,137) authorized positions and is funded with cash funds from tuition and fees, General Revenue, federal funds, and Educational Excellence Trust funds.
- An amendment increased the Capital Improvements line item by \$12.9 million for repair to campus facilities damaged by a tornado in May 2024.

OZARKA COLLEGE

Act 57 (HB1069)

- The institution has a total authorized appropriation of \$20,145,419 in FY2027 with (220) authorized positions and is funded with cash funds from tuition and fees, General Revenue, Work Force 2000 funds, and federal funds.

PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS

Act 60 (HB1072)

- The institution has a total authorized appropriation of \$36,464,289 in FY2027 with (296) authorized positions and is funded with General Revenue, cash funds from tuition and fees, federal funds, Educational Excellence Trust funds, and Work Force 2000 funds.

SOUTH ARKANSAS COLLEGE

Act 11 (SB28)

- The institution has a total authorized appropriation of \$42,021,480 in FY2027 with (302) authorized positions and is funded with cash funds from tuition and fees, General Revenue, federal funds, Educational Excellence Trust funds, and Work Force 2000 funds.

SOUTHEAST ARKANSAS COLLEGE

Act 18 (SB44)

- The institution has a total authorized appropriation of \$47,531,788 in FY2027 with (375) authorized positions and is funded with General Revenue, cash funds from tuition and fees, Work Force 2000 funds, and federal funds.

SOUTHERN ARKANSAS UNIVERSITY

Act 58 (HB1070)

- The institution has a total authorized appropriation of \$81,311,527 in FY2027 with (529) authorized positions and is funded with cash funds from tuition/fees and sales, General Revenue, and Educational Excellence Trust funds.

SAU-TECH

Act 21 (SB47)

- The institution has a total authorized appropriation of \$47,851,878 in FY2027 with (333) authorized positions and is funded with General Revenue, cash funds from tuition and fees, federal funds, and Educational Excellence Trust funds. This includes the SAU-Tech campus with a total authorized appropriation of \$40,784,232, the Arkansas Fire Training Academy with a total authorized appropriation of \$5,945,636, and the Arkansas Environmental Training Academy with a total authorized appropriation of \$1,122,010.

UNIVERSITY OF ARKANSAS

Act 153 (SB41) Fayetteville

- The institution has a total authorized appropriation of \$1,355,941,738 in FY2027 with (5,591) authorized positions and is funded with cash funds from tuition/fees and sales, General Revenue, federal funds, and Educational Excellence Trust funds.

Act 17 (SB40) UA System and Various Divisions

- The System has a total authorized appropriation of \$199,958,195 in FY2027 with (598) authorized positions and is funded with General Revenue, cash funds, federal funds, and Educational Excellence Trust funds.

Act 136 (SB43) Division of Agriculture

- The Division has a total authorized appropriation of \$239,938,395 in FY2027 with (1,471) authorized positions and is funded with General Revenue, federal funds, cash funds, and Educational Excellence Trust funds.
- An amendment added \$4 million in the state operations appropriation for FY2027 to provide for potential funding.

Act 62 (HB1075) Biosciences Institutes

- The two UA Biosciences Institutes have a combined total authorized appropriation of \$4,790,995 in FY2027 and are funded by the Tobacco Settlement.

Act 90 (SB69) Division of Agriculture Supplemental

- This supplemental added \$30 million to the Capital Improvements line item in FY2026 for the replacement of the Food Sciences Building.

UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY COLLEGE

Act 122 (HB1018)

- The institution has a total authorized appropriation of \$39,687,777 in FY2027 with (286) authorized positions and is funded with General Revenue, cash funds from tuition and fees, Educational Excellence Trust funds, and Work Force 2000 funds.
- An amendment renamed the Assistant to the President position to Assistant to the Chancellor.

UNIVERSITY OF ARKANSAS - FORT SMITH

Act 63 (HB1076)

- The institution has a total authorized appropriation of \$161,226,966 in FY2027 with (1,025) authorized positions and is funded with cash funds from tuition/fees and sales, General Revenue, federal funds, and Educational Excellence Trust funds.

UNIVERSITY OF ARKANSAS - LITTLE ROCK

Act 167 (HB1053)

- The institution has a total authorized appropriation of \$237,615,927 in FY2027 with (1,988) authorized positions and is funded with cash funds from tuition/fees and sales, General Revenue, Educational Excellence Trust funds, and federal funds.

UNIVERSITY OF ARKANSAS - MONTICELLO

Act 19 (SB45)

- The institution has a total authorized appropriation of \$50,196,671 in FY2027 with (645) authorized positions and is funded with General Revenue, federal funds, cash funds from tuition/fees and sales, Work Force 2000 funds, and Educational Excellence Trust funds.

UNIVERSITY OF ARKANSAS - PINE BLUFF

Act 22 (SB48)

- The institution has a total authorized appropriation of \$124,568,360 in FY2027 with (880) authorized positions and is funded from General Revenue, cash funds from tuition/fees and sales, federal funds, and Educational Excellence Trust funds.

UNIVERSITY OF ARKANSAS – PULASKI TECHNICAL COLLEGE

Act 39 (HB1032) Operations

- The institution has a total authorized appropriation of \$99,390,338 in FY2027 with (780) authorized positions and is funded with General Revenue, cash funds from tuition and fees, Work Force 2000 funds, and federal funds.

Act 109 (HB1086) Supplemental

- This supplemental adds \$25 million of appropriation in Fiscal Year 2026 to the Capital Improvements line item to be used for the construction of a Workforce Training Center at the Port of Little Rock Industrial Park.

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE

Act 10 (SB27)

- The institution has a total authorized appropriation of \$18,726,277 in FY2027 with (243) authorized positions and is funded with cash funds from tuition and fees, General Revenue, federal funds, and Work Force 2000 funds.

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA

Act 32 (HB1025)

- The institution has a total authorized appropriation of \$25,287,949 in FY2027 with (216) authorized positions and is funded with cash funds from tuition and fees, General Revenue, federal funds, and Work Force 2000 funds.

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON

Act 9 (SB25)

- The institution has a total authorized appropriation of \$36,047,112 in FY2027 with (289) authorized positions and is funded with cash funds from tuition and fees, General Revenue, Work Force 2000 funds, and federal funds.

UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN

Act 96 (HB1013)

- The institution has a total authorized appropriation of \$35,007,734 in FY2027 with (156) authorized positions and is funded with General Revenue, cash funds from tuition and fees, federal funds, and Educational Excellence Trust funds.
- An amendment added \$12 million to the Capitol Improvements line item for the construction of an allied health building to be completed in FY2027.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Act 80 (SB42) UAMS Operations

- The institution has a total authorized appropriation of \$2,732,826,831 in FY2027 with (12,761) authorized positions and is funded with cash funds from predominantly hospital/clinic fees, federal funds, General Revenue, Educational Excellence Trust funds, and special revenue from the cigarette tax, marriage license fees, and the mixed drink tax.

Act 52 (HB1058) Center on Aging, College of Public Health, Biosciences Institute, and Area Health Education Center - Helena

- The institutions have a total authorized appropriation of \$13,933,264 in FY2027 with (113) authorized positions and is funded through the Tobacco Settlement.

Act 140 (SB67) Supplemental

- This supplemental for FY2026 provides \$5 million in appropriation with a fund transfer of the same amount from the General Revenue Allotment Reserve Fund to the University of Arkansas Medical Center Fund for the High-Risk Pregnancy Program and the Institute for Digital Health & Innovation Stroke Program.

UNIVERSITY OF CENTRAL ARKANSAS

Act 78 (SB26)

- The institution has a total authorized appropriation of \$289,274,755 in FY2027 with (2,298) authorized positions and is funded from cash funds from tuition/fees and sales, General Revenue, and Educational Excellence Trust funds.

2026 Fiscal Session Act List by Agency

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
152	SB31	Administrative Office of the Courts		JBC	AN ACT FOR THE ADMINISTRATIVE OFFICE OF THE COURTS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
79	SB32	Administrative Office of the Courts		JBC	AN ACT FOR THE ADMINISTRATIVE OFFICE OF THE COURTS - COURT PERSONNEL APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
121	HB1017	Agriculture Department		JBC	AN ACT FOR THE DEPARTMENT OF AGRICULTURE - PROMOTION BOARDS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
84	SB61	Agriculture Department		JBC	AN ACT FOR THE DEPARTMENT OF AGRICULTURE REAPPROPRIATION.
135	SB36	Agriculture Department		JBC	AN ACT FOR THE DEPARTMENT OF AGRICULTURE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
48	HB1047	Arkansas Northeastern College		JBC	AN ACT FOR THE ARKANSAS NORTHEASTERN COLLEGE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
108	HB1085	Arkansas School for the Deaf and Blind		JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - ARKANSAS SCHOOL FOR THE DEAF AND BLIND REAPPROPRIATION.
26	SB57	Arkansas School for the Deaf and Blind		JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - ARKANSAS SCHOOL FOR THE DEAF AND BLIND APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
23	SB49	ASU - Beebe		JBC	AN ACT FOR THE ARKANSAS STATE UNIVERSITY - BEEBE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
56	HB1067	ASU - Jonesboro		JBC	AN ACT FOR THE ARKANSAS STATE UNIVERSITY - ARKANSAS BIOSCIENCES INSTITUTE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
67	SB39	ASU - Jonesboro		JBC	AN ACT FOR THE ARKANSAS STATE UNIVERSITY APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
31	HB1021	ASU - Mid-South		JBC	AN ACT FOR THE ARKANSAS STATE UNIVERSITY - MID-SOUTH APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name	Sponsor	Bill Subtitle
33	HB1026	ASU - Mountain Home	JBC	AN ACT FOR THE ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
24	SB50	ASU - Newport	JBC	AN ACT FOR THE ARKANSAS STATE UNIVERSITY - NEWPORT APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
20	SB46	ASU Three Rivers	JBC	AN ACT FOR THE ARKANSAS STATE UNIVERSITY THREE RIVERS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
38	HB1031	Attorney General	JBC	AN ACT FOR THE OFFICE OF ATTORNEY GENERAL APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
154	SB51	Auditor of State	JBC	AN ACT FOR THE AUDITOR OF STATE - OPERATIONS AND UNCLAIMED PROPERTY PROGRAM APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
82	SB53	Auditor of State	JBC	AN ACT FOR THE AUDITOR OF STATE - DEPUTY PROSECUTING ATTORNEYS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
68	SB56	Auditor of State	JBC	AN ACT FOR THE AUDITOR OF STATE - CONTINUING EDUCATION OF LOCAL OFFICIALS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
29	HB1015	Black River Technical College	JBC	AN ACT FOR THE BLACK RIVER TECHNICAL COLLEGE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
12	SB33	Bureau of Legislative Research;Bureau of Legislative Research - ALC Disbursing Officer	JBC	AN ACT FOR THE BUREAU OF LEGISLATIVE RESEARCH AND THE LEGISLATIVE COUNCIL APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
28	HB1012	Claims Commission	JBC	AN ACT FOR THE ARKANSAS STATE CLAIMS COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
94	SB74	Payment of Approved Claims	JBC	AN ACT TO MAKE AN APPROPRIATION FOR THE PAYMENT OF APPROVED CLAIMS.
3	SB6	Commerce Department Aeronautics Division	JBC	AN ACT FOR THE DEPARTMENT OF COMMERCE - DIVISION OF AERONAUTICS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
147	SB7	Commerce Department Insurance Division		JBC	AN ACT FOR THE DEPARTMENT OF COMMERCE - STATE INSURANCE DEPARTMENT APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
92	SB71	Commerce Department Insurance Division		JBC	AN ACT FOR THE DEPARTMENT OF COMMERCE - STATE INSURANCE DEPARTMENT REAPPROPRIATION.
35	HB1028	Commerce Department State Bank Department; Securities Department		JBC	AN ACT FOR THE DEPARTMENT OF COMMERCE - STATE BANK DEPARTMENT AND STATE SECURITIES DEPARTMENT APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
47	HB1046	Commerce Department Waterways Commission		JBC	AN ACT FOR THE DEPARTMENT OF COMMERCE - ARKANSAS WATERWAYS COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
130	SB10	Commerce Department Workforce Services		JBC	AN ACT FOR THE DEPARTMENT OF COMMERCE - DIVISION OF WORKFORCE SERVICES APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
89	SB68	Commerce Department Workforce Services		JBC	AN ACT FOR THE DEPARTMENT OF COMMERCE - DIVISION OF WORKFORCE SERVICES REAPPROPRIATION.
93	SB72	Commerce Departmente Economic Development Commission		JBC	AN ACT FOR THE DEPARTMENT OF COMMERCE - ARKANSAS ECONOMIC DEVELOPMENT COMMISSION REAPPROPRIATION.
141	SB73	Commerce Departente Economic Development Commission		JBC	AN ACT FOR THE DEPARTMENT OF COMMERCE - ARKANSAS ECONOMIC DEVELOPMENT COMMISSION SUPPLEMENTAL APPROPRIATION.
129	SB8	Commerce Departente Economic Development Commission		JBC	AN ACT FOR THE DEPARTMENT OF COMMERCE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
119	HB1010	Corrections Department Community Correction Division		JBC	AN ACT FOR THE DEPARTMENT OF CORRECTIONS - DIVISION OF COMMUNITY CORRECTION APPROPRIATION FOR THE 2026- 2027 FISCAL YEAR.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
113	HB1092	Corrections Department Community Correction Division		JBC	AN ACT FOR THE DEPARTMENT OF CORRECTIONS - DIVISION OF COMMUNITY CORRECTION REAPPROPRIATION. □
64	HB1079	Corrections Department Division of Correction		Tosh	AN ACT FOR THE DEPARTMENT OF CORRECTIONS - DIVISION OF CORRECTION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
173	HB1093	Corrections Department Division of Correction		JBC	AN ACT FOR THE DEPARTMENT OF CORRECTIONS - DIVISION OF CORRECTION REAPPROPRIATION.
120	HB1011	Corrections Department Division of Correction		JBC	AN ACT FOR THE DEPARTMENT OF CORRECTIONS - DIVISION OF CORRECTION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
14	SB35	Post Prison Transfer Board		JBC	AN ACT FOR THE DEPARTMENT OF CORRECTIONS - POST-PRISON TRANSFER BOARD APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
13	SB34	Corrections Department Sentencing Commission		JBC	AN ACT FOR THE DEPARTMENT OF CORRECTIONS - ARKANSAS SENTENCING COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
45	HB1044	Court of Appeals		JBC	AN ACT FOR THE ARKANSAS COURT OF APPEALS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
54	HB1061	Department of Labor and Licensing - Division of Labor		JBC	AN ACT FOR THE DEPARTMENT OF LABOR AND LICENSING - DIVISION OF LABOR APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
159	HB1022	Development Finance Authority		JBC	AN ACT FOR THE ARKANSAS DEVELOPMENT FINANCE AUTHORITY APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
165	HB1051	DFA Regulatory Division		JBC	AN ACT FOR THE DEPARTMENT OF FINANCE & ADMINISTRATION - REGULATORY DIVISION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
74	SB2	DFA Assessment Coordination Department		JBC	AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - ASSESSMENT COORDINATION DIVISION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
40	HB1038	DFA Child Support Enforcement		JBC	AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - CHILD SUPPORT ENFORCEMENT APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
168	HB1064	DFA Disbursing Officer		JBC	AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - DISBURSING OFFICER APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
111	HB1088	DFA Disbursing Officer		JBC	AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - DISBURSING OFFICER SUPPLEMENTAL APPROPRIATION.
171	HB1089	DFA Disbursing Officer		JBC	AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - DISBURSING OFFICER SUPPLEMENTAL APPROPRIATION.
142	SB76	DFA Disbursing Officer		J. Dismang	AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - DISBURSING OFFICER APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
170	HB1068	DFA Management and Revenue Services Division		JBC	AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
110	HB1087	DFA Racing Commission		JBC	AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - RACING COMMISSION SUPPLEMENTAL APPROPRIATION.
127	HB1077	DHS County Operations		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - DIVISION OF COUNTY OPERATIONS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
105	HB1082	DHS Developmental Disabilities		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - DIVISION OF DEVELOPMENTAL DISABILITIES SERVICES REAPPROPRIATION.
150	SB24	DHS Developmental Disabilities		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - DIVISION OF DEVELOPMENTAL DISABILITIES SERVICES APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
115	HB1095	DHS Division of Aging, Adult and Behavioral Health Services		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - DIVISION OF AGING, ADULT, AND BEHAVIORAL HEALTH SERVICES REAPPROPRIATION.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
149	SB21	DHS Division of Aging, Adult and Behavioral Health Services		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - DIVISION OF AGING, ADULT, AND BEHAVIORAL HEALTH SERVICES APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
139	SB63	DHS Division of Aging, Adult and Behavioral Health Services		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - DIVISION OF AGING, ADULT, AND BEHAVIORAL HEALTH SERVICES SUPPLEMENTAL APPROPRIATION.
71	HB1062	DHS Division of Aging, Adult and Behavioral Health Services;DHS Medical Services		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - MEDICAID TOBACCO SETTLEMENT PROGRAM APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
69	HB1014	DHS Division of Provider Services and Quality Assurance		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - DIVISION OF PROVIDER SERVICES AND QUALITY ASSURANCE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
132	SB20	DHS Medical Services		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - DIVISION OF MEDICAL SERVICES APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
160	HB1023	DHS Secretary's Office		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - SECRETARY'S OFFICE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
133	SB23	DHS Youth Services Division		JBC	AN ACT FOR THE DEPARTMENT OF HUMAN SERVICES - DIVISION OF YOUTH SERVICES APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
42	HB1040	Disability Determination		JBC	AN ACT FOR THE STATE DEPARTMENT FOR SOCIAL SECURITY ADMINISTRATION DISABILITY DETERMINATION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
157	HB1007	Education - Public School		JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - DIVISION OF ELEMENTARY AND SECONDARY EDUCATION - PUBLIC SCHOOL FUND APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name	Sponsor	Bill Subtitle
101	HB1054	Education Department Career and Technical Education	JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - DIVISION OF CAREER AND TECHNICAL EDUCATION APPROPRIATION FOR THE 2026- 2027 FISCAL YEAR.
155	SB59	Education Department Educational Television Commission	JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - EDUCATIONAL TELEVISION DIVISION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
86	SB64	Education Department Elementary and Secondary Education	JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - DIVISION OF ELEMENTARY AND SECONDARY EDUCATION REAPPROPRIATION.
50	HB1056	Education Department Martin Luther King, Jr. Commission	JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - MARTIN LUTHER KING, JR. COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
107	HB1084	Education Department Northwest Technical Institute	JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - DIVISION OF HIGHER EDUCATION - NORTHWEST TECHNICAL INSTITUTE REAPPROPRIATION.
138	SB58	Education Department Northwest Technical Institute	JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - DIVISION OF HIGHER EDUCATION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
53	HB1059	Education Department Public School Academic Facilities	JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - DIVISION OF PUBLIC SCHOOL ACADEMIC FACILITIES AND TRANSPORTATION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
70	HB1060	Education Department State Library	JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION - ARKANSAS STATE LIBRARY APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
156	HB1005	Education Department	JBC	AN ACT FOR THE DEPARTMENT OF EDUCATION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
164	HB1037	Election Commissioners Board	JBC	AN ACT FOR THE STATE BOARD OF ELECTION COMMISSIONERS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
169	HB1066	Energy and Environment Department Environmental Quality	JBC	AN ACT FOR THE DEPARTMENT OF ENERGY AND ENVIRONMENT - DIVISION OF ENVIRONMENTAL QUALITY APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
172	HB1090	Energy and Environment Department Environmental Quality		JBC	AN ACT FOR THE DEPARTMENT OF ENERGY AND ENVIRONMENT - DIVISION OF ENVIRONMENTAL QUALITY SUPPLEMENTAL APPROPRIATION.
8	SB18	Energy and Environment Department Liquefied Petroleum Gas Board		JBC	AN ACT FOR THE DEPARTMENT OF ENERGY AND ENVIRONMENT - LIQUEFIED PETROLEUM GAS BOARD APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
61	HB1074	Energy and Environment Department Oil and Gas Commission		JBC	AN ACT FOR THE DEPARTMENT OF ENERGY AND ENVIRONMENT - OIL AND GAS COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
104	HB1081	Energy and Environment Department Oil and Gas Commission		JBC	AN ACT FOR THE DEPARTMENT OF ENERGY AND ENVIRONMENT - OIL AND GAS COMMISSION REAPPROPRIATION.
6	SB12	Ethics Commission		JBC	AN ACT FOR THE ARKANSAS ETHICS COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
75	SB14	Game & Fish Commission		JBC	AN ACT FOR THE ARKANSAS STATE GAME AND FISH COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
44	HB1043	Governor's Mansion		JBC	AN ACT FOR THE ARKANSAS GOVERNOR'S MANSION COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
134	SB30	Governors Office		JBC	AN ACT FOR THE OFFICE OF THE GOVERNOR APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
162	HB1035	Health Department		JBC	AN ACT FOR THE DEPARTMENT OF HEALTH - TOBACCO PREVENTION AND CESSATION PROGRAMS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
91	SB70	Health Department		JBC	AN ACT FOR THE DEPARTMENT OF HEALTH REAPPROPRIATION.
146	SB4	Health Department Regulation Boards		JBC	AN ACT FOR THE DEPARTMENT OF HEALTH - LICENSING AND REGULATION BOARDS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
34	HB1027	Health Department Health Services Permit Agency		JBC	AN ACT FOR THE DEPARTMENT OF HEALTH - HEALTH SERVICES PERMIT AGENCY APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
4	SB9	Health Department Minority Health Commission		JBC	AN ACT FOR THE ARKANSAS MINORITY HEALTH INITIATIVE OF THE DEPARTMENT OF HEALTH - ARKANSAS MINORITY HEALTH COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
5	SB11	Health Department Minority Health Commission		JBC	AN ACT FOR THE DEPARTMENT OF HEALTH - ARKANSAS MINORITY HEALTH COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
65	SB5	Health Department Tobacco Settlement Commission		JBC	AN ACT FOR THE DEPARTMENT OF HEALTH - ARKANSAS TOBACCO SETTLEMENT COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
163	HB1036	Health Department;Health Department		JBC	AN ACT FOR THE DEPARTMENT OF HEALTH APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
59	HB1071	Henderson State University		JBC	AN ACT FOR THE HENDERSON STATE UNIVERSITY APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
2	HB1001	House of Representatives		Evans	AN ACT FOR THE ARKANSAS HOUSE OF REPRESENTATIVES OF THE NINETY-FIFTH GENERAL ASSEMBLY APPROPRIATION FOR THE 2025-2026 FISCAL YEAR.
27	HB1003	House of Representatives		House Management	AN ACT FOR THE ARKANSAS HOUSE OF REPRESENTATIVES - STAFF APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
1	HB1002	House of Representatives;Senat e;Auditor of State		JBC	THE GENERAL APPROPRIATION ACT FOR THE 2026-2027 FISCAL YEAR.
76	SB19	Inspector General Department		JBC	AN ACT FOR THE DEPARTMENT OF INSPECTOR GENERAL APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
116	HB1096	Institutions of Higher Education		JBC	AN ACT FOR THE INSTITUTIONS OF HIGHER EDUCATION REAPPROPRIATION.
85	SB62	Institutions of Higher Education		JBC	AN ACT FOR THE INSTITUTIONS OF HIGHER EDUCATION REAPPROPRIATION.
66	SB13	Judicial Discipline and Disability Commission		JBC	AN ACT FOR THE JUDICIAL DISCIPLINE AND DISABILITY COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
15	SB37	Labor and Licensing Department Workers' Compensation Commission		JBC	AN ACT FOR THE DEPARTMENT OF LABOR AND LICENSING - WORKERS' COMPENSATION COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
95	HB1006	Labor Regulation Boards		JBC	AN ACT FOR THE DEPARTMENT OF LABOR AND LICENSING - BOARDS AND COMMISSIONS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
46	HB1045	Land Commissioner		JBC	AN ACT FOR THE COMMISSIONER OF STATE LANDS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
43	HB1042	Legislative Audit		JBC	AN ACT FOR ARKANSAS LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT AUDITING COMMITTEE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
151	SB29	Lieutenant Governor's Office		JBC	AN ACT FOR THE OFFICE OF THE LIEUTENANT GOVERNOR APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
103	HB1078	Military Department		JBC	AN ACT FOR THE DEPARTMENT OF THE MILITARY APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
106	HB1083	Military Department		JBC	AN ACT FOR THE DEPARTMENT OF THE MILITARY REAPPROPRIATION.□
41	HB1039	National Park College		JBC	AN ACT FOR THE NATIONAL PARK COLLEGE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
51	HB1057	North Arkansas College of the University of Arkansas		JBC	AN ACT FOR THE NORTH ARKANSAS COLLEGE OF THE UNIVERSITY OF ARKANSAS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
102	HB1065	Northwest Arkansas Community College		JBC	AN ACT FOR THE NORTHWEST ARKANSAS COMMUNITY COLLEGE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
57	HB1069	Ozarka College		JBC	AN ACT FOR THE OZARKA COLLEGE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
124	HB1024	Parks, Heritage, and Tourism		JBC	AN ACT FOR THE DEPARTMENT OF PARKS, HERITAGE, AND TOURISM - DIVISION OF HERITAGE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
117	HB1097	Parks, Heritage, and Tourism		JBC	AN ACT FOR THE DEPARTMENT OF PARKS, HERITAGE, AND TOURISM - DIVISION OF HERITAGE REAPPROPRIATION.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
128	HB1098	Parks, Heritage, and Tourism Department State Parks & Tourism Division		JBC	AN ACT FOR THE DEPARTMENT OF PARKS, HERITAGE, AND TOURISM - STATE PARKS AND TOURISM DIVISIONS REAPPROPRIATION.
148	SB15	Parks, Heritage, and Tourism Department State Parks & Tourism Division		JBC	AN ACT FOR THE DEPARTMENT OF PARKS, HERITAGE, AND TOURISM - STATE PARKS AND TOURISM DIVISIONS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
25	SB54	Prosecutor Coordinator's Office		JBC	AN ACT FOR THE OFFICE OF THE PROSECUTOR COORDINATOR APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
81	SB52	Public Defender Commission		JBC	AN ACT FOR THE ARKANSAS PUBLIC DEFENDER COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
83	SB60	Public Defender Commission		JBC	AN ACT FOR THE ARKANSAS PUBLIC DEFENDER COMMISSION REAPPROPRIATION.
55	HB1063	Public Employee Retirement		JBC	AN ACT FOR THE ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
112	HB1091	Public Safety Department Crime Laboratory		JBC	AN ACT FOR THE DEPARTMENT OF PUBLIC SAFETY REAPPROPRIATION. □
158	HB1008	Public Safety Department Emergency Management		JBC	AN ACT FOR THE DEPARTMENT OF PUBLIC SAFETY - DIVISION OF EMERGENCY MANAGEMENT APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
118	HB1009	Public Safety Department		JBC	AN ACT FOR THE DEPARTMENT OF PUBLIC SAFETY APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
72	HB1073	Public Service Commission		JBC	AN ACT FOR THE ARKANSAS PUBLIC SERVICE COMMISSION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
21	SB47	SAU - Tech		JBC	AN ACT FOR THE SAU-TECH APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
73	SB1	Senate		Senate Efficiency	AN ACT FOR THE ARKANSAS SENATE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
88	SB66	Shared Administrative Services - Building Authority Division		JBC	AN ACT FOR THE DEPARTMENT OF SHARED ADMINISTRATIVE SERVICES - BUILDING AUTHORITY DIVISION REAPPROPRIATION. □
87	SB65	Shared Administrative Services - Office of State Technology		JBC	AN ACT FOR THE DEPARTMENT OF SHARED ADMINISTRATIVE SERVICES - OFFICE OF STATE TECHNOLOGY REAPPROPRIATION. □
145	SB3	Shared Administrative Services		JBC	AN ACT FOR THE DEPARTMENT OF SHARED ADMINISTRATIVE SERVICES APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
11	SB28	South Arkansas College		JBC	AN ACT FOR THE SOUTH ARKANSAS COLLEGE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
18	SB44	Southeast Arkansas College		JBC	AN ACT FOR THE SOUTHEAST ARKANSAS COLLEGE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
58	HB1070	Southern Arkansas University		JBC	AN ACT FOR THE SOUTHERN ARKANSAS UNIVERSITY APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
137	SB55	Supreme Court		JBC	AN ACT FOR THE ARKANSAS SUPREME COURT APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
7	SB17	Teacher Retirement		JBC	AN ACT FOR THE ARKANSAS TEACHER RETIREMENT SYSTEM APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
123	HB1020	Transportation Department		JBC	AN ACT FOR THE ARKANSAS DEPARTMENT OF TRANSPORTATION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
36	HB1029	Treasurer of State		JBC	AN ACT FOR THE OFFICE OF THE TREASURER OF STATE - CITY-COUNTY TOURIST MEETING AND ENTERTAINMENT FACILITIES ASSISTANCE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
37	HB1030	Treasurer of State		JBC	AN ACT FOR THE OFFICE OF THE TREASURER OF STATE - GENERAL OBLIGATION BONDS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
98	HB1033	Treasurer of State		JBC	AN ACT FOR THE OFFICE OF THE TREASURER OF STATE - REFUND OF LOCAL TAXES APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
161	HB1034	Treasurer of State		JBC	AN ACT FOR THE OFFICE OF THE TREASURER OF STATE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
99	HB1048	Treasurer of State		JBC	AN ACT FOR THE OFFICE OF THE TREASURER OF STATE - ASSISTANCE TO LOCAL LAW ENFORCEMENT AND EMERGENCY MEDICAL APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
49	HB1049	Treasurer of State		JBC	AN ACT FOR THE OFFICE OF THE TREASURER OF STATE - ANIMAL RESCUE SHELTERS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
100	HB1050	Treasurer of State		JBC	AN ACT FOR THE OFFICE OF THE TREASURER OF STATE - AMENDMENT 74 PROPERTY TAX APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
166	HB1052	Treasurer of State		JBC	AN ACT TO MAKE AN APPROPRIATION FOR STATE TURNBACK FOR COUNTIES AND MUNICIPALITIES BY THE OFFICE OF THE TREASURER OF STATE FOR THE FISCAL YEAR ENDING JUNE 30, 2027; AND FOR OTHER PURPOSES.
114	HB1094	Treasurer of State County Aid		JBC	AN ACT TO MAKE AN APPROPRIATION FOR STATE TURNBACK FOR COUNTIES AND MUNICIPALITIES BY THE OFFICE OF THE TREASURER OF STATE SUPPLEMENTAL APPROPRIATION.
10	SB27	U of A - Community College at Batesville		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
32	HB1025	U of A - Community College at Hope- Texarkana		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE-TEXARKANA APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
9	SB25	U of A - Community College at Morrilton		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
96	HB1013	U of A - Community College at Rich Mountain		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT RICH MOUNTAIN APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
30	HB1019	U of A - Cossatot Community College		JBC	AN ACT FOR THE COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
136	SB43	U of A - Division of Agriculture		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS - DIVISION OF AGRICULTURE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
90	SB69	U of A - Division of Agriculture		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS - DIVISION OF AGRICULTURE SUPPLEMENTAL APPROPRIATION.
62	HB1075	U of A - Biosciences		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS AND THE DIVISION OF AGRICULTURE - ARKANSAS BIOSCIENCES INSTITUTES APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
153	SB41	U of A - Fayetteville		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS - FAYETTEVILLE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
167	HB1053	U of A - Little Rock		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS AT LITTLE ROCK APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
52	HB1058	U of A - Medical Sciences		JBC	AN ACT FOR THE UAMS - REYNOLDS CENTER ON AGING, BOOZMAN COLLEGE OF PUBLIC HEALTH, ARK. BIOSCIENCES INSTITUTE, & THE AREA HEALTH ED. CENTER IN HELENA APPROPRIATION FOR THE 2026-2027 FISCAL
80	SB42	U of A - Medical Sciences		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
140	SB67	U of A - Medical Sciences		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES SUPPLEMENTAL APPROPRIATION.
19	SB45	U of A - Monticello		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS AT MONTICELLO APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
60	HB1072	U of A - Phillips Community College		JBC	AN ACT FOR THE PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
22	SB48	U of A - Pine Bluff		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS AT PINE BLUFF APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

ACT #	Bill #	Agency Name		Sponsor	Bill Subtitle
39	HB1032	U of A - Pulaski Technical College		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
109	HB1086	U of A - Pulaski Technical College		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS - PULASKI TECHNICAL COLLEGE SUPPLEMENTAL APPROPRIATION.
63	HB1076	University of Arkansas - Fort Smith		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS - FORT SMITH APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
122	HB1018	University of Arkansas East Arkansas Community College		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS EAST ARKANSAS COMMUNITY COLLEGE APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
17	SB40	University of Arkansas System		JBC	AN ACT FOR THE UNIVERSITY OF ARKANSAS - SYSTEM AND VARIOUS DIVISIONS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
78	SB26	University of Central Arkansas		JBC	AN ACT FOR THE UNIVERSITY OF CENTRAL ARKANSAS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.
143	HB1100	Various State Agencies		Jean	TO AMEND THE REVENUE STABILIZATION LAW; TO CREATE FUNDS; TO MAKE TRANSFERS TO AND FROM FUNDS AND FUND ACCOUNTS; AND TO DECLARE AN EMERGENCY.
144	SB75	Various State Agencies		J. Dismang	TO AMEND THE REVENUE STABILIZATION LAW; TO CREATE FUNDS; TO MAKE TRANSFERS TO AND FROM FUNDS AND FUND ACCOUNTS; AND TO DECLARE AN EMERGENCY.
16	SB38	Veterans Affairs Department		JBC	AN ACT FOR THE DEPARTMENT OF VETERANS AFFAIRS APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.