

1 State of Arkansas
2 91st General Assembly
3 Fiscal Session, 2018
4

A Bill

HOUSE BILL 1007

5 By: Joint Budget Committee
6

For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
9 AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE
10 AND ADMINISTRATION - REVENUE SERVICES DIVISION FOR
11 THE FISCAL YEAR ENDING JUNE 30, 2019; AND FOR OTHER
12 PURPOSES.
13
14

Subtitle

15 AN ACT FOR THE DEPARTMENT OF FINANCE AND
16 ADMINISTRATION - REVENUE SERVICES
17 DIVISION APPROPRIATION FOR THE 2018-2019
18 FISCAL YEAR.
19
20
21

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

24 SECTION 1. REGULAR SALARIES. There is hereby established for the
25 Department of Finance and Administration - Revenue Services Division for the
26 2018-2019 fiscal year, the following maximum number of regular employees.
27

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2018-2019
32	(1) N003N	DFA DEP DIR AND COMMR OF REVENUE	1	GRADE SE03
33	(2) N037N	DFA DRIVER LICENSE ADMINISTRATOR	1	GRADE SE02
34	(3) N035N	DFA MOTOR VEHICLE ADMINISTRATOR	1	GRADE SE02
35	(4) N004N	DFA REV ASST COMMR POLICY & LEGAL	1	GRADE SE02
36	(5) G002N	DFA REVENUE CHIEF COUNSEL	1	GRADE SE02



1	(6)	N030N DFA STATE REVENUE OFFICE ADMIN	1	GRADE SE02
2	(7)	N029N DFA TAX ADMINISTRATOR	2	GRADE SE02
3	(8)	N028N DFA TAX AUDIT ADMINISTRATOR	1	GRADE SE02
4	(9)	A003C DFA REVENUE ASSISTANT ADMINISTRATOR	12	GRADE GS14
5	(10)	A006C DFA REVENUE TAX DIVISION MANAGER	10	GRADE GS13
6	(11)	G025C ATTORNEY SUPERVISOR	2	GRADE GS12
7	(12)	G024C DEPARTMENT ADMINISTRATIVE LAW JUDGE	3	GRADE GS12
8	(13)	G047C ATTORNEY SPECIALIST	13	GRADE GS11
9	(14)	G044C DFA REV PROBLEM RESOLUTION OFFICER	2	GRADE GS11
10	(15)	A033C TAX AUDITOR SUPERVISOR	28	GRADE GS11
11	(16)	G045C DFA DIVISION MANAGER III	2	GRADE GS09
12	(17)	T106C DFA REVENUE SECURITY SUPERVISOR	1	GRADE GS09
13	(18)	A054C TAX AUDITOR II	181	GRADE GS09
14	(19)	A082C ACCOUNTANT II	1	GRADE GS08
15	(20)	G084C DFA DIVISION MANAGER II	6	GRADE GS08
16	(21)	A089C ACCOUNTANT I	1	GRADE GS07
17	(22)	G133C DFA DIVISION MANAGER I	17	GRADE GS07
18	(23)	A049C DFA REVENUE OFFICE DISTRICT MANAGER	5	GRADE GS07
19	(24)	T032C DFA REVENUE SECURITY COORDINATOR	4	GRADE GS07
20	(25)	A059C TAX AUDITOR	1	GRADE GS07
21	(26)	C037C ADMINISTRATIVE ANALYST	3	GRADE GS06
22	(27)	A077C DFA LOCAL REVENUE OFFICE MANAGER	54	GRADE GS06
23	(28)	A074C FISCAL SUPPORT SUPERVISOR	5	GRADE GS06
24	(29)	C029C HEARING OFFICER	26	GRADE GS06
25	(30)	G179C LEGAL SERVICES SPECIALIST	1	GRADE GS06
26	(31)	S017C MAINTENANCE COORDINATOR	1	GRADE GS06
27	(32)	P027C PUBLIC INFORMATION SPECIALIST	1	GRADE GS06
28	(33)	S041C BOILER OPERATOR	7	GRADE GS05
29	(34)	A094C DFA LOCAL REVENUE OFFICE SUPERVISOR	88	GRADE GS05
30	(35)	A069C DFA REV OFFICE ASST DISTRICT MANAGER	5	GRADE GS05
31	(36)	C042C DFA REVENUE SUPERVISOR	30	GRADE GS05
32	(37)	A091C FISCAL SUPPORT ANALYST	23	GRADE GS05
33	(38)	R032C HUMAN RESOURCES PROGRAM REP	1	GRADE GS05
34	(39)	V015C PURCHASING SPECIALIST	2	GRADE GS05
35	(40)	C056C ADMINISTRATIVE SPECIALIST III	12	GRADE GS04
36	(41)	C048C DFA SUPERVISOR	94	GRADE GS04

1	(42)	A098C FISCAL SUPPORT SPECIALIST	2	GRADE GS04
2	(43)	C046C LEGAL SUPPORT SPECIALIST	9	GRADE GS04
3	(44)	C073C ADMINISTRATIVE SPECIALIST II	28	GRADE GS03
4	(45)	C059C DFA SERVICE REPRESENTATIVE	673	GRADE GS03
5	(46)	X172C TAX INVESTIGATOR	34	GRADE GS03
6	(47)	C076C DFA TECHNICIAN	69	GRADE GS02
7	(48)	S084C INSTITUTIONAL SERVICES SUPERVISOR	1	GRADE GS02
8	(49)	S087C INSTITUTIONAL SERVICES ASSISTANT	<u>10</u>	GRADE GS01
9		MAX. NO. OF EMPLOYEES	1,477	

10

11 SECTION 2. EXTRA HELP - REVENUE SERVICES DIVISION. There is hereby
 12 authorized, for the Department of Finance and Administration - Revenue
 13 Services Division for the 2018-2019 fiscal year, the following maximum number
 14 of part-time or temporary employees, to be known as "Extra Help", payable
 15 from funds appropriated herein for such purposes: two hundred twenty-one
 16 (221) temporary or part-time employees, when needed, at rates of pay not to
 17 exceed those provided in the Uniform Classification and Compensation Act, or
 18 its successor, or this act for the appropriate classification.

19

20 SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION - OPERATIONS.
 21 There is hereby appropriated, to the Department of Finance and Administration
 22 - Revenue Services Division, to be payable from the State Central Services
 23 Fund, for personal services and operating expenses of the Department of
 24 Finance and Administration - Revenue Services Division for the fiscal year
 25 ending June 30, 2019, the following:

26

27	ITEM	FISCAL YEAR
28	<u>NO.</u>	<u>2018-2019</u>
29	(01) REGULAR SALARIES	\$50,909,232
30	(02) EXTRA HELP	564,466
31	(03) PERSONAL SERVICES MATCHING	19,150,237
32	(04) OVERTIME	125,000
33	(05) MAINT. & GEN. OPERATION	
34	(A) OPER. EXPENSE	27,250,000
35	(B) CONF. & TRAVEL	115,450
36	(C) PROF. FEES	157,000

1	(D) CAP. OUTLAY	550,000
2	(E) DATA PROC.	0
3	(06) REFUNDS/REIMBURSEMENTS	<u>25,000</u>
4	TOTAL AMOUNT APPROPRIATED	<u><u>\$98,846,385</u></u>

5

6 SECTION 4. APPROPRIATION - COMMERCIAL DRIVERS LICENSE PROGRAM. There

7 is hereby appropriated, to the Department of Finance and Administration -

8 Revenue Services Division, to be payable from the Commercial Driver License

9 Fund, for personal services and operating expenses of the Department of

10 Finance and Administration - Revenue Services Division - Commercial Drivers

11 License Program for the fiscal year ending June 30, 2019, the following:

12	ITEM	FISCAL YEAR
13	NO.	2018-2019
14	(01) REGULAR SALARIES	\$281,509
15	(02) PERSONAL SERVICES MATCHING	115,203
16	(03) MAINT. & GEN. OPERATION	
17	(A) OPER. EXPENSE	4,352,352
18	(B) CONF. & TRAVEL	0
19	(C) PROF. FEES	0
20	(D) CAP. OUTLAY	0
21	(E) DATA PROC.	<u>0</u>
22	TOTAL AMOUNT APPROPRIATED	<u><u>\$4,749,064</u></u>

23

24

25 SECTION 5. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM

26 PROPERTY TAX REBATES. There is hereby appropriated, to the Department of

27 Finance and Administration - Revenue Services Division, to be payable from

28 the Individual Income Tax Withholding Fund, for the purpose of making

29 individual income tax refunds of taxes withheld under the provisions of

30 Arkansas Code beginning at 26-51-901 and property tax rebates under Amendment

31 79 of the Arkansas Constitution for the fiscal year ending June 30, 2019, the

32 following:

33	ITEM	FISCAL YEAR
34	NO.	2018-2019
35	(01) INDIVIDUAL INCOME TAX & AD VALOREM	

1 PROPERTY TAX REBATES -
 2 REFUND/REIMBURSEMENTS \$680,000,000

3
 4 SECTION 6. APPROPRIATION - CORPORATE INCOME TAX. There is hereby
 5 appropriated, to the Department of Finance and Administration - Revenue
 6 Services Division, to be payable from the Corporate Income Tax Withholding
 7 Fund, for the purpose of making corporate income tax refunds of taxes
 8 withheld under the provisions of Arkansas Code 26-51-901 for the fiscal year
 9 ending June 30, 2019, the following:

10
 11 ITEM FISCAL YEAR
 12 NO. 2018-2019
 13 (01) CORPORATE INCOME TAX -
 14 REFUND/REIMBURSEMENTS \$200,000,000

15
 16 SECTION 7. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby
 17 appropriated, to the Department of Finance and Administration - Revenue
 18 Services Division, to be payable from the Gasoline Tax Refund Fund, for
 19 paying the valid gasoline tax refund claims of agricultural users and bus
 20 drivers in the manner and to the extent provided by law for the fiscal year
 21 ending June 30, 2019, the following:

22
 23 ITEM FISCAL YEAR
 24 NO. 2018-2019
 25 (01) GASOLINE TAX REFUND CLAIMS \$1,500,000

26
 27 SECTION 8. APPROPRIATION - INTERSTATE MOTOR FUEL TAX REFUNDS. There is
 28 hereby appropriated, to the Department of Finance and Administration -
 29 Revenue Services Division, to be payable from the Interstate Motor Fuel Tax
 30 Refund Fund, for paying refunds to interstate users of motor fuels and
 31 special motor fuels as authorized by law for the fiscal year ending June 30,
 32 2019, the following:

33
 34 ITEM FISCAL YEAR
 35 NO. 2018-2019
 36 (01) INTERSTATE MOTOR FUEL TAX -

1 REFUND/REIMBURSEMENTS \$20,000,000

2
 3 SECTION 9. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby
 4 appropriated, to the Department of Finance and Administration - Revenue
 5 Services Division, to be payable from the Miscellaneous Revolving Fund, for
 6 making refunds of taxes erroneously paid and for refunds of the gross
 7 receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code
 8 26-52-412 and for other purposes as authorized by law for the fiscal year
 9 ending June 30, 2019, the following:

10

11 ITEM	FISCAL YEAR
12 <u>NO.</u>	<u>2018-2019</u>
13 (01) MISCELLANEOUS TAX -	
14 REFUND/REIMBURSEMENTS	<u>\$260,000,000</u>

15
 16 SECTION 10. APPROPRIATION - SPECIAL PLATES. There is hereby
 17 appropriated, to the Department of Finance and Administration - Revenue
 18 Services Division, to be payable from the cash fund deposited in the State
 19 Treasury as determined by the Chief Fiscal Officer of the State, for
 20 administrative and operating expenses of disbursing the Motor Vehicle Special
 21 License Plates fees to the proper entities for the fiscal year ending June
 22 30, 2019, the following:

23

24 ITEM	FISCAL YEAR
25 <u>NO.</u>	<u>2018-2019</u>
26 (01) MV SPECIAL PLATES-ADMINISTRATIVE &	
27 OPERATING EXPENSES	<u>\$4,000,000</u>

28
 29 SECTION 11. APPROPRIATION - REVENUE MISCELLANEOUS CASH. There is
 30 hereby appropriated, to the Department of Finance and Administration -
 31 Revenue Services Division, to be payable from the cash fund deposited in the
 32 State Treasury as determined by the Chief Fiscal Officer of the State, for
 33 distribution of fees and service charges collected on behalf of other
 34 entities and for other purposes as authorized by law for the fiscal year
 35 ending June 30, 2019, the following:

1	ITEM	FISCAL YEAR
2	<u>NO.</u>	<u>2018-2019</u>
3	(01) DISTRIBUTION OF FEES / SERVICE CHARGES	<u>\$12,000,000</u>

4

5 SECTION 12. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 6 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
 7 APPROPRIATION TRANSFERS. The Director of the Department of Finance and
 8 Administration is authorized to transfer appropriation between refund line
 9 item appropriations in this Act. The Director of the Department of Finance
 10 and Administration shall immediately report any such transfers to the
 11 Arkansas Legislative Council or Joint Budget Committee. Such report shall
 12 contain the amounts transferred and the reasons for the same.

13 The provisions of this section shall be in effect only from July 1, ~~2017~~
 14 2018 through June 30, ~~2018~~ 2019.

15

16 SECTION 13. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 17 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA
 18 HELP EXEMPTION. Extra Help positions authorized herein are specifically
 19 exempt from limitation of hours, either by act or regulation. Provided,
 20 however, when a temporary or part-time employee is employed by the Department
 21 of Finance and Administration - Revenue Services Division for a period of
 22 time exceeding seven (7) months, a report of such shall be filed with the
 23 Arkansas Legislative Council or Joint Budget Committee.

24 The provisions of this section shall be in effect only from July 1, ~~2017~~
 25 2018 through June 30, ~~2018~~ 2019.

26

27 SECTION 14. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 28 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. AUTHORITY
 29 TO EMPLOY CERTIFIED LAW ENFORCEMENT OFFICERS. The Director of the Department
 30 of Finance and Administration is authorized to employ certified law
 31 enforcement officers and specialized police personnel as certified under §
 32 12-9-101 et seq. The certified law enforcement officers and specialized
 33 police personnel employed under this section shall be responsible for
 34 maintaining order and providing for the security, protection, and safety of
 35 the Department of Finance and Administration buildings, grounds, property,
 36 employees and customers. The certified law enforcement officer shall have the

1 powers, duties, privileges, and immunities of a certified law enforcement
 2 officer.

3 The following two classifications shall be used by the agency for
 4 security, protection, and safety personnel:

Item	Class	Maximum	Salary Rate
No.	Code Title	No. of Employees	Fiscal Year
			2017-2018 2018-2019
8	(1) T106C DFA REVENUE SECURITY SUPERVISOR	1	GRADE G123 <u>GS09</u>
9	(2) T032C DFA REVENUE SECURITY COORDINATOR	<u>4</u>	GRADE G120 <u>GS07</u>
10	MAX. NO. OF EMPLOYEES	5	

11
 12 Department of Finance and Administration Alcoholic Beverage Control
 13 Enforcement Division will manage training and certification of the certified
 14 law enforcement officers and specialized police personnel and maintain all
 15 required documentation.

16 The provisions of this section shall be in effect only from July 1, ~~2017~~
 17 2018 through June 30, ~~2018~~ 2019.

18
 19 SECTION 15. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 20 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

21 CONTINGENT POSITIONS. There is hereby established for the Department of
 22 Finance and Administration - Revenue Division - Contingent Positions for the
 23 ~~2017-2018~~ 2018-2019 fiscal year, the following maximum number of regular
 24 employees whose salaries shall be governed by the provisions of the Uniform
 25 Classification and Compensation Act (Arkansas Code § 21-5-201 et seq.), or
 26 its successor, and all laws amendatory thereto. All persons occupying
 27 positions authorized herein are hereby governed by the provisions of the
 28 Regular Salaries Procedures and Restrictions Act (Arkansas Code § 21-5-101),
 29 or its successor.

30 CONTINGENT POSITIONS – DATA ENTRY

Item	Class	Maximum	Salary Rate
No.	Code Title	No. of Employees	Fiscal Year
			2017-18 2018-2019
34	(1) CO42C DFA REVENUE SUPERVISOR	2	GRADE G114 <u>GS05</u>
35	(2) C059C DFA SERVICE REPRESENTATIVE	8	GRADE G111 <u>GS03</u>
36	(3) C076C DFA TECHNICIAN	<u>40</u>	GRADE G108 <u>GS02</u>

1 MAX CONTINGENT EMPLOYEES

50

2 If it has been determined by the Director of the Department of Finance and
3 Administration that the Department cannot continue a contract with a private
4 provider and the Director deems it necessary to utilize Department staff to
5 provide the required services, the Department is allowed, after seeking prior
6 review by the Arkansas Legislative Council or Joint Budget Committee, to
7 utilize the contingent positions for data entry contained in this Section and
8 make the appropriate transfers from the various Maintenance and Operations,
9 Professional Fees and Services or Data Processing line items contained in the
10 Revenue Services Division - Operations Appropriation Section of this Act to
11 Regular Salaries and Personal Services Matching.

12 The provisions of this section shall be in effect only from July 1, ~~2017~~
13 2018 through June 30, ~~2018~~ 2019.

14

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

24

25 SECTION 17. LEGISLATIVE INTENT. It is the intent of the General
26 Assembly that any funds disbursed under the authority of the appropriations
27 contained in this act shall be in compliance with the stated reasons for
28 which this act was adopted, as evidenced by the Agency Requests, Executive
29 Recommendations and Legislative Recommendations contained in the budget
30 manuals prepared by the Department of Finance and Administration, letters, or
31 summarized oral testimony in the official minutes of the Arkansas Legislative
32 Council or Joint Budget Committee which relate to its passage and adoption.

33

34 SECTION 18. EFFECTIVE DATE. This act is effective on and after July 1,
35 2018.

36