

1 State of Arkansas  
2 89th General Assembly  
3 First Extraordinary Session, 2013  
4

# A Bill

Call Item 6  
HOUSE BILL 1007

5 By: Representative Jett  
6 By: Senators Maloch, J. Key, Caldwell, E. Cheatham, L. Chesterfield, J. Dismang, Elliott, S. Flowers,  
7 Hickey, Holland, K. Ingram, U. Lindsey, B. Pierce  
8

## For An Act To Be Entitled

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10 AN ACT TO REQUIRE EXCESS REVENUE FROM THE UNIFORM  
11 RATE OF TAX TO BE CREDITED TO THE PUBLIC SCHOOL FUND;  
12 TO PROVIDE STABILITY FOR SCHOOL DISTRICTS THAT  
13 RECEIVED EXCESS REVENUE FROM THE UNIFORM RATE OF TAX  
14 IN THE 2014-2015 SCHOOL YEAR TO HAVE A GRADUAL PHASE-  
15 OUT; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.  
16

## Subtitle

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19 TO REQUIRE EXCESS REVENUE FROM THE  
20 UNIFORM RATE OF TAX BE CREDITED TO THE  
21 PUBLIC SCHOOL FUND; AND TO DECLARE AN  
22 EMERGENCY.  
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24  
25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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27 SECTION 1. Arkansas Code § 26-80-101(c), concerning the uniform rate  
28 of tax, is amended to read as follows:

29 (c)(1) ~~For~~ Subject to subdivision (c)(2) of this section, for each  
30 school year, each county treasurer shall remit the net revenues from the  
31 uniform rate of tax to each local school district from which the net revenues  
32 were derived.

33 (2)(A) For each local school district, the Department of  
34 Education shall determine if the local school district has a net revenue per  
35 student from the uniform rate of tax in excess of the per student foundation  
36 funding amount under § 6-20-2305.



1                   (B) Beginning in the 2015-2016 school year, if the  
2 Department of Education determines that a local school district has excess  
3 net revenue from the uniform rate of tax as calculated under subdivision  
4 (c)(2)(A) of this section then the Department of Education shall certify the  
5 amount of excess net revenue from the uniform rate of tax to the affected  
6 local school district no later than April 1 each year.

7                   (C) A local school district who receives certification  
8 under subdivision (c)(2)(B) of this section shall remit the amount certified  
9 to the Department of Education for the credit to the Educational Facilities  
10 Partnership Fund Account for the maintenance and operation of schools.

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12                   SECTION 2. TEMPORARY LANGUAGE. DO NOT CODIFY.

13                   (a) If a local school district received excess net revenue from the  
14 uniform rate of tax as calculated under § 26-80-101(c)(2)(A) for the  
15 maintenance and operations of the local school district in the 2014-2015  
16 school year, the local school district shall:

17                   (1) Retain two-thirds (2/3) of the amount certified by the  
18 Department of Education under § 26-80-101(c)(2)(B) for the 2015-2016 school  
19 year, if any; and

20                   (2) Retain one-third (1/3) of the amount certified by the  
21 Department of Education under § 26-80-101(c)(2)(B) for the 2016-2017 school  
22 year, if any.

23                   (b) A local school district that does not retain excess net revenue  
24 under subdivision (a)(1) of this section shall not be entitled to receive  
25 excess net revenue under subdivision (a)(2) of this section.

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27                   SECTION 3. EMERGENCY CLAUSE. It is found and determined by the  
28 General Assembly of the State of Arkansas that the Public School Insurance  
29 Trust Fund is inadequate to provide affordable health insurance for public  
30 school employees; changes to the funding system for public school employee  
31 health insurance is necessary to ensure a stable and affordable program of  
32 health insurance plan options; and that this act is necessary to provide  
33 additional funding for public school employee health insurance. Therefore,  
34 an emergency is declared to exist, and this act being necessary for the  
35 preservation of the public peace, health, and safety shall become effective  
36 on July 1, 2014.