

# DFA - REVENUE SERVICES DIVISION

## Enabling Laws

Act 8 of 2014  
Act 300 of 2014

Arkansas Code Annotated:

§2-8-101 et seq.	§2-20-101 et seq.	§2-35-101 et seq.
§2-40-101 et seq.	§3-4-201 et seq.	§3-5-101 et seq.
§3-7-101 et seq.	§3-9-101 et seq.	§8-7-901
§8-7-908	§8-9-402 et seq.	§14-164-101
§15-4-1001 et seq.	§15-4-1201 et seq.	§15-4-1508
§15-4-1602	§15-4-1701 et seq.	§15-4-1901 et seq.
§15-5-1301 et seq.	§17-21-101 et seq.	§23-113-101 et seq.
§23-114-101 et seq.	§26-5-101 et seq.	§26-17-203
§26-18-101 et seq.	§26-19-101 et seq.	§26-36-301 et seq.
§26-51-101 et seq.	§26-52-101 et seq.	§26-53-101 et seq.
§26-55-101 et seq.	§26-56-101 et seq.	§26-57-201 et seq.
§26-57-901 et seq.	§26-58-101 et seq.	§26-59-101 et seq.
§26-60-101 et seq.	§26-62-101 et seq.	§26-74-101 et seq.
§26-75-101 et seq.	§27-14-101 et seq.	§27-15-101 et seq.
§26-52-301 et seq.	§26-53-126	§27-16-101 et seq.
§27-19-101 et seq.	§27-20-101 et seq.	§27-23-101 et seq.
§27-50-801 et seq.	§27-50-901 et seq.	

Act 555 of 1965, Act 142 of 1949 and Act 134 of 1911

## History and Organization

Act 88 of 1925 that created the Office of Insurance and Revenues first established the Revenue Division. Act 115 of 1927 separated the powers of the Insurance Commissioner and changed the title to Commissioner of Revenues. Act 38 of 1971 transferred the Department of Revenues to the Department of Finance and Administration. The Revenue Division is responsible for administration and enforcement of state

taxing laws, vehicle and driver licenses imposed under Arkansas law. The following nine major offices properly administer the varied tax laws, license laws and other functions of Revenue Division operations:

1) Office of the Assistant Commissioner for Policy and Legal

This office consists of three sections: Assistant Commissioner, Hearings and Appeals and Taxpayer Assistance. The Office of Assistant Commissioner for Policy and Legal was created in 1995. This office is responsible for policy and legal matters for the Revenue Division. The Hearings and Appeals Section was created by Act 401 of 1979 and is responsible for reviewing all written protests submitted by taxpayers and making findings on proposed assessments. The Taxpayer Assistance Office was created in 1993 and assists taxpayers in resolving problems with the various offices in the Revenue Division.

2) Office of Income Tax

The Office of Income Tax consists of four sections: Administration, Individual Income Tax, Corporate Income Tax and Income Tax Systems. Individual Income Tax administers tax laws as they apply to individuals, fiduciaries, partnerships and estates. Corporate Income Tax administers tax laws applying to corporations doing business in the State. Income Tax Systems processes income tax returns and provides income tax data entry.

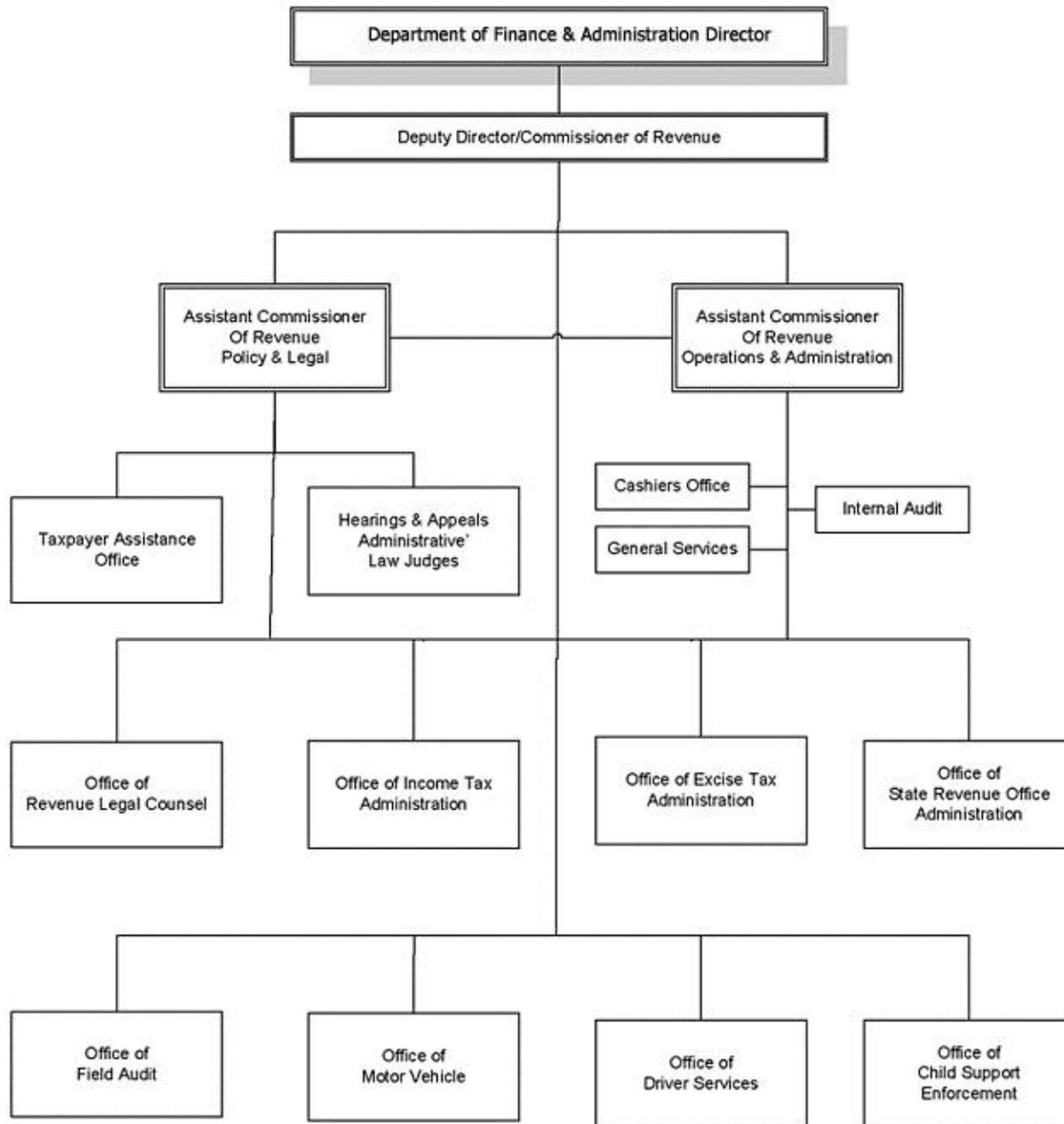
3) Office of Field Audit

Act 235 of 1935 gave the Revenue Commissioner the duty of employing Field Auditors and Collectors. The Office is organized into nine sections; Administration, five Audit Districts covering the State, Audit Coordination, Collections and Nexus. The Audit Districts are responsible for performing audits and collection of delinquent taxes in their district. Audit Coordination organizes requests for information and audits between the various tax sections and the Audit Districts. The Collections Section collects delinquent and deficient taxes as well as insufficient fund checks. Act 1151 of 2005, the Local Option Horse Racing and Greyhound Racing Electronic Games of Skill Act added audit responsibilities to Field Audit for games of skill.

4) Office of Motor Vehicle

This Office was first authorized to issue licenses by Act 134 of 1911. Act 142 of 1949 required motor vehicle titles. The Office of Motor Vehicle administers licensing, registration and titling of all vehicles subject to registration. The Office consists of five sections; Administration, Systems Support, Direct Services, International Registration Plan and Registration and Title. The Systems Support section provides customer service for motor vehicle automated systems. The International Registration Plan section registers and licenses all Arkansas trucks under the International Registration Plan. The Direct Services section files all direct liens and provides information on motor vehicles to the general public and to law enforcement on a 24 hour basis. The Registration and Title section provides data entry for titles, renewals and registrations, maintains control records for licenses and fees issued and examines applications for title for completeness and proper documentation. It microfilms all documents submitted with applications for title.

- 5) Office of Excise Tax Administration  
This Office administers tax laws of the State. The Office consists of five sections; Administration, Sales Tax, Motor Fuel Tax, Miscellaneous Tax and Tax Credits. Sales Tax administers taxes on sales, use, mixed drink and beverage excise for State and Local governments. Motor Fuel administers taxes on motor fuel. Miscellaneous Tax administers various tax laws such as cigarette, real estate transfer, amusement, vending and severance. Tax Credits administers the various tax credit programs. Act 388 of 2007, the Charitable Bingo and Raffles Enabling Act, added the tax administration of Bingo and Raffles to the office.
- 6) Office of Driver Services  
Act 555 of 1965 established the Driver Licensing Bureau. Act 311 of 1977 created the color photo driver license program. This Office consists of six sections; Administration, Issuance, Technical Services, Safety Responsibility, Driver Control and Commercial Driver License. The Issuance section is responsible for procedures for issuance of licenses to qualified individuals and for maintaining driver license records. The Technical Services section is responsible for data entry, Traffic Violation Reports and Revenue Micrographics. The Safety Responsibility section administers the financial responsibility laws. Driver Control monitors problem drivers statewide. The Commercial Driver License section administers that program.
- 7) Office of Assistant Commissioner for Operations and Administration  
This Office consists of three sections; Office of the Assistant Commissioner, Cashier and General Services. The Cashier section prepares deposits of all monies for deposit with the State Treasurer. The General Services section is responsible for audits all State Revenue Offices, reconciles bank accounts and processes revenues collected by State Revenue Offices, building maintenance and security, central supply, processing all revenues paid by mail and all incoming and outgoing mail.
- 8) Office of Revenue Legal Counsel  
This Office provides legal counsel for the Revenue Division and the operating offices of the Revenue Division. It represents the Division in litigation involving taxes, fees, licenses and programs administered by the Division.
- 9) Office of State Revenue Office Administration  
This office was created to meet the requirements of Act 465 of 1967 that allows individuals to apply in person in their County of residence for automobile registration and renewal. The Office consists of six sections; Administration and five districts dividing the State.



## **Agency Commentary**

DFA Revenue Services Division is funded primarily from the State Central Services Fund and collects taxes, assures taxpayer compliance with the revenue laws of the State, maintains driver history records and titles and licenses motor vehicles. Fees are also collected for the Commercial Driver's License Program and dedicated as special revenue to support this program.

Sections of the Revenue Services Division include the following offices:

- Assistant Commissioner for Operations and Administration
- Assistant Commissioner for Policy and Legal
- Revenue Legal Counsel
- Income Tax
- Field Audit
- Motor Vehicle
- Excise Tax Administration
- Driver Services / Commercial Driver's License
- State Revenue Office Administration

The Revenue Division is requesting 20 additional positions (10 in Conway, AR & 10 in NW Arkansas). These positions are critical to the operation and will either produce additional revenues or avoid a reduction in the current level of revenues. Conway, Arkansas is growing rapidly; from April 2000 to April 2010, Faulkner County increased in population by 31.6%. Due to the nature of Conway (the city of colleges), students populate the area, then after graduation they make their home in Conway. Northwest Arkansas (Washington and Benton counties) is averaging 944 new residents every month between 2000 and 2010. Benton County increased 44.3% and Washington County increased by 28.8% during the 2000 and 2010 census. The addition of these positions will enable the Department to provide fast and efficient service to the growing community. Approximate average yearly gross income of Central District would be \$1,152,000 and in NW Arkansas \$1,081,000.

The Revenue Division is requesting the transfer of 1 position from Agency 0610 - DFA Management Services. This position will be used in ongoing support for the Arkansas Integrated Revenue System (AIRS). Also, an out of family reclassification of a A094C DFA Local Revenue Office Supervisor grade C114 to a C042C DFA Supervisor grade C114. This request will be a zero change in appropriation and will properly classify the positions as they are currently being utilized. Reclassification of two G084C DFA Division Manager II, C123 to A006C DFA

Revenue Tax Division Manager C129, to properly align the job responsibilities with other positions and supervisory responsibility; zero change in appropriation.

Several Operating Expenses have increased over the years and the Revenue Division continues to absorb these increases by adjusting the budget in several areas. There are several increases that need to be requested that can no longer be absorbed in the current budget: Postage increases of approximately 2%, from 2012 to 2014 the cost of postage has risen from 45 cents to 49 cents, \$96,779 each year; Rental of facilities around the State is expected to rise 3% or more, \$396,146 each year; Utilities are on the rise across the State, \$85,600 each year; Janitorial Services have increased across the State, \$45,000 each year; Bank Service Charges have increased due to the new DSMV system and the growth in electronic filings, \$99,000 each year; it has been four years since the Ragland and Ledbetter buildings have had the windows cleaned, \$12,000 each year; and lastly the replacement of 41 vehicles in FY16, \$738,000 and 16 vehicles in FY17, \$312,000.

Lastly, an increase of \$1,000,000 each year is need in the Commercial Drivers License Program appropriation (1JN) to cover costs associated with the Arkansas Integrated Revenue System DSMV development, maintenance and support. Current funding levels will cover this increase.

## **Audit Findings**

DIVISION OF LEGISLATIVE AUDIT  
AUDIT OF :  
DFA - REVENUE SERVICES DIVISION  
FOR THE YEAR ENDED JUNE 30, 2012

Findings

Recommendations

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Audit findings are reported under DFA-Administrative Services.

## Employment Summary

	Male	Female	Total	%
White Employees	216	717	933	68 %
Black Employees	54	361	415	30 %
Other Racial Minorities	6	15	21	2 %
Total Minorities			436	32 %
Total Employees			1,369	100 %

## Publications

### A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Ad Valorem Assessment Return	26-26-1601	N	N	250,000	Statutory requirement to file annual return	0	0.00
Amusement Machine Tax Register	26-57-404	N	N	200	Statutory requirement to register annually	0	0.00
Beauty Pageant Renewal-BPG	17-21-101	N	N	100	Statutory requirement to register annually	0	0.00
Beef Promotion Assessment Report	2-35-401	N	N	1,350	Statutory requirement to file monthly report	0	0.00
Beer Excise Tax Report	3-7-104(6)(A)	N	N	500	Statutory requirement to file monthly report	0	0.00
Bingo Distributor Return-BIN	23-114-101	N	N	3	Statutory requirement to file monthly report	0	0.00
Bingo/Raffle Annual License Renewal-BRR	23-114-101	N	N	500	Statutory requirement to register annually	0	0.00
Bingo/Raffle Distributor License form- BRR	23-114-101	N	N	500	Statutory requirement to register annually	0	0.00

**A.C.A. 25-1-201 et seq.**

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Brucellosis & Swine Testing Report	2-40-206	N	N	1,000	Statutory requirement to file monthly report	0	0.00
Catfish Feed Assessment Report	Act 790 of 1999	N	N	200	Statutory requirement to file a report on the 15th day following collection	0	0.00
Cigarette Excise Tax Report	26-57-201	N	N	1,000	Statutory requirement to file monthly report	0	0.00
Cigarette Paper Tax Report	26-57-801	N	N	1,000	Statutory requirement to file monthly report	0	0.00
Coin-Operated Vending Tax Register	Act 928 of 1997	N	N	2,000	Statutory requirement to register annually	0	0.00
Construction Permit Fee Report	Act 474 of 1999	N	N	200	Statutory requirement to file a report on the 15th day following collection	0	0.00
Corn & Grain Sorghum Assessment Report	Act 271 of 1997	N	N	200	Statutory requirement to file monthly report	0	0.00
Driver License Renewal Notice	None	N	N	520,000	To remind people when their license expires	0	0.00
Electronic Game of Skill Tax Report-EGS	23-113-501	N	N	2	Statutory requirement to file monthly report	0	0.00
Estimated & Withholding Forms	26-51-806	N	N	155,500	Statutory requirement to file	0	0.00
Gross Receipts Tax Regulations	26-52-105	N	N	15,000	To provide sales and use tax reporting information and guidelines	0	0.00
IFTA Quarterly Report	26-55-1102	N	N	25,000	IFTA Agreement requires that all accounts must file a quarterly report	0	0.00

**A.C.A. 25-1-201 et seq.**

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
IFTA Renewal Application	26-55-1102	N	N	3,500	IFTA Agreement requires that all accounts must file an annual renewal	0	0.00
Imported Wine Tax Report / Native Wine Tax Report	3-7-104(4)(5) / 3-5-409	N	N	300	Statutory requirement to file monthly report	0	0.00
Income Tax Booklet	26-51-806	N	N	405,000	Statutory requirement to file annual return	0	0.00
Liquor Excise Tax Report	3-7-104	N	N	500	Statutory requirement to file monthly report	0	0.00
LPG Renewal Application	26-56-304	N	N	1,200	Required by the Motor Fuel Tax Law	0	0.00
Moving to Arkansas	None	N	N	0	Help new residents understand their tax obligations. Available on DFA Website.	0	0.00
Natural Gas Purchaser Report-NGS	26-58-116	N	N	500	Statutory requirement to file monthly report	0	0.00
Natural Gas Severance Producer Report-NGS	26-58-115	N	N	500	Statutory requirement to file monthly report	0	0.00
Oil & Brine Museum Fund Report	26-58-302	N	N	300	Statutory requirement to file monthly report	0	0.00
Registration Renewal Notice	27-14-1014	N	N	1,975,000	Required by law to notify owner of expiration	0	0.00
Rice Promotion Assessment Report	2-20-507	N	N	1,600	Statutory requirement to file monthly report	0	0.00
Sales & Use Tax Reporting Form	26-52-105	N	N	131,800	Statutory Requirement to file monthly/quarterly/annual report	0	0.00

**A.C.A. 25-1-201 et seq.**

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Severance Tax Report	26-58-111	N	N	6,000	Statutory requirement to file monthly report	0	0.00
Soft Drink Assessment Report	26-57-901	N	N	2,500	Statutory requirement to file monthly report	0	0.00
Soybean Promotion Assessment Report	2-20-406	N	N	2,500	Statutory requirement to file monthly report	0	0.00
Starting a New Business	None	N	N	1,000	Provide business operators with a source of information concerning state business tax obligations	0	0.00
Telecommunications Tax Report-TEL	23-17-119	N	N	100	Statutory requirement to file monthly report	0	0.00
Timber Processing Tax	26-58-111	N	N	5,000	Statutory requirement to file monthly report	0	0.00
Tobacco Excise Tax Report	26-57-201	N	N	1,000	Statutory requirement to file monthly report	0	0.00
Vehicle Certificate of Title	27-14-713	N	N	1,000,000	Required by law to convey ownership	0	0.00
Vehicle Registration Certificate	27-14-713	N	N	2,500,000	Required by law to be carried in vehicle	0	0.00
Waste Tire Assessment Report	23-3-510	N	N	20,000	Statutory requirement to file monthly report	0	0.00
Wheat Promotion Assessment Report	2-20-606	N	N	2,000	Statutory requirement to file monthly report	0	0.00

**ARKANSAS PLANNING BUDGETING & ADMINISTRATIVE SYSTEM**  
**STATE CONTRACTS OVER \$50,000 AWARDED TO MINORITY OWNED BUSINESSES**  
 Fiscal Year 2016  
 Required by A.C.A. 25-36-104

**AGENCY: 0630 DFA - REVENUE SERVICES DIVISION**

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
Akins Janitorial	\$105,923	X					

**TOTAL NUMBER OF MINORITY CONTRACTS AWARDED** 1

**TOTAL EXPENDITURES FOR CONTRACTS AWARDED** \$15,160,170

**% OF MINORITY CONTRACTS AWARDED** 0.25 %

# Department Appropriation Summary

## Historical Data

## Agency Request and Executive Recommendation

Appropriation	2013-2014		2014-2015		2014-2015		2015-2016					2016-2017						
	Actual	Pos	Budget	Pos	Authorized	Pos	Base Level	Pos	Agency	Pos	Executive	Pos	Base Level	Pos	Agency	Pos	Executive	Pos
1JN Commercial Drivers License Program	1,748,037	10	1,771,716	10	1,752,897	10	1,776,634	10	2,776,634	10	2,776,634	10	1,777,370	10	2,777,370	10	2,777,370	10
236 Individual Income Tax & Ad Valorem Property T	510,134,695	0	680,000,000	0	680,000,000	0	680,000,000	0	680,000,000	0	680,000,000	0	680,000,000	0	680,000,000	0	680,000,000	0
237 Corporate Income Tax	69,254,592	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0
239 Gasoline Tax Refunds	16,822	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
240 Interstate Motor Fuel Tax Refunds	522,583	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0
241 Miscellaneous Tax Refunds	78,419,152	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0
281 Revenue Services Division - Operations	91,761,349	1,454	99,077,647	1,470	99,077,647	1,470	97,889,904	1,470	100,205,039	1,491	100,205,039	1,491	97,964,939	1,470	99,854,074	1,491	99,854,074	1,491
F10 MV Special Plates	1,691,118	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0
M50 Revenue Miscellaneous Cash	678,573	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0
<b>Total</b>	<b>754,226,921</b>	<b>1,464</b>	<b>1,271,349,363</b>	<b>1,480</b>	<b>1,271,330,544</b>	<b>1,480</b>	<b>1,270,166,538</b>	<b>1,480</b>	<b>1,273,481,673</b>	<b>1,501</b>	<b>1,273,481,673</b>	<b>1,501</b>	<b>1,270,242,309</b>	<b>1,480</b>	<b>1,273,131,444</b>	<b>1,501</b>	<b>1,273,131,444</b>	<b>1,501</b>

Funding Sources		%		%		%		%		%		%		%		%		
Fund Balance	4000005	9,199,582	1.2	9,744,428	0.8		10,472,712	0.8	10,472,712	0.8	10,472,712	0.8	10,196,078	0.8	10,196,078	0.8	5,219,539	0.4
Special Revenue	4000030	2,292,883	0.3	2,500,000	0.2		1,500,000	0.1	2,500,000	0.2	2,500,000	0.2	1,500,000	0.1	2,500,000	0.2	2,500,000	0.2
State Central Services	4000035	91,530,005	12.0	99,077,647	7.7		92,913,365	7.3	95,228,500	7.4	95,228,500	7.4	97,964,939	7.7	99,854,074	7.8	99,854,074	7.8
Cash Fund	4000045	2,369,691	0.3	9,000,000	0.7		9,000,000	0.7	9,000,000	0.7	9,000,000	0.7	9,000,000	0.7	9,000,000	0.7	9,000,000	0.7
DFA Motor Vehicle Acquisition	4000184	228,758	0.0	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
M & R Sales	4000340	2,586	0.0	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Tax Refunds	4000485	658,347,844	86.2	1,161,500,000	90.6		1,161,500,000	91.1	1,161,500,000	90.8	1,161,500,000	90.8	1,161,500,000	90.7	1,161,500,000	90.5	1,161,500,000	90.9
Total Funds		763,971,349	100.0	1,281,822,075	100.0		1,275,386,077	100.0	1,278,701,212	100.0	1,278,701,212	100.0	1,275,184,478	100.0	1,278,073,613	100.0	1,278,073,613	100.0
Excess Appropriation/(Funding)		(9,744,428)		(10,472,712)			(10,196,078)		(10,196,078)		(5,219,539)		(9,918,708)		(9,918,708)		(4,942,169)	
Grand Total		754,226,921		1,271,349,363			1,270,166,538		1,273,481,673		1,273,481,673		1,270,242,309		1,273,131,444		1,273,131,444	

FY15 Budget amount exceeds the authorized amount in (1JN) Commercial Drivers License Program due to salary and matching rate adjustments during the 2013-2015 Biennium.

## Agency Position Usage Report

FY2012 - 2013						FY2013 - 2014						FY2014 - 2015					
Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused
	Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total	
1,506	1396	89	1485	21	7.30 %	1,480	1377	103	1480	0	6.96 %	1,480	1373	107	1480	0	7.23 %

## **Analysis of Budget Request**

**Appropriation:** 1JN - Commercial Drivers License Program

**Funding Sources:** SDL - Commercial Driver License Fund

This appropriation provides for operating expenses of the Arkansas Commercial Driver License Program and for other related purposes as required by the Director of the Department of Finance and Administration (DFA) in carrying out the functions, powers, and duties of the DFA - Revenue Services Division. Fees collected for licenses issued are dedicated as special revenue to support this program.

Base Level Regular Salaries and Personal Services Matching include continuation of the previously authorized 2015 1% Cost of Living Adjustment and Career Service Payments for eligible employees. Personal Services Matching also includes a \$10 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 per month. Base Level salaries and matching do not include appropriation for Merit Pay Increases.

Base Level for the biennium is \$1,776,634 in FY16 and \$1,777,370 in FY17.

The Agency's Change Level request of \$1,000,000 in Operating Expenses each year provides for costs associated with the Arkansas Integrated Revenue System Driver Services - Motor Vehicle development, maintenance and support. Current funding levels will cover this increase in appropriation.

The Executive Recommendation provides for the Agency Request

## Appropriation Summary

**Appropriation:** 1JN - Commercial Drivers License Program

**Funding Sources:** SDL - Commercial Driver License Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	2015-2016			2016-2017		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	286,267	302,002	287,165	304,961	304,961	304,961	305,561	305,561	305,561
<b>#Positions</b>		<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
Personal Services Matching	5010003	109,418	117,362	113,380	119,321	119,321	119,321	119,457	119,457	119,457
Operating Expenses	5020002	1,352,352	1,352,352	1,352,352	1,352,352	2,352,352	2,352,352	1,352,352	2,352,352	2,352,352
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,748,037</b>	<b>1,771,716</b>	<b>1,752,897</b>	<b>1,776,634</b>	<b>2,776,634</b>	<b>2,776,634</b>	<b>1,777,370</b>	<b>2,777,370</b>	<b>2,777,370</b>
<b>Funding Sources</b>										
Fund Balance	4000005	9,199,582	9,744,428		10,472,712	10,472,712	10,472,712	10,196,078	10,196,078	5,219,539
Special Revenue	4000030	2,292,883	2,500,000		1,500,000	2,500,000	2,500,000	1,500,000	2,500,000	2,500,000
Intra-agency Fund Transfer	4000317	0	0		0	0	(4,976,539)	0	0	0
<b>Total Funding</b>		<b>11,492,465</b>	<b>12,244,428</b>		<b>11,972,712</b>	<b>12,972,712</b>	<b>7,996,173</b>	<b>6,719,539</b>	<b>7,719,539</b>	<b>7,719,539</b>
Excess Appropriation/(Funding)		(9,744,428)	(10,472,712)		(10,196,078)	(10,196,078)	(5,219,539)	(9,918,708)	(9,918,708)	(4,942,169)
<b>Grand Total</b>		<b>1,748,037</b>	<b>1,771,716</b>		<b>1,776,634</b>	<b>2,776,634</b>	<b>2,776,634</b>	<b>1,777,370</b>	<b>2,777,370</b>	<b>2,777,370</b>

FY15 Budget amounts in Regular Salaries and Personal Services Matching exceed the authorized amount due to salary and matching rate adjustments during the 2013-2015 Biennium. Intra-agency transfer moves \$4,976,539 from 1JN - Commercial Drivers License Program to 281 - Revenue Services Division - Operations in FY16.

## Change Level by Appropriation

**Appropriation:** 1JN - Commercial Drivers License Program  
**Funding Sources:** SDL - Commercial Driver License Fund

### Agency Request

Change Level		2015-2016	Pos	Cumulative	% of BL	2016-2017	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	<b>1,776,634</b>	<b>10</b>	<b>1,776,634</b>	<b>100.0</b>	<b>1,777,370</b>	<b>10</b>	<b>1,777,370</b>	<b>100.0</b>
C01	Existing Program	1,000,000	0	2,776,634	156.3	1,000,000	0	2,777,370	156.3

### Executive Recommendation

Change Level		2015-2016	Pos	Cumulative	% of BL	2016-2017	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	<b>1,776,634</b>	<b>10</b>	<b>1,776,634</b>	<b>100.0</b>	<b>1,777,370</b>	<b>10</b>	<b>1,777,370</b>	<b>100.0</b>
C01	Existing Program	1,000,000	0	2,776,634	156.3	1,000,000	0	2,777,370	156.3

### Justification

C01	Increase is needed to cover costs associated with the Arkansas Integrated Revenue System - Driver Services Motor Vehicle development, maintenance and support.
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## **Analysis of Budget Request**

**Appropriation:** 236 - Individual Income Tax & Ad Valorem Property Tax Rebates

**Funding Sources:** TGI - Individual Income Tax Withholding Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used to refund individual taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts and for property tax rebates levied on the assessed value of all taxable real property, personal property, and utility property in the State.

The Agency is requesting Base Level of \$680,000,000 each year of the 2015-2017 Biennium.

The Executive Recommendation provides for the Agency Request.

## Appropriation Summary

**Appropriation:** 236 - Individual Income Tax & Ad Valorem Property Tax Rebates

**Funding Sources:** TGI - Individual Income Tax Withholding Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Refunds/Reimbursements 5110014	510,134,695	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000
Total	510,134,695	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000
<b>Funding Sources</b>									
Tax Refunds 4000485	510,134,695	680,000,000		680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000
Total Funding	510,134,695	680,000,000		680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	510,134,695	680,000,000		680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000

## **Analysis of Budget Request**

**Appropriation:** 237 - Corporate Income Tax

**Funding Sources:** TGC - Corporate Income Tax Withholding Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used to make income tax refunds to corporate taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts.

The Agency is requesting Base Level of \$200,000,000 each year of the 2015-2017 Biennium.

The Executive Recommendation provides for the Agency Request.

## Appropriation Summary

**Appropriation:** 237 - Corporate Income Tax

**Funding Sources:** TGC - Corporate Income Tax Withholding Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item		Historical Data			2015-2016			2016-2017		
		2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Refunds/Reimbursements	5110014	69,254,592	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Total		69,254,592	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
<b>Funding Sources</b>										
Tax Refunds	4000485	69,254,592	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Total Funding		69,254,592	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		69,254,592	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000

## **Analysis of Budget Request**

**Appropriation:** 239 - Gasoline Tax Refunds

**Funding Sources:** TBC - Gasoline Tax Refund Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used for making motor fuel tax refunds that come from the fuel tax of 21½ cents a gallon on gasoline and 22½ cents a gallon on diesel. A refund results from an overpayment on taxes paid on fuel by a distributor or a supplier.

The Agency is requesting Base Level of \$1,500,000 each year of the 2015-2017 Biennium.

The Executive Recommendation provides for the Agency Request.

## Appropriation Summary

**Appropriation:** 239 - Gasoline Tax Refunds

**Funding Sources:** TBC - Gasoline Tax Refund Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	Historical Data			2015-2016			2016-2017		
	2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Claims 5110015	16,822	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total	16,822	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>Funding Sources</b>									
Tax Refunds 4000485	16,822	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Funding	16,822	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	16,822	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

## **Analysis of Budget Request**

**Appropriation:** 240 - Interstate Motor Fuel Tax Refunds

**Funding Sources:** TBB - Interstate Motor Fuel Tax Refund Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

The Interstate Motor Fuel Tax Refund Fund consists of the amount, estimated quarterly, which is transferred monthly from gross motor fuel taxes and gross special motor fuel tax collections, to be used to pay refunds to interstate users of motor fuels and special motor fuels as set out in A.C.A. §26-55-714 and §26-56-215. The interstate users of motor fuel tax refunds are generated from an over purchase of tax paid fuel, usually diesel, which is used on the highway by a vehicle over 26,001 pounds, purchased by truckers in the State of Arkansas, but where majority of the miles were traveled in another state.

The Agency is requesting Base Level of \$20,000,000 each year of the 2015-2017 Biennium.

The Executive Recommendation provides for the Agency Request.

# Appropriation Summary

**Appropriation:** 240 - Interstate Motor Fuel Tax Refunds

**Funding Sources:** TBB - Interstate Motor Fuel Tax Refund Fund

## Historical Data

## Agency Request and Executive Recommendation

Commitment Item	Historical Data			2015-2016			2016-2017		
	2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Refunds/Reimbursements 5110014	522,583	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
<b>Total</b>	<b>522,583</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>
<b>Funding Sources</b>									
Tax Refunds 4000485	522,583	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
<b>Total Funding</b>	<b>522,583</b>	<b>20,000,000</b>		<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
<b>Grand Total</b>	<b>522,583</b>	<b>20,000,000</b>		<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>

## **Analysis of Budget Request**

**Appropriation:** 241 - Miscellaneous Tax Refunds

**Funding Sources:** MTA - Miscellaneous Revolving Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary. Some of the sources that fall into the category of miscellaneous tax refunds are:

- Cigarette and Tobacco Excise Taxes
- Alcoholic Beverage Excise Taxes
- Promotion Assessments
- Severance Tax
- Amusement Machine Tax
- Soft Drink Tax
- Real Property Transfer Tax
- Waste Tire Fee
- Vending Device Decal Act of 1997
- Construction Nonresidential Surcharge

The Agency is requesting Base Level of \$260,000,000 each year of the 2015-2017 Biennium.

The Executive Recommendation provides for the Agency Request.

# Appropriation Summary

**Appropriation:** 241 - Miscellaneous Tax Refunds  
**Funding Sources:** MTA - Miscellaneous Revolving Fund

## Historical Data

## Agency Request and Executive Recommendation

Commitment Item		Historical Data			2015-2016			2016-2017		
		2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Refunds/Reimbursements	5110014	78,419,152	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000
<b>Total</b>		<b>78,419,152</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>

Funding Sources										
Tax Refunds	4000485	78,419,152	260,000,000		260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000
<b>Total Funding</b>		<b>78,419,152</b>	<b>260,000,000</b>		<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
<b>Grand Total</b>		<b>78,419,152</b>	<b>260,000,000</b>		<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>	<b>260,000,000</b>

## **Analysis of Budget Request**

**Appropriation:** 281 - Revenue Services Division - Operations

**Funding Sources:** HSC - State Central Services

This State Central Services funded appropriation provides for the operation of the Department of Finance and Administration - Revenue Services Division which collects taxes, assures taxpayer compliance with the revenue laws of the State, maintains driver history records and titles and licenses motor vehicles. Sections of the Revenue Services Division include the following offices:

- Assistant Commissioner for Operations and Administration
- Assistant Commissioner for Policy and Legal
- Revenue Legal Counsel
- Income Tax
- Field Audit
- Motor Vehicle
- Excise Tax Administration
- Driver Services
- State Revenue Office Administration

Base Level Regular Salaries and Personal Services Matching include continuation of the previously authorized 2015 1% Cost of Living Adjustment and Career Service Payments for eligible employees. Personal Services Matching also includes a \$10 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 per month. Base Level salaries and matching do not include appropriation for Merit Pay Increases.

Base Level for the biennium is \$97,889,904 in FY16 and \$97,964,939 for FY17.

The Agency's Change Level request of \$2,315,135 in FY16 and \$1,889,135 in FY17 reflects the following:

- Regular Salaries and Personal Services Matching of \$842,610 in each year for an additional 20 positions - four (4) DFA Local Revenue Office Managers, three (3) DFA Supervisors and thirteen (13) DFA Service Representatives. The agency also requests the transfer of one position from Agency 0610 - DFA Management Services, an out of family reclassification of a DFA Local Revenue Office Supervisor to a DFA Supervisor and reclassification of two (2) DFA Division Managers II to DFA Revenue Tax Division Managers. The requested transfers and reclassifications have no change in appropriation.

- Operating Expenses of \$734,525 each year to cover a rise in postage, rent, utility, janitorial services, bank service charges due to the increase in electronic filings, and window cleaning costs for the Ragland and Ledbetter building.
- Capital Outlay of \$738,000 in FY16, and \$312,000 in FY17 to replace aging and high mileage vehicles; 41 in FY16 and 16 in FY17.

The Executive Recommendation provides for the Agency Request and recommends new special language to transfer fund balances in excess of three years of operating budgets from the Commercial Driver's License Program (1JN).

# Appropriation Summary

**Appropriation:** 281 - Revenue Services Division - Operations

**Funding Sources:** HSC - State Central Services

## Historical Data

## Agency Request and Executive Recommendation

Commitment Item		Historical Data			2015-2016			2016-2017		
		2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	49,666,270	51,910,644	52,002,824	51,324,652	51,925,606	51,925,606	51,385,852	51,986,806	51,986,806
<b>#Positions</b>		<b>1,454</b>	<b>1,470</b>	<b>1,470</b>	<b>1,470</b>	<b>1,491</b>	<b>1,491</b>	<b>1,470</b>	<b>1,491</b>	<b>1,491</b>
Extra Help	5010001	102,552	564,466	564,466	564,466	564,466	564,466	564,466	564,466	564,466
<b>#Extra Help</b>		<b>16</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>221</b>
Personal Services Matching	5010003	18,529,871	19,020,928	18,928,748	19,080,677	19,322,333	19,322,333	19,094,512	19,336,168	19,336,168
Overtime	5010006	1,706	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Operating Expenses	5020002	22,995,684	26,497,659	26,497,659	26,497,659	27,232,184	27,232,184	26,497,659	27,232,184	27,232,184
Conference & Travel Expenses	5050009	79,910	115,450	115,450	115,450	115,450	115,450	115,450	115,450	115,450
Professional Fees	5060010	46,746	157,000	157,000	157,000	157,000	157,000	157,000	157,000	157,000
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Refunds/Reimbursements	5110014	9,431	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Capital Outlay	5120011	329,179	661,500	661,500	0	738,000	738,000	0	312,000	312,000
<b>Total</b>		<b>91,761,349</b>	<b>99,077,647</b>	<b>99,077,647</b>	<b>97,889,904</b>	<b>100,205,039</b>	<b>100,205,039</b>	<b>97,964,939</b>	<b>99,854,074</b>	<b>99,854,074</b>

Funding Sources										
State Central Services	4000035	91,530,005	99,077,647		97,889,904	100,205,039	95,228,500	97,964,939	99,854,074	99,854,074
DFA Motor Vehicle Acquisition	4000184	228,758	0		0	0	0	0	0	0
Intra-agency Fund Transfer	4000317	0	0		0	0	4,976,539	0	0	0
M & R Sales	4000340	2,586	0		0	0	0	0	0	0
<b>Total Funding</b>		<b>91,761,349</b>	<b>99,077,647</b>		<b>92,913,365</b>	<b>95,228,500</b>	<b>100,205,039</b>	<b>97,964,939</b>	<b>99,854,074</b>	<b>99,854,074</b>
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
<b>Grand Total</b>		<b>91,761,349</b>	<b>99,077,647</b>		<b>97,889,904</b>	<b>100,205,039</b>	<b>100,205,039</b>	<b>97,964,939</b>	<b>99,854,074</b>	<b>99,854,074</b>

FY15 Budget amounts in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2013-2015 Biennium.

Intra-agency transfer moves \$4,976,539 from 1JN - Commerical Drivers License Program to 281 - Revenue Services Division - Operations in FY16.

## Change Level by Appropriation

**Appropriation:** 281 - Revenue Services Division - Operations  
**Funding Sources:** HSC - State Central Services

### Agency Request

Change Level		2015-2016	Pos	Cumulative	% of BL	2016-2017	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	<b>97,889,904</b>	<b>1,470</b>	<b>97,889,904</b>	<b>100.0</b>	<b>97,964,939</b>	<b>1,470</b>	<b>97,964,939</b>	<b>100.0</b>
C01	Existing Program	2,220,509	20	100,110,413	102.3	1,794,509	20	99,759,448	101.8
C07	Agency Transfer	94,626	1	100,205,039	102.4	94,626	1	99,854,074	101.9
C10	Reclass	0	0	100,205,039	102.4	0	0	99,854,074	101.9

### Executive Recommendation

Change Level		2015-2016	Pos	Cumulative	% of BL	2016-2017	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	<b>97,889,904</b>	<b>1,470</b>	<b>97,889,904</b>	<b>100.0</b>	<b>97,964,939</b>	<b>1,470</b>	<b>97,964,939</b>	<b>100.0</b>
C01	Existing Program	2,220,509	20	100,110,413	102.3	1,794,509	20	99,759,448	101.8
C07	Agency Transfer	94,626	1	100,205,039	102.4	94,626	1	99,854,074	101.9
C10	Reclass	0	0	100,205,039	102.4	0	0	99,854,074	101.9

### Justification

C01	Requesting 10 additional positions in Central Arkansas, 10 additional positions in NW Arkansas. These positions are critical to the operation and will either produce additional revenues or avoid a reduction in the current level of revenues, \$527,882 Salaries and \$220,102 Matching each year; Postage increases of approximately 2%, from 2012 to 2014 the cost of postage has risen to 49 cents, \$96,779 each year; Rental of facilities around the State is expected to rise 3% or more, \$396,146 each year; Utilities continue to increase across the State, \$85,600 each year; Janitorial Services have increased across the State, \$45,000 each year; Bank Service Charges have increased due to the new DSMV system and the growth in electronic filings, \$99,000 each year; it has been 4 years since the Ragland and Ledbetter have had the windows cleaned, \$12,000 each year; and lastly the replacement of 41 vehicles in FY16, \$738,000 and 16 vehicles in FY17, \$312,000.
C07	Transferring 1 position from Agency 0610 - DFA Management Services. This position will be used in ongoing support for the Arkansas Integrated Revenue System (AIRS).
C10	Out of family reclassification of a A094C DFA Local Revenue Office Supervisor grade C114 to a C042C DFA Supervisor grade C114. This request will be a zero change in appropriation and will properly classify the positions as they are currently being utilized. Reclassification of two G084C DFA Division Mgr II to A006C DFA Revenue Tax Division Manager C129, to properly align the job responsibilities with other positions and supervisory responsibility; zero change in appropriation.

## **Analysis of Budget Request**

**Appropriation:** F10 - MV Special Plates

**Funding Sources:** NMV - MV Special Plates - Cash in Treasury

The installation of the Cash Management System (CMS) / Arkansas Integrated Revenue System (AIRS) has provided additional opportunities to change business processes to allow better internal controls to safeguard state assets. This appropriation was set up to make the necessary changes in the business processes for disbursing the Motor Vehicle Special License Plates fees to the proper entities.

The Agency is requesting Base Level of \$4,000,000 each year of the 2015-2017 Biennium.

The Executive Recommendation provides for the Agency Request. Expenditure of appropriation is contingent upon available funding.

## Appropriation Summary

**Appropriation:** F10 - MV Special Plates

**Funding Sources:** NMV - MV Special Plates - Cash in Treasury

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
MV Special Plates-Administrative 5900046	1,691,118	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total	1,691,118	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
<b>Funding Sources</b>									
Cash Fund 4000045	1,691,118	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total Funding	1,691,118	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	1,691,118	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Expenditure of appropriation is contingent upon available funding.

## **Analysis of Budget Request**

**Appropriation:** M50 - Revenue Miscellaneous Cash

**Funding Sources:** NMV - IRP Registration

The Department of Finance and Administration, Revenue Services Division receives and collects fees from the International Registration Plan (IRP) , Unified Carrier Registration (UCR) and E911 Service Charge. The majority of fees and service charges are distributed to other entities for distribution and other purposes as authorized by law.

The Agency is requesting Base Level of \$5,000,000 each year of the 2015-2017 Biennium.

The Executive Recommendation provides for the Agency Request.

# Appropriation Summary

**Appropriation:** M50 - Revenue Miscellaneous Cash

**Funding Sources:** NMV - IRP Registration

## Historical Data

## Agency Request and Executive Recommendation

Commitment Item		Historical Data			2015-2016			2016-2017		
		2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Miscellaneous CI 46	5900046	678,573	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total		678,573	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Funding Sources</b>										
Cash Fund	4000045	678,573	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Funding		678,573	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		678,573	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000