



**STATE OF ARKANSAS**  
**SARAH HUCKABEE SANDERS**  
**GOVERNOR**

April 3, 2024

Attorney General Griffin:

The General Accounting and Budgetary Procedures Law (GABPL), Arkansas Code Annotated §§ 19-4-101 to -2202, defines "agencies" as "agencies, boards, commissions, departments, and institutions." Ark. Code Ann. § 19-4-102(a)(1)(A). This list does not include "officers" or "offices." This general definition applies "unless otherwise necessary." Id.

Several subchapters of the GABPL deviate from this general definition. For example, Subchapter 8 defines "[s]tate agency" as "all boards, commissions, departments, agencies, institutions, offices or officers, state-supported institutions of higher education, and any other office or unit of government of the State of Arkansas." Ark. Code Ann. § 19-4-801(2)(A); see also Ark. Code Ann. § 19-4-2201(a)(3) (including "[e]very ... office of state government whether executive, legislative, or judicial" in Subchapter 22's definition of "[s]tate agency").

Moreover, Arkansas Code Annotated § 25-8-106, in relevant part, requires "[a]ll state agencies, boards, commissions, departments, and colleges and universities ... to utilize the services of the Marketing and Redistribution Section." Ark. Code Ann. § 25-8-106(b)(2)(A). Like the GABPL's general definition of "agencies," the list of entities subject to § 25-8-106 does not include "officers" or "offices."

Considering this background, I have three questions:

1. Are constitutional officers and offices "agencies" within the General Accounting and Budgetary Procedures Law's general definition of "agencies," which is codified at Arkansas Code Annotated § 19-4-102(a)(1)(A)?
2. If not, which sections of the General Accounting and Budgetary Procedures Law apply to constitutional officers and offices?
3. Are constitutional officers and offices subject to the requirements in Arkansas Code Annotated § 25-8-106?

Sincerely,

A handwritten signature in blue ink that reads "Sarah Sanders".

Sarah Huckabee Sanders  
Governor of Arkansas