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## TAX - ARKANSAS Blakely v. Arkansas Children's Hospital

## Court of Appeals of Arkansas - December 4, 2019 - S.W.3d - 2019 Ark. App. 568 - 2019 WL 6520026

Financial records requestor brought action against hospital, seeking declaration that public children's hospital was subject to the Freedom of Information Act (FOIA) and order directing compliance with FOIA requests, as well as claim against county for illegal exaction.

The Circuit Court dismissed requestor's claims. Requestor appealed.

The Court of Appeals held that:

- Requestor's argument on appeal that hospital was subject to FOIA was too conclusory for consideration, and
- County ordinance providing for tax for the maintenance, operation, and support of hospital in county did not restrict use of tax to treatment of residents within county and so did not prohibit hospital's treatment of children from outside county; and
- Evidence was sufficient to support finding that no illegal exaction occurred when county treasurer sent funds from hospital, raised by county's maintenance tax, to the state to be used to obtain matching Medicaid funds from federal government, even though constitution provided for proceeds of a hospital tax to be paid directly to hospital treasurer.

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