

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

# A Bill

SENATE BILL 229

By: Senator D. Wallace

## For An Act To Be Entitled

AN ACT TO MODIFY THE DUE DATE FOR SEMIANNUAL REPORTS  
OF BURIAL ASSOCIATIONS; AND FOR OTHER PURPOSES.

### Subtitle

TO MODIFY THE DUE DATE FOR SEMIANNUAL  
REPORTS OF BURIAL ASSOCIATIONS.

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

SECTION 1. Arkansas Code § 23-78-120(b)(1)(B), concerning the dates a report of a burial association is considered delinquent, is amended to read as follows:

(B) A report is delinquent if:

(i) It is due as of June 30, and it is filed with the board after ~~August 15~~ September 15 of the year it is due; or

(ii) It is due as of December 31, and it is filed with the board after ~~February 15~~ March 15 of the year next following the year it is due.

SECTION 2. Arkansas Code § 23-78-120(b)(4)(B), concerning the dates a report of a burial association that omits required documents or information is considered delinquent, is amended to read as follows:

(B) A report that omits required documents or information is delinquent if the submission of documents or information to complete the report:

(i) Causes a report that is due as of June 30 to be filed with the board after ~~August 15~~ September 15 of the year it is due; or



(ii) Causes a report that is due as of December 31 to be filed with the board after ~~February 15~~ March 15 of the year next following the year it is due.

**APPROVED: 4/1/21**