

Stricken language would be deleted from and underlined language would be added to present law.
Act 765 of the Regular Session

State of Arkansas
93rd General Assembly
Regular Session, 2021

As Engrossed: S3/15/21

A Bill

HOUSE BILL 1360

By: Representatives M. Berry, Bentley, Slape, Wardlaw, Watson, C. Cooper

By: Senator Irvin

For An Act To Be Entitled

AN ACT TO ESTABLISH THE LAW ENFORCEMENT FAMILY RELIEF
CHECK-OFF PROGRAM; TO ESTABLISH THE LAW ENFORCEMENT
FAMILY RELIEF TRUST FUND; AND FOR OTHER PURPOSES.

Subtitle

TO ESTABLISH THE LAW ENFORCEMENT FAMILY
RELIEF CHECK-OFF PROGRAM; AND TO
ESTABLISH THE LAW ENFORCEMENT FAMILY
RELIEF TRUST FUND.

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

SECTION 1. Arkansas Code Title 19, Chapter 5, Subchapter 11, is amended to add an additional section to read as follows:

19-5-1155. Law Enforcement Family Relief Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Law Enforcement Family Relief Trust Fund".

(b) The fund shall consist of:

(1) All moneys generated from the Law Enforcement Family Relief Check-off Program under § 26-51-2511;

(2) Any gifts, grants, bequests, devises, and donations received under the program under § 26-51-2511; and

(3) Any other revenues as may be authorized by law.

(c) The fund shall be used exclusively by the Secretary of the Department of Public Safety as stated in § 26-51-2511.



(d) All moneys deposited into the fund, all interest earned on deposits, and the fund balance in the fund may be disbursed as appropriated in each fiscal year of the biennium for the program.

SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 25, is amended to add an additional section to read as follows:

26-51-2511. Law Enforcement Family Relief Check-off Program.

(a)(1) There is created the Law Enforcement Family Relief Check-off Program.

(2) It is the purpose of this section to provide a means by which an individual taxpayer may designate a portion or all of his or her income tax refund to be withheld and contributed for the purposes stated in this section.

(b) The Secretary of the Department of Finance and Administration shall:

(1) Include on the Arkansas individual income tax forms, including those forms on which a husband and wife file separately on the same form and on all corporate income tax forms, a designation as follows:

“(A) If you are entitled to a refund, check if you wish to designate [] \$1, [] \$5, [] \$10, [] \$20, [] \$_____ (write in amount), or [] all refund due of your tax refund for the Law Enforcement Family Relief Check-off Program. Your refund will be reduced by this amount.

(B) If you owe an additional amount, check if you wish to contribute an additional [] \$1, [] \$5, [] \$10, [] \$20, [] \$_____ (write in amount) for the Law Enforcement Family Relief Check-off Program. If you wish to make a contribution to the program, you must enclose a separate check for the amount of your contribution, payable to the Law Enforcement Family Relief Check-off Program.”;

(2) Certify quarterly to the Treasurer of State the amount contributed to the Law Enforcement Family Relief Check-off Program through this state income tax check-off during the quarter as authorized by this section; and

(3) Promulgate all rules and all income tax forms, returns, and schedules necessary to carry out the Law Enforcement Family Relief Check-off Program under this section.

(c) Upon receiving the quarterly certification under subdivision

(b)(2) of this section, the Treasurer of State shall:

(1) Deduct from the:

(A) Individual Income Tax Withholding Fund the amount certified by the Secretary of the Department of Finance and Administration as contributed to the Law Enforcement Family Relief Check-off Program on individual income tax forms; and

(B) Corporate Income Tax Withholding Fund the amount certified by the Secretary of the Department of Finance and Administration as contributed to the Law Enforcement Family Relief Check-off Program on corporate income tax forms; and

(2) Credit the amount certified each quarter under subdivision (b)(2) of this section to the Law Enforcement Family Relief Trust Fund.

(d)(1) The Secretary of the Department of Public Safety or his or her designee shall use the funds in the Law Enforcement Family Relief Trust Fund to provide financial assistance to the family of an Arkansas-certified law enforcement officer who is:

(A) Killed in the line of duty; or

(B) Diagnosed by a medical professional with a terminal illness.

(2) The eligibility criteria for receiving grants under the grant Law Enforcement Family Relief Check-off Program shall include without limitation:

(A) The need of the family;

(B) The salary of the Arkansas-certified law enforcement officer; and

(C) Any other factors that establish the family's financial hardship.

(3) The Secretary of the Department of Public Safety may:

(A) Accept any gifts, grants, bequests, devises, and donations made to the State of Arkansas for the purpose of funding the Law Enforcement Family Relief Check-off Program; and

(B) Deposit any gifts, grants, bequests, devises, and donations received under this section into the Law Enforcement Family Relief Check-off Program.

(4) The Secretary of the Department of Public Safety shall promulgate all rules necessary to implement the grant program created under

this section.

SECTION 3. DO NOT CODIFY. Rules.

(a) When adopting the initial rules required under this act, the Secretary of the Department of Public Safety and the Secretary of the Department of Finance and Administration shall file their final rules with the Secretary of State for adoption under § 25-15-204(f):

(1) On or before January 1, 2022; or

(2) If approval under § 10-3-309 has not occurred by January 1, 2022, as soon as practicable after approval under § 10-3-309.

(b) The Secretary of the Department of Public Safety and the Secretary of the Department of Finance and Administration shall file the proposed rules with the Legislative Council under § 10-3-309(c) sufficiently in advance of January 1, 2022, so that the Legislative Council may consider the rules for approval before January 1, 2022.

SECTION 4. DO NOT CODIFY. TEMPORARY LANGUAGE.

All income tax forms, returns, and schedules shall be updated to reflect the Law Enforcement Family Relief Check-off Program created under § 26-51-2511, for the tax year beginning January 1, 2022.

SECTION 5. EFFECTIVE DATE.

This act is effective for tax years beginning on and after January 1, 2022.

/s/M. Berry

APPROVED: 4/19/21