

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
90th General Assembly  
Regular Session, 2015

# A Bill

HOUSE BILL 1194

By: Representatives Speaks, Bentley, Baltz, Jett, Ratliff, Lemons

## For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE APPORTIONMENT  
OF FIRE PROTECTION PREMIUM TAX FUNDS; AND FOR OTHER  
PURPOSES.

### Subtitle

TO AMEND THE LAW CONCERNING THE  
APPORTIONMENT OF FIRE PROTECTION PREMIUM  
TAX FUNDS.

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

SECTION 1. Arkansas Code § 14-284-403, concerning the apportionment of fire protection premium tax funds, is amended to add additional subsections to read as follows:

(d) Premium tax moneys are state moneys and are only pass-through moneys for county government not subject to county appropriation or county claims processes.

(e)(1) There is created in each county a fund in the office of the county treasurer to be known as the "county fire protection premium tax fund".

(2) Premium tax moneys received by the county treasurer shall be credited to the county fire protection premium tax fund and disbursed by the county treasurer to the appropriate fire department based on the apportionment by the quorum court under subdivision (a)(2)(A) of this section.

