

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

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

SENATE BILL 99

By: Senator D. Wallace
By: Representative Rye

For An Act To Be Entitled

AN ACT TO AMEND THE REPORTING REQUIREMENTS FOR BURIAL ASSOCIATIONS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE REPORTING REQUIREMENTS FOR BURIAL ASSOCIATIONS.

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

SECTION 1. Arkansas Code § 23-78-120 is amended to read as follows:
23-78-120. ~~Semiannual~~ Annual reports.

(a)(1) Using forms provided by the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services, each burial association or society licensed in this state shall file ~~a semiannual~~ an annual report showing the actual financial condition of the burial association or society as of ~~June 30 and~~ December 31 of each year.

(2) The report shall include documents and information as required by rule of the board.

(b)(1)(A) The report required under this section is due as of ~~June 30 and~~ December 31 each year.

(B) A report is delinquent if:

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

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

(2) If a due date under subdivision (b)(1) of this section falls



on a weekend or holiday, the report shall be due on the first business day following the weekend or holiday.

(3)(A) The board may grant an extension of time to submit a report for good cause.

(B) A burial association or society shall file a request for an extension to the board in writing before the due date of the report.

(4)(A) A report submitted to the board that omits required documents or information shall not be considered as filed with the board and will be returned to the burial association or society for corrections or completion.

(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 September 15 of the year it is due; or~~

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

(5) A burial association or society whose report is delinquent is subject to a financial penalty established by rule of the board.

(c)(1) The board shall recover costs incurred in conducting audits and preparing the ~~semiannual~~ annual report from those associations which fail to file the report ~~prior to~~ before the expiration of the deadline referred to in subsection (b) of this section.

(2) Costs to be recouped shall include:

~~(1)(A)~~ Round-trip mileage from the board's office to the association, at the rate then prevailing for other state employees engaged in travel;

~~(2)(B)~~ Per diem expenses at the rate then prevailing for other state employees engaged in travel; and

~~(3)(C)~~ Plus a A two-hundred-fifty-dollar fee for preparing the annual report.