

Title 26. Taxation

Chapter XX. Division of Arkansas State Police, Department of Public Safety

Subchapter A. Generally

Part 351. Law Enforcement Family Relief Check-off Program and Law Enforcement Family Relief Trust Fund Rules

Codification Notes. This part as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"Authority - These rules are promulgated pursuant to Act 765 of 2021, codified at Arkansas Code Ann. § 26-51-2511, establishing the Law Enforcement Family Relief Check-off Program and Arkansas Code Ann. § 19-5-1155, establishing the Law Enforcement Family Relief Trust Fund to facilitate administration, collection, and disbursement of moneys deposited into the fund."

"Rule 5. Effective Date

These Rules shall be effective on and after January 1, 2022."

Subpart 1. Generally

26 CAR § 351-101. Title.

This part shall be known as the Law Enforcement Family Relief Check-off Program and Law Enforcement Family Relief Trust Fund Rules.

Authority. Arkansas Code § 26-51-2511.

26 CAR § 351-102. Administrative procedures.

(a) The Secretary of the Department of Finance and Administration or their designee shall administer the Law Enforcement Family Relief Check-off Program.

(b) The Treasurer of State or their designee shall maintain the Law Enforcement Family Relief Trust Fund account.

(c) The Secretary of the Department of Public Safety or their designee shall administer the Law Enforcement Family Relief Trust Fund.

(d) The grant should be provided to the eligible law enforcement officer or their family within ten (10) days of receipt of the request and required documentation by the Secretary of the Department of Public Safety.

Authority. Arkansas Code § 26-51-2511.

26 CAR § 351-103. Scope.

(a) This part shall govern the Secretary of the Department of Public Safety or their designee in administering the Law Enforcement Family Relief Trust Fund to provide financial assistance to the families of Arkansas-certified law enforcement officers.

(b) This part shall govern the Secretary of the Department of Finance and Administration or their designee in administering the Law Enforcement Family Relief Check-off Program in providing a means by which taxpayers may:

- (1) Designate the withholding of all or a portion of their income tax refund; or
- (2) Make an additional contribution if not entitled to a tax refund.

Authority. Arkansas Code § 26-51-2511.

26 CAR § 351-104. Objective.

To alleviate financial hardships suffered by a law enforcement officer and/or their family when the officer becomes unable to financially contribute to the needs of the family due to death or diagnosis of a terminal illness.

Authority. Arkansas Code § 26-51-2511.

26 CAR § 351-105. Definitions.

As used in this part:

(1) "Active employee" means a full-time or part-time certified law enforcement officer who, at the time of their death or diagnosis, is employed by an active law enforcement agency in the State of Arkansas approved by the Arkansas Commission on Law Enforcement Standards and Training;

(2) "Certified" means a law enforcement officer in the State of Arkansas who is recognized by the Arkansas Commission on Law Enforcement Standards and Training as meeting standards required by the Arkansas Commission on Law Enforcement Standards and Training;

(3) "Corporation" includes joint-stock companies or associations and insurance companies;

(4) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporate, acting in any fiduciary capacity for any person, trust, or estate;

(5) "Fund" means:

(A) Moneys generated from the Law Enforcement Family Relief Check-off Program under Arkansas Code § 26-51-2511;

(B) Any gifts, grants, bequests, devises, and donations received under the program; and

(C) Any other authorized revenues;

(6) "Killed in the line of duty" means an officer, while in the performance of their official duties, was killed or suffered an injury precipitating their death shortly thereafter;

(7) "Medical professional" means a person licensed by the Arkansas State Medical Board;

(8) "Officer in good standing" means an officer meeting all minimum standards who is certified and not:

(A) Decertified; or

(B) The subject of a pending disciplinary action or internal affairs investigation;

(9) "Program" means the Law Enforcement Family Relief Check-off Program;
and

(10) "Terminal illness" means a disease or condition that:

- (A) Cannot be cured;
- (B) Is likely to lead to a person's death; and
- (C) Prevents or significantly impairs the person's ability to work as a law enforcement officer or to otherwise earn comparable wages in another line of work.

Authority. Arkansas Code § 26-51-2511.

26 CAR § 351-106. Law Enforcement Family Relief Check-off Program implementation.

(a) The Secretary of the Department of Finance and Administration or their designee shall include on all individual and corporate income tax forms a check-off designation to the Law Enforcement Family Relief Check-off Program.

(b) If entitled to a refund a person may designate all or any part of the refund for the program.

(c) If additional tax is owed, a person may designate a contribution and enclose a separate check for the amount of the contribution payable to the program.

Authority. Arkansas Code § 26-51-2511.

26 CAR § 351-107. Certification.

The Secretary of the Department of Finance and Administration or their designee shall 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.

Authority. Arkansas Code § 26-51-2511.

26 CAR § 351-108. Eligibility criteria for relief.

(a) Need of the family of a law enforcement officer must be established and may be demonstrated as an inability to remit payment for outstanding regular bills or expenses and/or extraordinary expenses that otherwise would not have been incurred or would have been satisfied had the law enforcement officer not been killed or diagnosed with a terminal illness.

(b) Salary of the Arkansas-certified law enforcement officer must be provided to determine the financial impact to the family upon the officer's inability to contribute his or her salary.

(c) At the time of the death or diagnosis, the officer must have been an active employee of a law enforcement agency located in the State of Arkansas.

Authority. Arkansas Code § 26-51-2511.

26 CAR § 351-109. Application for relief.

The Secretary of the Department of Public Safety or their designee may include the following on an application for relief:

(1) Any and all records sufficient to document need as described in 26 CAR § 351-108(a), including any documentation or other factors that establish the family's hardship;

(2) Current paystubs, tax returns, or W-2 forms as proof of the salary of the officer;

(3) Certification from the officer's employer that he or she was an active employee in good standing with the agency at the time of his or her death or diagnosis;

(4) If the applicant is not a terminally ill law enforcement officer, proof of the relationship between the applicant seeking relief and the deceased or terminally ill law enforcement officer;

(5) If the applicant is a terminally ill law enforcement officer, medical records reflecting the:

(A) Diagnosis;

- (B) Prognosis, including the likelihood of recovery or survival; and
- (C) Symptoms that impact their daily life;
- (6) Records reflecting other forms of income or assets available to the family, including, but not limited to:
 - (A) Real property;
 - (B) Whether the officer or any family/household member is the beneficiary to a trust;
 - (C) Investment income;
 - (D) Pensions;
 - (E) Annuity payments;
 - (F) Child support;
 - (G) Income earned by other family members;
 - (H) Long-term care insurance benefits; or
 - (I) Life insurance benefits; and
- (7) Any other information or records the secretary determines might be necessary to establish the need of the officer or their family for a grant to be issued under this program.

Authority. Arkansas Code § 26-51-2511.

26 CAR § 351-110. Family members eligible for relief.

- (a) If a law enforcement officer is killed in the line of duty, his or her family members may apply to the Law Enforcement Family Relief Trust Fund for relief.
- (b) A spouse, parent, or guardian of a child-in-common or minor child or children is eligible to submit such an application.

Authority. Arkansas Code § 26-51-2511.

26 CAR § 351-111. Award limits.

Each family of a law enforcement officer or law enforcement officer who is determined to be eligible to receive a grant under the Law Enforcement Family Relief Trust Fund may receive no more than fifteen thousand dollars (\$15,000) as a one-time grant.

Authority. Arkansas Code § 26-51-2511.