

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

A Bill

HOUSE BILL 2137

4
5 By: Representative Goodwin

For An Act To Be Entitled

9 "AN ACT CONCERNING THE COLLECTION OF INSURANCE PREMIUM TAX
10 DATA FOR CERTAIN NON-CERTIFIED FIRE DEPARTMENTS;
11 CONCERNING THE ELIGIBILITY TO RECEIVE PREMIUM TAXES UPON
12 MOVING FROM THE NON-CERTIFIED LIST; AND FOR OTHER
13 PURPOSES."

Subtitle

16 "AN ACT CONCERNING THE COLLECTION OF
17 INSURANCE PREMIUM TAX DATA FOR CERTAIN
18 NON-CERTIFIED FIRE DEPARTMENTS;
19 CONCERNING THE ELIGIBILITY TO RECEIVE
20 PREMIUM TAXES UPON MOVING FROM THE NON-
21 CERTIFIED LIST."

22
23
24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

25
26 SECTION 1. (a) When a fire department requests the Arkansas Local
27 Police and Fire Retirement System to conduct an actuarial assessment of the
28 fire department for the purpose of assisting the fire department in evaluating
29 whether to join the Arkansas Local Police and Fire Retirement System, the
30 Arkansas Local Police and Fire Retirement System shall notify the Insurance
31 Department by December 15 to place the fire department on a non-certified list
32 for the following two (2) years. The Insurance Department shall require
33 insurance companies to determine the premiums taxes paid in the district of
34 the non-certified fire department in the same manner as for cities, towns, and
35 fire protection districts under Arkansas Code 24-11-809.

36 (b)(1) A fire department that makes an irrevocable decision to join the

1 Arkansas Local Police and Fire Retirement System shall be certified to the
2 Insurance Department as eligible to receive insurance premium tax distributed
3 in the following year under Arkansas Code 24-11-809, if:

4 (A) The fire department was on the non-certified list
5 thereby causing premium tax data to be collected during the year the fire
6 department makes an irrevocable decision to join the Arkansas Local Police and
7 Fire Retirement System; and

8 (B) The fire department makes the irrevocable decision to
9 join the Arkansas Local Police and Fire Retirement System no later than
10 December 14.

11 (2) A fire department that makes an irrevocable decision to join
12 the Arkansas Local Police and Fire Retirement System may delay the effective
13 date of joining no later than July of the following year and shall still be
14 eligible to receive premium taxes distributed to districts in that year.

15

16 SECTION 2. All provisions of this act of a general and permanent nature
17 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
18 Revision Commission shall incorporate the same in the Code.

19

20 SECTION 3. If any provision of this act or the application thereof to
21 any person or circumstance is held invalid, such invalidity shall not affect
22 other provisions or applications of the act which can be given effect without
23 the invalid provision or application, and to this end the provisions of this
24 act are declared to be severable.

25

26 SECTION 4. All laws and parts of laws in conflict with this act are
27 hereby repealed.

28

29

30

31

32

33

34

35