

Stricken language would be deleted from present law. Underlined language would be added to present law.

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

A Bill

ACT 1181 OF 1997
SENATE BILL 755

4
5 By: Senator Smith
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For An Act To Be Entitled

8
9 "AN ACT TO PROVIDE FOR THE CREATION OF AN ARKANSAS
10 DISASTER RELIEF INCOME TAX CHECK-OFF PROGRAM; AND FOR
11 OTHER PURPOSES."

Subtitle

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14 "TO PROVIDE FOR THE CREATION OF AN
15 ARKANSAS DISASTER RELIEF INCOME TAX
16 CHECK-OFF PROGRAM."
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. (a) The Revenue Division of the Department of Finance and
21 Administration shall include on the Arkansas individual income tax forms,
22 including those forms on which a husband and wife file separately on the same
23 form and on all corporate income tax forms, a designation as follows:

24 (1) If you are entitled to a refund, check if you wish to
25 designate [] \$1, [] \$5, [] \$10, [] \$20, [] \$.....(write in amount), or
26 [] all refund due, of your tax refund for the Arkansas Disaster Relief
27 Program. Your refund will be reduced by this amount.

28 (2) If you owe an additional amount, check if you wish to
29 contribute an additional [] \$1, [] \$5, [] \$10, [] \$20, [] \$.....(write in
30 amount) for the Arkansas Disaster Relief Program. If you wish to make a
31 contribution to the program you must enclose a separate check for the amount
32 of your contribution, payable to the Arkansas Disaster Relief Program.

33 (b) The Department of Finance and Administration shall quarterly
34 certify to the State Treasurer the amount contributed to the program through
35 this state income tax checkoff during the quarter as authorized by this act,
36 and the State Treasurer shall deduct from the Income Tax Withholding Fund the

1 amount so certified.

2 (c) The Director of the Department of Finance and Administration shall
3 have the authority to promulgate all rules and regulations and all income tax
4 forms, returns, and schedules necessary to carry out this program.

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6 SECTION 2. The Director of the Department of Finance and Administration
7 is authorized to accept any gifts, grants, bequests, devises, and donations
8 made to the State of Arkansas for the purposes of funding the Arkansas
9 Disaster Relief Program. The Director shall deposit any of these gifts,
10 grants, bequests, devises, and donations so received into the Arkansas
11 Disaster Relief Program Trust Fund. These gifts, grants, bequests, devises,
12 and donations shall be used together with any other funds appropriated for
13 funding the program provided for in this act. All gifts, grants, bequests,
14 devises, and donations shall be deposited, disbursed, budgeted, and regulated
15 under the procedures prescribed by the Chief Fiscal Officer of the State under
16 Arkansas Code 19-4-806.

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18 SECTION 3. (a) There is hereby created on the books of the State
19 Treasurer, the State Auditor, and the Chief Fiscal Officer of the State an
20 Arkansas Disaster Relief Program Trust Fund to be used by the Office of
21 Emergency Services for disaster relief. The Treasurer shall credit to the fund
22 the amount certified each quarter in accordance with Section 1 of this act.

23 (b) The moneys credited to this fund shall be held as trust funds in
24 interest-bearing accounts only. All interest earned shall be credited to the
25 program fund and shall be used only for the purposes of that fund.

26 (c) All funds deposited into the fund and all interest earned on
27 deposits and fund balance in the fund may be disbursed as appropriated in each
28 fiscal year of the biennium for the program created by this act.

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30 SECTION 4. (a) The Arkansas Disaster Relief check-off program on state
31 income tax returns shall be effective beginning with the returns for the 1997
32 income year and each income year thereafter. The Revenue Division of the
33 Department of Finance and Administration shall be authorized to establish any
34 regulation to effectively carry out the revenue producing provisions of this
35 act.

36 (b) The provisions of this act allowing the Director of the Department

1 of Finance and Administration to accept gifts, grants, bequests, devises, and
2 donations shall be effective on the effective date of this act. The director
3 is authorized to promulgate rules and regulations to carry out those
4 provisions of this act.

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6 SECTION 5. All provisions of this act of a general and permanent nature
7 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
8 Revision Commission shall incorporate the same in the Code.

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10 SECTION 6. If any provision of this act or the application thereof to
11 any person or circumstance is held invalid, such invalidity shall not affect
12 other provisions or applications of the act which can be given effect without
13 the invalid provision or application, and to this end the provisions of this
14 act are declared to be severable.

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16 SECTION 7. All laws and parts of laws in conflict with this act are
17 hereby repealed.

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20 APPROVED:4-08-97

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