

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

Act 1821 of the Regular Session

1 State of Arkansas
2 85th General Assembly
3 Regular Session, 2005

A Bill

SENATE BILL 1033

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5 By: Senator Malone
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8 **For An Act To Be Entitled**

9 AN ACT TO CREATE AN INCOME TAX CHECK-OFF PROGRAM
10 TO PROVIDE ADDITIONAL FUNDS TO THE AREA AGENCIES
11 ON AGING WITHIN THE STATE OF ARKANSAS; TO CREATE
12 THE AREA AGENCIES ON AGING FUND; AND FOR OTHER
13 PURPOSES.
14

15 **Subtitle**

16 TO CREATE AN INCOME TAX CHECK-OFF
17 PROGRAM TO PROVIDE ADDITIONAL FUNDS TO
18 THE STATE'S AREA AGENCIES ON AGING.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4 is amended
24 to add an additional section to read as follows:

25 26-51-453. Contribution to Arkansas Area Agencies on Aging.

26 (a)(1) The Revenue Division of the Department of Finance and
27 Administration shall include on the Arkansas individual income tax forms,
28 including those forms on which a husband and wife file separately on the same
29 form, and on all corporate income tax forms, a designation as follows:

30 "If you are entitled to a refund, check if you wish to designate []
31 \$1, [] \$5, [] \$10, [] . . . (write in amount) or [] all refund
32 due of your tax refund for the Arkansas Area Agencies on Aging to fund
33 programs and activities for senior citizens. Your refund will be reduced by
34 this amount.

35 If you owe an additional amount, check if you wish to contribute an



1 additional [] \$1, [] \$5, [] \$10, [] . . . (write in amount) for
 2 the Arkansas Area Agencies on Aging to fund programs and activities for
 3 senior citizens. If you wish to make a contribution to the Arkansas Area
 4 Agencies on Aging, you must enclose a separate check for the amount of your
 5 contribution payable to the Department of Finance and Administration."

6 (2) The Arkansas Area Agencies on Aging check-off program on
 7 state income tax returns shall be effective beginning with the returns for
 8 the 2005 tax year and each subsequent tax year.

9 (3) The Director of the Department of Finance and Administration
 10 may promulgate rules and develop all income tax forms, returns, and schedules
 11 necessary to implement this section.

12 (b) The department shall quarterly certify to the Treasurer of State
 13 the amount contributed to the Arkansas Area Agencies on Aging through this
 14 state income tax check-off during the quarter, and the Treasurer of State
 15 shall deduct from the Individual Income Tax Withholding Fund the amount
 16 certified.

17 (c) The Treasurer of State shall credit the amount certified each
 18 quarter to the Area Agencies on Aging Fund.

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 20 SECTION 2. Arkansas Code Title 19, Subchapter 5 is amended to add an
 21 additional section to read as follows:

22 19-5-1228. Area Agencies on Aging Fund.

23 (a) There is created on the books of the Treasurer of State, the
 24 Auditor of State, and the Chief Fiscal Officer of the State the Area Agencies
 25 on Aging Fund. The Treasurer of State shall credit to the fund the amount
 26 certified each quarter under § 26-51-453.

27 (b) The Treasurer of State shall distribute moneys in the fund to the
 28 Department of Human Services, Division of Aging and Adult Services to be
 29 distributed to the eight (8) area agencies on aging based on the Division of
 30 Aging and Adult Services funding formula.

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 33 APPROVED: 4/06/2005
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