

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

# A Bill

HOUSE BILL 1194

5 By: Representatives Speaks, Bentley, Baltz, Jett, Ratliff, Lemons  
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## For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE APPORTIONMENT  
9 OF FIRE PROTECTION PREMIUM TAX FUNDS; AND FOR OTHER  
10 PURPOSES.  
11

### Subtitle

12 TO AMEND THE LAW CONCERNING THE  
13 APPORTIONMENT OF FIRE PROTECTION PREMIUM  
14 TAX FUNDS.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 14-284-403, concerning the apportionment of  
22 fire protection premium tax funds, is amended to add additional subsections  
23 to read as follows:

24 (d) Premium tax moneys are state moneys and are only pass-through  
25 moneys for county government not subject to county appropriation or county  
26 claims processes.

27 (e)(1) There is created in each county a fund in the office of the  
28 county treasurer to be known as the "county fire protection premium tax  
29 fund".

30 (2) Premium tax moneys received by the county treasurer shall be  
31 credited to the county fire protection premium tax fund and disbursed by the  
32 county treasurer to the appropriate fire department based on the  
33 apportionment by the quorum court under subdivision (a)(2)(A) of this  
34 section.  
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36 APPROVED: 02/13/2015

