

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

As Engrossed: S3/15/21

# A Bill

HOUSE BILL 1360

5 By: Representatives M. Berry, Bentley, Slape, Wardlaw, Watson, C. Cooper  
6 By: Senator Irvin  
7

## For An Act To Be Entitled

9 AN ACT TO ESTABLISH THE LAW ENFORCEMENT FAMILY RELIEF  
10 CHECK-OFF PROGRAM; TO ESTABLISH THE LAW ENFORCEMENT  
11 FAMILY RELIEF TRUST FUND; AND FOR OTHER PURPOSES.  
12  
13

### Subtitle

15 TO ESTABLISH THE LAW ENFORCEMENT FAMILY  
16 RELIEF CHECK-OFF PROGRAM; AND TO  
17 ESTABLISH THE LAW ENFORCEMENT FAMILY  
18 RELIEF TRUST FUND.  
19  
20

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

23 SECTION 1. Arkansas Code Title 19, Chapter 5, Subchapter 11, is  
24 amended to add an additional section to read as follows:

25 19-5-1155. Law Enforcement Family Relief Trust Fund.

26 (a) There is created on the books of the Treasurer of State, the  
27 Auditor of State, and the Chief Fiscal Officer of the State a trust fund to  
28 be known as the "Law Enforcement Family Relief Trust Fund".

29 (b) The fund shall consist of:

30 (1) All moneys generated from the Law Enforcement Family Relief  
31 Check-off Program under § 26-51-2511;

32 (2) Any gifts, grants, bequests, devises, and donations received  
33 under the program under § 26-51-2511; and

34 (3) Any other revenues as may be authorized by law.

35 (c) The fund shall be used exclusively by the Secretary of the  
36 Department of Public Safety as stated in § 26-51-2511.



1       (d) All moneys deposited into the fund, all interest earned on  
2 deposits, and the fund balance in the fund may be disbursed as appropriated  
3 in each fiscal year of the biennium for the program.  
4

5       SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 25, is  
6 amended to add an additional section to read as follows:

7       26-51-2511. Law Enforcement Family Relief Check-off Program.

8       (a)(1) There is created the Law Enforcement Family Relief Check-off  
9 Program.

10       (2) It is the purpose of this section to provide a means by  
11 which an individual taxpayer may designate a portion or all of his or her  
12 income tax refund to be withheld and contributed for the purposes stated in  
13 this section.

14       (b) The Secretary of the Department of Finance and Administration  
15 shall:

16       (1) Include on the Arkansas individual income tax forms,  
17 including those forms on which a husband and wife file separately on the same  
18 form and on all corporate income tax forms, a designation as follows:

19       “(A) If you are entitled to a refund, check if you wish to  
20 designate [ ] \$1, [ ] \$5, [ ] \$10, [ ] \$20, [ ] \$\_\_\_\_\_ (write in amount),  
21 or [ ] all refund due of your tax refund for the Law Enforcement Family  
22 Relief Check-off Program. Your refund will be reduced by this amount.

23       (B) If you owe an additional amount, check if you wish to  
24 contribute an additional [ ] \$1, [ ] \$5, [ ] \$10, [ ] \$20, [ ] \$\_\_\_\_\_  
25 (write in amount) for the Law Enforcement Family Relief Check-off Program. If  
26 you wish to make a contribution to the program, you must enclose a separate  
27 check for the amount of your contribution, payable to the Law Enforcement  
28 Family Relief Check-off Program.”;

29       (2) Certify quarterly to the Treasurer of State the amount  
30 contributed to the Law Enforcement Family Relief Check-off Program through  
31 this state income tax check-off during the quarter as authorized by this  
32 section; and

33       (3) Promulgate all rules and all income tax forms, returns, and  
34 schedules necessary to carry out the Law Enforcement Family Relief Check-off  
35 Program under this section.

36       (c) Upon receiving the quarterly certification under subdivision

1 (b)(2) of this section, the Treasurer of State shall:

2 (1) Deduct from the:

3 (A) Individual Income Tax Withholding Fund the amount  
4 certified by the Secretary of the Department of Finance and Administration as  
5 contributed to the Law Enforcement Family Relief Check-off Program on  
6 individual income tax forms; and

7 (B) Corporate Income Tax Withholding Fund the amount  
8 certified by the Secretary of the Department of Finance and Administration as  
9 contributed to the Law Enforcement Family Relief Check-off Program on  
10 corporate income tax forms; and

11 (2) Credit the amount certified each quarter under subdivision  
12 (b)(2) of this section to the Law Enforcement Family Relief Trust Fund.

13 (d)(1) The Secretary of the Department of Public Safety or his or her  
14 designee shall use the funds in the Law Enforcement Family Relief Trust Fund  
15 to provide financial assistance to the family of an Arkansas-certified law  
16 enforcement officer who is:

17 (A) Killed in the line of duty; or

18 (B) Diagnosed by a medical professional with a terminal  
19 illness.

20 (2) The eligibility criteria for receiving grants under the  
21 grant Law Enforcement Family Relief Check-off Program shall include without  
22 limitation:

23 (A) The need of the family;

24 (B) The salary of the Arkansas-certified law enforcement  
25 officer; and

26 (C) Any other factors that establish the family's  
27 financial hardship.

28 (3) The Secretary of the Department of Public Safety may:

29 (A) Accept any gifts, grants, bequests, devises, and  
30 donations made to the State of Arkansas for the purpose of funding the Law  
31 Enforcement Family Relief Check-off Program; and

32 (B) Deposit any gifts, grants, bequests, devises, and  
33 donations received under this section into the Law Enforcement Family Relief  
34 Check-off Program.

35 (4) The Secretary of the Department of Public Safety shall  
36 promulgate all rules necessary to implement the grant program created under

1 this section.

3 SECTION 3. DO NOT CODIFY. Rules.

4 (a) When adopting the initial rules required under this act, the  
5 Secretary of the Department of Public Safety and the Secretary of the  
6 Department of Finance and Administration shall file their final rules with  
7 the Secretary of State for adoption under § 25-15-204(f):

8 (1) On or before January 1, 2022; or

9 (2) If approval under § 10-3-309 has not occurred by January 1,  
10 2022, as soon as practicable after approval under § 10-3-309.

11 (b) The Secretary of the Department of Public Safety and the Secretary  
12 of the Department of Finance and Administration shall file the proposed rules  
13 with the Legislative Council under § 10-3-309(c) sufficiently in advance of  
14 January 1, 2022, so that the Legislative Council may consider the rules for  
15 approval before January 1, 2022.

17 SECTION 4. DO NOT CODIFY. TEMPORARY LANGUAGE.

18 All income tax forms, returns, and schedules shall be updated to  
19 reflect the Law Enforcement Family Relief Check-off Program created under §  
20 26-51-2511, for the tax year beginning January 1, 2022.

22 SECTION 5. EFFECTIVE DATE.

23 This act is effective for tax years beginning on and after January 1,  
24 2022.

26 */s/M. Berry*

29 **APPROVED: 4/19/21**