

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**

**A BILL ACT 172 OF 1991**  
**SENATE BILL 223**

4 **By: Senators C. Bell and Bookout**

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**For An Act To Be Entitled**

8 "AN ACT TO PROVIDE FOR ARKANSAS TAXPAYERS TO CONTRIBUTE A  
9 PORTION OF THEIR STATE INCOME TAX REFUND TO THE HOME  
10 DELIVERED MEAL FUND FOR THE ELDERLY; AND FOR OTHER  
11 PURPOSES."

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13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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15 SECTION 1. The Revenue Division of the Department of Finance and  
16 Administration shall include on the Arkansas state individual income tax  
17 return forms, including those forms on which a husband and wife file  
18 separately on the same form, a designation as follows:

19 (a) If you are entitled to a refund, check if you wish to designate  
20  \$1,  \$5,  \$10,  \$... (write in the amount), or  all refund due, of  
21 your tax refund for the Home Delivered Meal Program for the Elderly. Your  
22 refund will be reduced by this amount.

23 (b) If you owe an additional amount, check if you wish to contribute an  
24 additional  \$1,  \$5,  \$10,  \$... (write in the amount), for this  
25 program. If you wish to make a contribution to the program you must enclose a  
26 separate check for the amount of your contribution, payable to the Home  
27 Delivered Meal Fund for the Elderly.

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29 SECTION 2. The instructions accompanying the individual income tax form  
30 shall contain a description of the purposes for which the Home Delivered Meal  
31 Program for the Elderly was established and the use of monies from the income  
32 tax contribution.

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34 SECTION 3. (a) Each taxpayer required to file a state income tax  
35 return in accordance with the Arkansas Income Tax Act, §26-51-101 et seq., and  
36 desiring to contribute to the Home Delivered Meal Fund for the Elderly may

1 designate, by placing an "X" in the appropriate box on the state income tax  
2 return form, his contribution. That contribution, in the amount indicated,  
3 shall be credited to the program.

4 (b) The Department of Finance and Administration shall quarterly  
5 certify to the State Treasurer the amount contributed to the program through  
6 state income tax check off during the quarter as authorized by this section,  
7 and the State Treasurer shall deduct from the Income Tax Withholding Fund the  
8 amount so certified.

9 (c) There is hereby established on the books of the State Treasurer,  
10 the State Auditor, and the Chief Fiscal Officer of the state a new fund to be  
11 known as the Home Delivered Meal Fund for the Elderly and the Treasurer shall  
12 credit to the fund the amount certified each quarter in accordance with  
13 subsection (b) of this section. The fund shall be held as trust funds in  
14 interest-bearing accounts only. All interest earned on the accounts shall be  
15 credited to the fund to be used for the purpose provided in this act. Monies  
16 in the fund shall be distributed to the Department of Human Services, Division  
17 of Aging and Adult Services from the State Treasurer and distributed to the  
18 eight (8) Area Agencies on Aging based on the Division of Aging and Adult  
19 Services funding formula.

20 (d) The Department of Finance and Administration shall retain records  
21 reflecting the name, address, and taxpayer identification number of all  
22 taxpayers who indicate on their state income tax return forms the designated  
23 amount to be withheld as a contribution to the Home Delivered Meal Fund  
24 Program for the Elderly.

25 (e) The Revenue Division of the Department of Finance and  
26 Administration shall be authorized to establish any regulation to effectively  
27 carry out the provisions of this act.

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29 SECTION 4. The Home Delivered Meal Fund Program for the Elderly will be  
30 for people sixty (60) years of age or older with income of one hundred twenty-  
31 five percent (125%) or less of the poverty rate established by the federal  
32 government.

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34 SECTION 5. This act shall be effective beginning with returns for the  
35 1991 income year.

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

SECTION 7. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

SECTION 8. All laws and parts of laws in conflict with this act are hereby repealed.

APPROVED: 2-18-91

