

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**
4 **By: Senator Mahony**

A Bill

ACT 485 OF 1995
SENATE BILL 331

For An Act To Be Entitled

8 "AN ACT TO AMEND ARK. CODE §§ 23-78-111 AND 23-78-117 TO
9 AUTHORIZE THE BURIAL ASSOCIATION BOARD TO SET LICENSE FEES
10 FOR BURIAL ASSOCIATIONS AND TO AUTHORIZE THE BOARD TO
11 COLLECT FEES PLUS COSTS WHEN BURIAL ASSOCIATION RECORDS
12 ARE INSUFFICIENT OR IN NO CONDITION TO BE AUDITED; AND FOR
13 OTHER PURPOSES."

Subtitle

15 "TO AUTHORIZE THE BURIAL ASSOCIATION
16 BOARD TO SET LICENSE FEES FOR BURIAL
17 ASSOCIATIONS."
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19
20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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22 SECTION 1. Arkansas Code Annotated § 23-78-111 is hereby amended to
23 read as follows:

24 "23-78-111. Fees - Oath at payment.

25 (a) In order to meet the expense of supervision and of carrying out the
26 other provisions of this chapter, the board shall have and is given the power
27 and authority to set license fees for burial associations, subject to its
28 jurisdiction as set forth in § 23-78-109. The board shall determine the
29 amount of such fees based on a burial association's membership, reserves, or a
30 combination thereof. The board shall collect the annual license fee from each
31 burial association that is operating and in good standing on January 1 of the
32 year in which the license is payable.

33 (b) (1) The fee shall be due and payable to the board not later than
34 February 1 of each year, and the board, upon payment of the fee, shall issue
35 to each burial association a license which shall entitle the association to do
36 business in the State of Arkansas during the calendar year for which the

1 license is issued.

2 (2) If the license fee for any year shall not be paid within
3 thirty (30) days from the date upon which it is due, the board may revoke and
4 cancel the authorization of the delinquent burial association to transact
5 business in the State of Arkansas.

6 (c) It shall be the duty of every burial association to certify under
7 oath at the time of the payment of the license fee the true and correct
8 membership of the burial association on January 1 of the applicable year.

9 (d) If any officer or agent of any burial association shall knowingly
10 or willfully make any false statement with respect to the information required
11 by this section to be furnished, he shall be guilty of a misdemeanor and shall
12 upon conviction be fined not more than five hundred dollars (\$500) or
13 imprisoned not more than six (6) months, or both.

14 (e) The board shall have and is given the power and authority to reduce
15 or increase, temporarily or permanently, the fees set forth in subsection (a)
16 of this section if the board deems such action advisable."

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18 SECTION 2. Arkansas Code Annotated § 23-78-117 is hereby amended to
19 read as follows:

20 "23-78-117. Books, records, accounts, and documents - Inspection and
21 audit.

22 (a) The books, records, accounts, and documents of all burial
23 associations organized or operating in this state shall at all times be open
24 for inspection, examination, and audit by the Burial Association Board, its
25 agents and employees.

26 (b) The board, through its agents and employees, shall make, from time
27 to time, examinations of all burial associations. If, at the time of an
28 examination or audit, the board determines that a burial association's books,
29 records, accounts, and documents are insufficient, unavailable, or in no
30 condition to be examined or audited, the board may collect a fee not to exceed
31 one thousand dollars (\$1,000) and recover costs incurred, including the
32 following:

33 (1) Round trip mileage from the board office to the burial
34 association, at the travel rate then prevailing for other state employees;

35 (2) Per diem expenses at the travel rate then prevailing for

1 other state employees.

2 (c) Any fees or costs incurred shall not be payable from the Burial
3 Association's Mortuary Fund.

4 (d) The board shall be audited from time to time by the Legislative
5 Joint Auditing Committee."

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7 SECTION 3. All provisions of this act of a general and permanent nature
8 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
9 Revision Commission shall incorporate the same in the Code.

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11 SECTION 4. If any provision of this act or the application thereof to
12 any person or circumstance is held invalid, such invalidity shall not affect
13 other provisions or applications of the act which can be given effect without
14 the invalid provision or application, and to this end the provisions of this
15 act are declared to be severable.

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17 SECTION 5. All laws and parts of laws in conflict with this act are
18 hereby repealed.

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/s/Mahony

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APPROVED: 2-28-95

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