

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
6

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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