

**LAW ENFORCEMENT FAMILY RELIEF CHECK-OFF PROGRAM AND LAW
ENFORCEMENT FAMILY RELIEF TRUST FUND RULES**

Authority - These rules are promulgated pursuant to Act 765 of 2021, codified at Arkansas Code Ann. § 26-51-2511, establishing the Law Enforcement Family Relief Check-off Program and at Arkansas Code Ann. § 19-5-1155, establishing the Law Enforcement Family Relief Trust Fund to facilitate administration, collection, and disbursement of moneys deposited into the fund.

Rule 1. Title

These Rules shall be known as the “Law Enforcement Family Relief Check-off Program and Law Enforcement Family Relief Trust Fund Rules”.

Rule 2. Administrative Procedures – The Secretary of the Arkansas Department of Finance and Administration or their designee shall administer the Law Enforcement Family Relief Check-off Program. The Treasurer of State or their designee shall maintain the Law Enforcement Family Relief Trust Fund account. The Secretary of the Department of Public Safety or their designee shall administer the Law Enforcement Family Relief Trust Fund.

Rule 3. Scope

a. These Rules shall govern the Secretary of the Department of Public Safety or their designee in administering the Law Enforcement Family Relief Trust Fund to provide financial assistance to the families of Arkansas-certified law enforcement officers.

b. These Rules shall govern the Secretary of the Department of Finance and Administration or their designee in administering the Law Enforcement Family Relief Check-off Program in providing a means by which taxpayers may designate the withholding of all or a portion of their income tax refund, or make an additional contribution if not entitled to a tax refund.

Rule 4. Objective – to alleviate financial hardships suffered by a law enforcement officer and/or their family when the officer becomes unable to financially contribute to the needs of the family due to death or diagnosis of a terminal illness.

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Rule 5. Effective Date

These Rules shall be effective on and after January 1, 2022.

Rule 6. Definitions

a. “Active employee” – a full or part-time law certified enforcement officer who, at the time of their death or diagnosis, is employed by an active law enforcement agency in the State of Arkansas approved by the Arkansas Commission on Law Enforcement Standards and Training.

b. “Certified” – a law enforcement officer in the State of Arkansas who is recognized by the Arkansas Commission of Law Enforcement Standards and Training as meeting standards required by the Commission.

c. “Corporation” – includes joint-stock companies or associations and insurance companies

d. “Fiduciary” – a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporate, acting in any fiduciary capacity for any person, trust, or estate

e. “Fund” – moneys generated from the Law Enforcement Family Relief Check-off Program under § 26-51-2511; any gifts, grants, bequests, devises, and donations received under the program; and any other authorized revenues

f. “Killed in the line of duty” – an officer, while in the performance of their official duties, was killed or suffered an injury precipitating their death shortly thereafter.

g. “Medical professional” – a person licensed by the Arkansas State Medical Board.

h. “Officer in good standing” – an officer meeting all minimum standards and is certified, not having been not decertified, or the subject of a pending disciplinary action or internal affairs investigation;

i. “Program” – the Law Enforcement Family Relief Check-off Program

j. “Terminal illness” – a disease or condition that cannot be cured and is likely to lead to a person’s death and prevents or significantly impairs the person’s ability to work as a law enforcement officer or to otherwise earn comparable wages in another line of work.

Rule 7. Check-off Program Implementation - The Secretary of the Arkansas Department of Finance and Administration or their designee shall include on all individual and corporate income tax forms a check-off designation to the Law Enforcement Family Relief Check-off Program.

- a. If entitled to a refund a person may designate all or any part of the refund for the Law Enforcement Family Relief Check-off Program;
- b. If additional tax is owed, a person may designate a contribution and enclose a separate check for the amount of the contribution payable to the Law Enforcement Family Relief Check-off Program.

Rule 8. Certification - The Secretary of the Arkansas Department of Finance and Administration or their designee shall certify quarterly to the Treasurer of State the amount contributed to the Law Enforcement Family Relief Check-off Program through this state income tax check-off during the quarter.

Rule 9. Eligibility criteria for relief

- a. “Need” of the family of a law enforcement officer must be established and may be demonstrated as an inability to remit payment for outstanding regular bills or expenses and/or extraordinary expenses that otherwise would not have been incurred or would have been satisfied had the law enforcement officer not been killed or diagnosed with a terminal illness
- b. Salary of the Arkansas-certified law enforcement officer must be provided to determine the financial impact to the family upon the officer’s inability to contribute his or her salary.
- c. At the time of the death or diagnosis, the officer must have been an active employee of a law enforcement agency located in the State of Arkansas.

Rule 10. Application for relief. The Secretary of the Department of Public Safety or their designee may include the following on an application for relief:

- a. Any and all records sufficient to document “need” as described in Rule 6(a), above, including any documentation or other factors that establish the family’s hardship;
- b. Current paystubs, tax returns, or W-2 forms as proof of the salary of the officer;
- c. Certification from the officer’s employer that he or she was an active employee in good standing with the agency at the time of his or her death or diagnosis;
- d. If the applicant is not a terminally ill law enforcement officer, proof of the relationship between the applicant seeking relief and the deceased or terminally ill law enforcement officer;

e. If the applicant is a terminally ill law enforcement officer, medical records reflecting the diagnosis, prognosis, including the likelihood of recovery or survival, and symptoms that impact their daily life;

f. Records reflecting other forms of income or assets available to the family, including, but not limited to, real property, whether the officer or any family/household member is the beneficiary to a trust, investment income, pensions, annuity payments, child support, income earned by other family members, long-term care insurance benefits, or life insurance benefits; and,

g. Any other information or records the Secretary determines might be necessary to establish the need of the officer or their family for a grant to be issued under this program.

Rule 11. Family members eligible for relief – if a law enforcement officer is killed in the line of duty, his or her family members may apply to the Law Enforcement Family Relief Trust Fund for relief. A spouse, parent or guardian of a child-in-common, or minor child(ren) are eligible to submit such an application.

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**