

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 85th General Assembly  
3 Regular Session, 2005  
4

# A Bill

SENATE BILL 167

5 By: Senators J. Bookout, G. Jeffress  
6  
7

## For An Act To Be Entitled

9 AN ACT TO CREATE THE ARKANSAS FIRE TRAINING  
10 ACADEMY FUND; AND FOR OTHER PURPOSES.  
11

## Subtitle

12 AN ACT TO CREATE THE ARKANSAS FIRE  
13 TRAINING ACADEMY FUND.  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. Arkansas Fire Training Academy Fund.

20 (a) There is created on the books of the Treasurer of State, Auditor  
21 of State, and Chief Fiscal Officer of the State a special revenue fund to be  
22 known as the Arkansas Fire Training Academy Fund.

23 (b)(1) Funds shall consist of moneys allocated under § 24-11-213(c)(2)  
24 and shall be deposited into the State Treasury to the credit of the fund as  
25 special revenues.

26 (2) The fund shall also consist of any other revenues as may be  
27 authorized by law.

28 (c) The fund shall be used by the Arkansas Fire Training Academy as is  
29 necessary to conduct the business of the academy including its operation and  
30 the purchase of equipment and capital improvements.  
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32 SECTION 2. Arkansas Code § 24-11-215(b), pertaining to the allocation  
33 of the insurance premium tax, is amended to read as follows:

34 (b)(1) All taxes that are levied on insurers that are allocated to  
35 general revenues under § 24-11-213 may be allocated to the Fire Protection  
36 Premium Tax Fund, the Arkansas Fire Training Academy Fund, and the Arkansas



1 Fire and Police Pension Guarantee Fund and then to general revenues.

2 (2)(A) For the 1999-2000 state fiscal year, six hundred thousand  
3 dollars (\$600,000) of the fire portion of funds transferred to general  
4 revenues under this section and § 24-11-213 shall be transferred to the Fire  
5 Protection Premium Tax Fund.

6 (B) In all subsequent years fifty percent (50%) of the  
7 percentage increase in the amount allocated to general revenues under this  
8 section and § 24-11-213, using the dollar amount allocated in fiscal year  
9 1999-2000 as the baseline, shall be transferred to the Fire Protection  
10 Premium Tax Fund in addition to the six hundred thousand dollars (\$600,000)  
11 per year until the time that a cap of two million dollars (\$2,000,000)  
12 annually is transferred to the Fire Protection Premium Tax Fund.

13 (C) Thereafter, the annual transfer shall be set at two  
14 million dollars (\$2,000,000).

15 (3) Funds shall be distributed by the Chief Fiscal Officer of  
16 the State to the Arkansas Fire and Police Pension Guarantee Fund upon the  
17 recommendation of the Arkansas Fire and Police Pension Review Board in an  
18 amount necessary to fund the priority categories defined by § 24-11-  
19 209(e)(3)(A)-(D).

20 (4) Funds may be distributed by the Chief Fiscal Officer of the  
21 State to the Arkansas Fire and Police Pension Guarantee Fund upon the  
22 recommendation of the board for plans in the priority category defined by §  
23 24-11-209(e)(3)(E).

24  
25 SECTION 3. Arkansas Code § 24-11-213(c), pertaining to the allocation  
26 of insurance premium tax, is amended as follows:

27 (c)(1) Except as provided under subsection (b) of this section, the  
28 portion distributed to the Firemen's and Police Officers' Pension and Relief  
29 Fund shall be based on the ratio percentage of the total population of the  
30 cities, towns, or fire protection districts qualified to participate in the  
31 Firemen's and Police Officers' Pension and Relief Fund in comparison to the  
32 total population of the State of Arkansas.

33 (2) For the fiscal year beginning July 1, 2005, and all  
34 subsequent fiscal years, two percent (2%) of the moneys remaining after the  
35 distribution under subdivision (c)(1) of this section shall be transferred to  
36 the Arkansas Fire Training Academy Fund to be used for:

- 1                   (A) Equipment for the Arkansas Fire Training Academy;
- 2                   (B) Capital improvements for the Arkansas Fire Training
- 3 Academy; and
- 4                   (C) Operation of the Arkansas Fire Training Academy.

5                   ~~(2)~~(3) The remaining percentage, after the distributions in  
6 subdivisions (c)(1) and (c)(2) of this section, shall be distributed to the  
7 General Revenue Fund.

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9                   SECTION 4. Arkansas Code § 26-57-610 is amended to read as follows:  
10                   26-57-610. Disposition of taxes.

11                   The Insurance Commissioner shall deposit all taxes collected under the  
12 provisions of §§ 26-57-604 and 26-57-605 in the State Treasury, and on the  
13 last business day of each month, the Treasurer of State shall classify such  
14 taxes as to the following types of revenues and credit the net amounts  
15 respectively thereof as indicated in this section:

16                   (1) The taxes based on premiums collected as special revenues to be  
17 distributed to the respective cities, incorporated towns, and fire protection  
18 districts in this state for credit to the respective firemen’s relief and  
19 pension funds;

20                   (2) The taxes based on premiums collected as special revenues to be  
21 distributed to the Arkansas Fire Training Academy Fund; and

22                   ~~(2)~~(3) All other taxes collected under §§ 26-57-604 and 26-57-605  
23 shall be classified as general revenues, and the net amount thereof shall be  
24 credited to the various State Treasury funds participating in general  
25 revenues in the respective proportions to each as provided by, and to be used  
26 for, the respective purposes set forth in the Revenue Stabilization Law of  
27 Arkansas, § 19-5-101 et seq.

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29                   SECTION 5. EMERGENCY CLAUSE. It is found and determined by the  
30 General Assembly of the State of Arkansas that in order to train firefighters  
31 for the difficult job that they face in which split-second decisions must be  
32 made in life-threatening situations, to properly train firefighters when such  
33 training will protect the health and safety of Arkansas residents, and to  
34 provide firefighters with the necessary training and equipment, and that for  
35 the effective administration of this act, this act should become effective on  
36 July 1, 2005. Therefore, an emergency is declared to exist and this act

1 being necessary for the preservation of the public peace, health, and safety  
2 shall become effective on July 1, 2005.

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