

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

# A Bill

SENATE BILL 208

4  
5 By: Senator Hill  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO CREATE THE MILITARY FAMILY RELIEF  
10 CHECK-OFF PROGRAM; TO INCLUDE THE MILITARY FAMILY  
11 RELIEF CHECK-OFF PROGRAM ON THE ARKANSAS INCOME  
12 TAX FORMS; TO CREATE THE MILITARY FAMILY RELIEF  
13 TRUST FUND; AND FOR OTHER PURPOSES.  
14

## Subtitle

15  
16 TO CREATE THE MILITARY FAMILY RELIEF  
17 CHECK-OFF PROGRAM.  
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19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
21

22 SECTION 1. Arkansas Code Title 26, Chapter 35 is amended to add an  
23 additional subchapter to read as follows:

24 26-35-1301. Title.

25 This subchapter shall be known and may be cited as the "Military Family  
26 Relief Check-off Program".  
27

28 26-35-1302. Contributions.

29 The Revenue Division of the Department of Finance and Administration  
30 shall include on the Arkansas individual income tax forms, including those  
31 forms on which a husband and wife file separately on the same form, and on  
32 all corporate income tax forms, a designation as follows:

33 "(1) If you are entitled to a refund, check if you wish to  
34 designate [ ] \$1, [ ] \$5, [ ] \$10, [ ] \$20, [ ] \$\_\_\_\_\_ (write in  
35 amount), or [ ] all refund due, of your tax refund for the Military Family  
36 Relief Check-off Program. Your refund will be reduced by this amount.



1           (2) If you owe an additional amount, check if you wish to  
 2 contribute an additional [ ] \$1, [ ] \$5, [ ] \$10, [ ] \$20, [ ]  
 3 \$\_\_\_\_\_ (write in amount) for the Military Family Relief Check-off Program.  
 4 If you wish to make a contribution to the program, you must enclose a  
 5 separate check for the amount of your contribution, payable to the Military  
 6 Family Relief Check-off Program".

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 8           26-35-1303. Administration.

9           (a) The Director of the Department of Finance and Administration may:

10           (1) Accept any gifts, grants, bequests, devises, and donations  
 11 made to the State of Arkansas for the purpose of funding the Military Family  
 12 Relief Check-off Program; and

13           (2) Deposit any gifts, grants, bequests, devises, and donations  
 14 received under this subchapter into the Military Family Relief Trust Fund.

15           (b) The Department of Finance and Administration shall quarterly  
 16 certify to the Treasurer of State the amount contributed to the Military  
 17 Family Relief Trust Fund through the state income tax checkoff created under  
 18 this subchapter, and the Treasurer of State shall deduct from the Individual  
 19 Income Tax Withholding Fund the amount certified.

20           (c) The Director of the Department of Finance and Administration shall  
 21 promulgate rules and all income tax forms, returns, and schedules necessary  
 22 to carry out the revenue-producing provisions of this subchapter.

23           (d) The gifts, grants, bequests, devises, and donations made under  
 24 this subchapter shall be used together with any other funds appropriated for  
 25 funding the Military Family Relief Trust Fund.

26           (e) The Adjutant General of the State of Arkansas shall promulgate all  
 27 rules necessary for implementing the grant program for the Military Family  
 28 Relief Trust Fund.

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 30           26-35-1304. Implementation.

31           (a) The Adjutant General of the State of Arkansas or his or her  
 32 designee shall use funds from the Military Family Relief Trust Fund to  
 33 establish a grant program to assist the families of members of the Arkansas  
 34 National Guard and Reserves.

35           (b)(1) The grant program created under this subchapter shall assist  
 36 the families of members of the Arkansas National Guard and Reserves who serve

1 on active duty for a minimum of thirty (30) days as a result of September 11,  
 2 2001.

3 (2) The eligibility criteria for receiving grants under the  
 4 grant program shall include, but not be limited to, the following:

5 (A) The need of the family;

6 (B) The pay grade of the member of the Arkansas National  
 7 Guard and Reserves;

8 (C) The difference between the member's military salary  
 9 and civilian salary; or

10 (D) Any other factors that establish the family's  
 11 financial hardship.

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 13 26-35-1306. Effective dates.

14 (a) The Military Family Relief Check-off Program checkoff on state  
 15 income tax returns shall be effective for tax years beginning on or after  
 16 January 1, 2005.

17 (b) The provisions of this subchapter allowing the Director of the  
 18 Department of Finance and Administration to accept gifts, grants, bequests,  
 19 devises, and donations shall be effective on August 1, 2005.

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 21 SECTION 2. Arkansas Code Title 19, Chapter 5, Subchapter 11 is amended  
 22 to add an additional section to read as follows:

23 19-5-1127. Military Family Relief Trust Fund.

24 (a) There is created on the books of the Treasurer of State, the  
 25 Auditor of State, and the Chief Fiscal Officer of the State a trust fund to  
 26 be known as the "Military Family Relief Trust Fund".

27 (b)(1) All moneys collected under §§ 26-35-1302 and 26-35-1303 shall  
 28 be deposited into the State Treasury to the credit of the fund.

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

31 (c) The fund shall be used exclusively by the Adjutant General or his  
 32 or her designee to assist the families of members of the Arkansas National  
 33 Guard and Reserves who serve on active duty for a minimum of thirty (30) days  
 34 as a result of September 11, 2001.

35 (d) The Treasurer of State shall credit to the fund the amount  
 36 certified each quarter in accordance with § 26-35-1303.

1           (e)(1) The moneys credited to the fund shall be held as trust funds in  
2 interest-bearing accounts only.

3           (2) All interest earned shall be credited to the fund and shall  
4 be used only for the purposes of the fund.

5           (f) All moneys deposited into the fund, all interest earned on  
6 deposits, and the fund balance in the fund may be disbursed as appropriated  
7 in each fiscal year of the biennium for the Military Family Relief Check-off  
8 Program.

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