

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

As Engrossed: H2/9/05
A Bill

SENATE BILL 208

5 By: Senator Hill
6 By: Representative Sullivan
7

8
9 **For An Act To Be Entitled**

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

15
16 **Subtitle**

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

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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
22

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

25 26-35-1301. Title.

26 This subchapter shall be known and may be cited as the "Military Family
27 Relief Check-off Program".
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29 26-35-1302. Contributions.

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

34 "(1) If you are entitled to a refund, check if you wish to
35 designate [] \$1, [] \$5, [] \$10, [] \$20, [] \$_____ (write in
36 amount), or [] all refund due, of your tax refund for the Military Family



1 Relief Check-off Program. Your refund will be reduced by this amount.

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

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9 26-35-1303. Administration.

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

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

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

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

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

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

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

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31 26-35-1304. Implementation.

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

36 (b)(1) The grant program created under this subchapter shall assist

1 the families of members of the Arkansas National Guard and Reserves who serve
2 on active duty for a minimum of thirty (30) days as a result of September 11,
3 2001.

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

6 (A) The need of the family;

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

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

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

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14 26-35-1306. Effective dates.

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

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

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

24 19-5-1127. Military Family Relief Trust Fund.

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

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

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

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

36 (d) The Treasurer of State shall credit to the fund the amount

1 certified each quarter in accordance with § 26-35-1303.

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

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

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

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11 */s/ Hill*
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