

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

SENATE BILL 585

5 By: Senator J. Dismang
6

For An Act To Be Entitled

8 AN ACT TO CREATE THE ARKANSAS FIREFIGHTER CANCER
9 RELIEF NETWORK TRUST FUND; TO PROVIDE FOR THE USE OF
10 PROCEEDS TO FUND RELIEF FOR FIREFIGHTERS DIAGNOSED
11 WITH CANCER; TO PROVIDE A TAX CREDIT TO AN ENTITY
12 THAT DONATES TO THE ARKANSAS FIREFIGHTER CANCER
13 RELIEF NETWORK TRUST FUND; AND FOR OTHER PURPOSES.
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Subtitle

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16 TO CREATE THE ARKANSAS FIREFIGHTER CANCER
17 RELIEF NETWORK TRUST FUND.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code Title 19, Chapter 5, Subchapter 11, is
24 amended to add an additional section to read as follows:

25 19-5-1149. Arkansas Firefighter Cancer Relief Network 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 "Arkansas Firefighter Cancer Relief Network Trust Fund".

29 (b)(1) The State Insurance Department shall deposit into the State
30 Treasury one hundred percent (100%) of the moneys collected under § 21-5-110
31 to the credit of the Arkansas Firefighter Cancer Relief Network Trust Fund.

32 (2) The Arkansas Firefighter Cancer Relief Network Trust Fund
33 shall consist of funds donated under § 21-5-110 and any other moneys as may
34 be provided by law.

35 (c) The Arkansas Firefighter Cancer Relief Network Trust Fund shall be
36 used for providing funds for relief for firefighters who are diagnosed with



1 cancer and participating in a firefighter cancer relief network under § 21-5-
2 110.

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4 SECTION 2. Arkansas Code Title 21, Chapter 5, Subchapter 1, is amended
5 to add an additional section to read as follows:

6 21-5-110. State Insurance Department – Arkansas Firefighter Cancer
7 Relief Network Trust Fund – Proceeds.

8 (a)(1) The State Insurance Department shall maintain the Arkansas
9 Firefighter Cancer Relief Network Trust Fund.

10 (2)(A) The purpose of the trust fund is to fund relief for
11 firefighters who are diagnosed with cancer and participating in a firefighter
12 cancer relief network created and governed by the Arkansas Association of
13 Fire Chiefs, the Arkansas Professional Fire Fighters Association, and the
14 Arkansas State Firefighters Association Inc. from funds donated under this
15 section.

16 (B) The department shall deposit any donated funds
17 received under subdivision (a)(2)(A) of this section into the fund.

18 (b) A person may donate funds to the Arkansas Firefighter Cancer
19 Relief Network Trust Fund up to an amount equal to one hundred thousand
20 dollars (\$100,000).

21 (c)(1) The Arkansas Association of Fire Chiefs, the Arkansas
22 Professional Fire Fighters Association, and the Arkansas State Firefighters
23 Association Inc. shall award relief to firefighters participating in a
24 firefighter cancer relief network beginning October 1, 2019, of up to ten
25 million dollars (\$10,000,000) per year.

26 (2) The Arkansas Association of Fire Chiefs, the Arkansas
27 Professional Fire Fighters Association, and the Arkansas State Firefighters
28 Association Inc. shall determine eligibility and award amounts under the
29 rules promulgated by the department.

30 (3) The entities named under subdivision (c)(1) of this section
31 shall return to the department any excess funding which has been donated to
32 the fund for the purpose of funding a firefighter cancer relief network.

33 (d) The department shall promulgate rules necessary to implement this
34 section.

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36 SECTION 3. Arkansas Code Title 26, Chapter 51, Subchapter 5, is

1 amended to add an additional section to read as follows:

2 26-51-515. Donation for firefighter cancer relief credit.

3 (a) There is allowed an income tax credit against the income tax
4 imposed by this chapter in the amount equal to the lesser of one hundred
5 percent (100%) of the amount donated by the taxpayer under § 21-5-110 or one
6 hundred thousand dollars (\$100,000).

7 (b) The amount of the income tax credit under this section that may be
8 claimed by the taxpayer in a tax year shall not exceed the amount of income
9 tax due by the taxpayer.

10 (c) Any unused income tax credit under this section may be carried
11 forward for five (5) consecutive tax years following the tax year in which
12 the income tax credit was earned.

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14 SECTION 4. EFFECTIVE DATE. Section 3 of this act is effective for tax
15 year beginning 2020.

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17 SECTION 5. DO NOT CODIFY. Rules.

18 (a) The State Insurance Department shall promulgate rules necessary to
19 implement Section 1, Section 2, and Section 3 of this act.

20 (b)(1) When adopting the initial rules to implement Section 1, Section
21 2, and Section 3 of this act, the final rule shall be filed with the
22 Secretary of State for adoption under § 25-15-204(f):

23 (A) On or before January 1, 2020; or

24 (B) If approval under § 10-3-309 has not occurred by
25 January 1, 2020, as soon as practicable after approval under § 10-3-309.

26 (2) The department shall file the proposed rule with the
27 Legislative Council under § 10-3-309(c) sufficiently in advance of January 1,
28 2020, so that the Legislative Council may consider the rule for approval
29 before January 1, 2020.