

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

# A Bill

SENATE BILL 229

5 By: Senator D. Wallace  
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## For An Act To Be Entitled

8 AN ACT TO MODIFY THE DUE DATE FOR SEMIANNUAL REPORTS  
9 OF BURIAL ASSOCIATIONS; AND FOR OTHER PURPOSES.  
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### Subtitle

11 TO MODIFY THE DUE DATE FOR SEMIANNUAL  
12 REPORTS OF BURIAL ASSOCIATIONS.  
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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 Code § 23-78-120(b)(1)(B), concerning the dates a  
20 report of a burial association is considered delinquent, is amended to read  
21 as follows:

22 (B) A report is delinquent if:

23 (i) It is due as of June 30, and it is filed with  
24 the board after ~~August 15~~ September 15 of the year it is due; or

25 (ii) It is due as of December 31, and it is filed  
26 with the board after ~~February 15~~ March 15 of the year next following the year  
27 it is due.  
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29 SECTION 2. Arkansas Code § 23-78-120(b)(4)(B), concerning the dates a  
30 report of a burial association that omits required documents or information  
31 is considered delinquent, is amended to read as follows:

32 (B) A report that omits required documents or information  
33 is delinquent if the submission of documents or information to complete the  
34 report:

35 (i) Causes a report that is due as of June 30 to be  
36 filed with the board after ~~August 15~~ September 15 of the year it is due; or



1 (ii) Causes a report that is due as of December 31  
2 to be filed with the board after ~~February 15~~ March 15 of the year next  
3 following the year it is due.  
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