

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4  
5 By: Senator D. Wallace  
6 By: Representative Rye  
7

# A Bill

SENATE BILL 99

## For An Act To Be Entitled

9 AN ACT TO AMEND THE REPORTING REQUIREMENTS FOR BURIAL  
10 ASSOCIATIONS; AND FOR OTHER PURPOSES.

### Subtitle

14 TO AMEND THE REPORTING REQUIREMENTS FOR  
15 BURIAL ASSOCIATIONS.

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

20 SECTION 1. Arkansas Code § 23-78-120 is amended to read as follows:

21 23-78-120. ~~Semiannual~~ Annual reports.

22 (a)(1) Using forms provided by the State Board of Embalmers, Funeral  
23 Directors, Cemeteries, and Burial Services, each burial association or  
24 society licensed in this state shall file ~~a semiannual~~ an annual report  
25 showing the actual financial condition of the burial association or society  
26 as of ~~June 30 and~~ December 31 of each year.

27 (2) The report shall include documents and information as  
28 required by rule of the board.

29 (b)(1)(A) The report required under this section is due as of ~~June 30~~  
30 ~~and~~ December 31 each year.

31 (B) A report is delinquent if:

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

34 ~~(ii) It it is due as of December 31, and it is filed~~  
35 with the board after March 15 of the year next following the year it is due.

36 (2) If a due date under subdivision (b)(1) of this section falls



1 on a weekend or holiday, the report shall be due on the first business day  
2 following the weekend or holiday.

3 (3)(A) The board may grant an extension of time to submit a  
4 report for good cause.

5 (B) A burial association or society shall file a request  
6 for an extension to the board in writing before the due date of the report.

7 (4)(A) A report submitted to the board that omits required  
8 documents or information shall not be considered as filed with the board and  
9 will be returned to the burial association or society for corrections or  
10 completion.

11 (B) A report that omits required documents or information  
12 is delinquent if the submission of documents or information to complete the  
13 report+

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

16 ~~(ii) Causes~~ causes a report that is due as of  
17 December 31 to be filed with the board after March 15 of the year next  
18 following the year it is due.

19 (5) A burial association or society whose report is delinquent  
20 is subject to a financial penalty established by rule of the board.

21 (c)(1) The board shall recover costs incurred in conducting audits and  
22 preparing the ~~semiannual~~ annual report from those associations which fail to  
23 file the report ~~prior to~~ before the expiration of the deadline referred to in  
24 subsection (b) of this section.

25 (2) Costs to be recouped shall include:

26 ~~(1)(A)~~ Round-trip mileage from the board's office to the  
27 association, at the rate then prevailing for other state employees engaged in  
28 travel;

29 ~~(2)(B)~~ Per diem expenses at the rate then prevailing for  
30 other state employees engaged in travel; and

31 ~~(3)(C)~~ Plus a A two-hundred-fifty-dollar fee for preparing  
32 the annual report.

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