

West's Arkansas Code Annotated

Title 26. Taxation

Subtitle 5. State Taxes (Chapters 50 to 71)

Chapter 51. Income Taxes (Refs & Annos)

Subchapter 25. Income Tax Refund Check-off and Contribution Programs

A.C.A. § 26-51-2511

§ 26-51-2511. Law Enforcement Family Relief Check-off Program

Effective: July 28, 2021

Currentness

(a)(1) There is created the Law Enforcement Family Relief Check-off Program.

(2) It is the purpose of this section to provide a means by which an individual taxpayer may designate a portion or all of his or her income tax refund to be withheld and contributed for the purposes stated in this section.

(b) The Secretary of the Department of Finance and Administration shall:

(1) Include on the Arkansas individual income tax forms, including those forms on which a husband and wife file separately on the same form and on all corporate income tax forms, a designation as follows:

“(A) If you are entitled to a refund, check if you wish to designate  \$1,  \$5,  \$10,  \$20,  \$\_\_\_\_\_ (write in amount), or  all refund due of your tax refund for the Law Enforcement Family Relief Check-off Program. Your refund will be reduced by this amount.

(B) If you owe an additional amount, check if you wish to contribute an additional  \$1,  \$5,  \$10,  \$20,  \$\_\_\_\_\_ (write in amount) for the Law Enforcement Family Relief Check-off Program. If you wish to make a contribution to the program, you must enclose a separate check for the amount of your contribution, payable to the Law Enforcement Family Relief Check-off Program.”;

(2) Certify quarterly to the Treasurer of State the amount contributed to the Law Enforcement Family Relief Check-off Program through this state income tax check-off during the quarter as authorized by this section; and

(3) Promulgate all rules and all income tax forms, returns, and schedules necessary to carry out the Law Enforcement Family Relief Check-off Program under this section.

(c) Upon receiving the quarterly certification under subdivision (b)(2) of this section, the Treasurer of State shall:

(1) Deduct from the:

(A) Individual Income Tax Withholding Fund the amount certified by the Secretary of the Department of Finance and Administration as contributed to the Law Enforcement Family Relief Check-off Program on individual income tax forms; and

(B) Corporate Income Tax Withholding Fund the amount certified by the Secretary of the Department of Finance and Administration as contributed to the Law Enforcement Family Relief Check-off Program on corporate income tax forms; and

(2) Credit the amount certified each quarter under subdivision (b)(2) of this section to the Law Enforcement Family Relief Trust Fund.

(d)(1) The Secretary of the Department of Public Safety or his or her designee shall use the funds in the Law Enforcement Family Relief Trust Fund to provide financial assistance to the family of an Arkansas-certified law enforcement officer who is:

(A) Killed in the line of duty; or

(B) Diagnosed by a medical professional with a terminal illness.

(2) The eligibility criteria for receiving grants under the Law Enforcement Family Relief Check-off Program shall include without limitation:

(A) The need of the family;

(B) The salary of the Arkansas-certified law enforcement officer; and

(C) Any other factors that establish the family's financial hardship.

(3) The Secretary of the Department of Public Safety may:

(A) Accept any gifts, grants, bequests, devises, and donations made to the State of Arkansas for the purpose of funding the Law Enforcement Family Relief Check-off Program; and

(B) Deposit any gifts, grants, bequests, devises, and donations received under this section into the Law Enforcement Family Relief Trust Fund.

(4) The Secretary of the Department of Public Safety shall promulgate all rules necessary to implement the grant program created under this section.

#### **Credits**

[Acts of 2021, Act 765, § 2, eff. July 28, 2021.](#)

A.C.A. § 26-51-2511, AR ST § 26-51-2511

The constitution and statutes are current through all acts passed by the 2021 Regular Session, the 2021 First Extraordinary Session, and the 2021 Second Extraordinary Session of the 93rd Arkansas General Assembly. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through August 1, 2021.

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