

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 84th General Assembly
3 Regular Session, 2003

A Bill

HOUSE BILL 2323

4
5 By: Representative Lamoureux
6
7

For An Act To Be Entitled

8
9 AN ACT TO ADD AN ADDITIONAL FIFTEEN CENTS (15¢)
10 PER PACK TAX TO CIGARETTES TO FUND TEACHER SALARY
11 STABILIZATION; TO CREATE THE TEACHER SALARY
12 STABILIZATION FUND; AND FOR OTHER PURPOSES.
13

Subtitle

14
15 TO ADD AN ADDITIONAL FIFTEEN CENTS (15¢)
16 PER PACK TAX TO CIGARETTES TO FUND
17 TEACHER SALARY STABILIZATION.
18
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code Title 26, Chapter 57, Subchapter 8, is
23 amended to add an additional section to read as follows:

24 26-57-804. Additional tax - Teacher Salary Stabilization.

25 (a)(1) In addition to the excise or privilege taxes levied under §§
26 26-57-208, 26-57-802, and 26-57-803, there is levied a tax of seven dollars
27 and fifty cents (\$7.50) per one thousand (1,000) cigarettes sold in the state
28 beginning on September 1, 2003.

29 (2) The additional tax levied under this section applies to
30 cigarettes sold in Arkansas within three hundred feet (300') of a state line
31 or in any city which adjoins a state line.

32 (b) Any exemptions or waivers allowed under the Arkansas Tobacco
33 Products Tax Act of 1977, § 26-57-201 et seq., apply to this section.

34 (c) The additional tax levied under this section is reported and
35 remitted in the same manner and at the same time as other taxes levied on
36 cigarettes by the Arkansas Tobacco Products Tax Act of 1977, § 26-57-201 et



1 seq.

2 (e) The moneys collected under this section shall be deposited in the
 3 State Treasury as special revenues to the credit of the Teacher Salary
 4 Stabilization Fund.

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 6 SECTION 2. Arkansas Code Title 19, Chapter 6, Subchapter 4 is amended
 7 to add an additional section to read as follows:

8 19-6-487. Teacher Salary Stabilization Fund.

9 (a) There is created on the books of the Treasurer of State, Auditor
 10 of State, and Chief Fiscal Officer of the State a special revenue fund to be
 11 known as the "Teacher Salary Stabilization Fund".

12 (b)(1) All moneys collected under § 26-57-804 shall be deposited into
 13 the State Treasury to the credit of the fund as special revenues.

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

16 (c) The fund shall be used exclusively by the Department of Education
 17 to increase the lowest level of teachers' salaries in the state, a problem
 18 that was identified in Lakeview School District No. 25 of Phillips Co., et
 19 al. v. Mike Huckabee, Governor of the State of Arkansas, et al.

20 (2) The Department of Education is prohibited from using more
 21 than five percent (5%) of the moneys received under § 26-57-804 for
 22 administrative costs associated with its duties under this section.

23 (3) The Department of Education shall promulgate regulations for
 24 the administration of this fund.

25 (4) In each calendar year, the Department of Education shall
 26 report to the chairpersons of the Senate Interim Committee on Education and
 27 the House Interim Committee on Education as to the increase in teachers'
 28 salaries in the state.

29
 30 SECTION 3. This act shall become effective on the first day of the
 31 calendar month following the ninetieth day after the sine die adjournment of
 32 this session or the first day of the calendar month following the ninetieth
 33 day after a recess or adjournment for a period longer than ninety (90) days.