

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  
4

*As Engrossed: S2/11/03 S2/20/03*

# A Bill

Act 272 of 2003  
HOUSE BILL 1200

5 By: Representatives Cowling, Bolin, Seawel, Borhauer, Elliott, Ledbetter, Boyd, Chesterfield, Dees,  
6 Dickinson, Green, Jones, Judy, Lewellen, Nichols, Roebuck, Walters, Mack, Rankin, Weaver  
7 By: Senators Trusty, J. Jeffress, G. Jeffress, Miller, Steele, Horn, Salmon  
8  
9

## For An Act To Be Entitled

11 THE EARLY CARE AND EDUCATION FOR WORKING FAMILIES  
12 ACT; AND FOR OTHER PURPOSES.  
13

### Subtitle

15 THE EARLY CARE AND EDUCATION FOR WORKING  
16 FAMILIES ACT.  
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
19

20 SECTION 1. Arkansas Code § 3-7-201(e), concerning the excise tax on  
21 alcoholic beverages, is amended to read as follows:

22 (e)(1) The revenues derived from the excise tax on beer levied under  
23 subdivision (a)(3) of this section shall be deposited in the Department of  
24 Human Services Grants Fund account to be distributed as follows:

25 (A)(i) Twenty percent (20%) of the funds shall be used to  
26 provide subsidized child care for low-income families.

27 (ii) The low-income families shall not include  
28 families in the Transitional Employment Assistance program; and

29 (B) Eighty percent (80%) of the funds shall be used to  
30 support and expand the Arkansas Better Chance Program of the Department of  
31 Education.

32 (2) On June 30 of any year, the balance of the funds derived  
33 from the excise tax on beer levied under subsection (a) of this section may  
34 be carried forward into the next fiscal year, there to be used for the same  
35 purposes.

36 (3)(A) The revenues derived from the excise tax on beer levied



1 under subsection (a) of this section shall be supplementary to the Child Care  
2 Development Fund.

3 (B) These funds shall be exempt from budgetary cuts,  
4 reductions, or eliminations caused by a deficiency of general revenues.

5 (4) *The excise tax on beer levied under subdivision (a)(3) of*  
6 *this section shall expire on ~~June 30, 2003~~ June 30, 2005.*

7  
8 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
9 General Assembly of the State of Arkansas that the excise tax on beer levied  
10 under Arkansas Code § 3-7-201(a)(3) will expire; that Arkansas Code  
11 § 3-7-201(a)(3) should be extended until June 30, 2005, to ensure that low-  
12 income families may continue to receive quality early care and education, and  
13 to support the Arkansas Better Chance Program of the Department of Education;  
14 that the stream of special revenue should be continued; and that this act is  
15 immediately necessary to prevent the tax from expiring by operation of law.  
16 Therefore, an emergency is declared to exist and this act, being immediately  
17 necessary for the preservation of the public peace, health, and safety, shall  
18 become effective on:

19 (1) The date of its approval by the Governor;

20 (2) If the bill is neither approved nor vetoed by the Governor, the  
21 expiration of the period of time during which the Governor may veto the bill;  
22 or

23 (3) If the bill is vetoed by the Governor and the veto is overridden,  
24 the date the last house overrides the veto.

25  
26 /s/ Cowling

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29 APPROVED: 2/28/2003