

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4

As Engrossed: S3/12/25

## A Bill

SENATE BILL 148

5 By: Senator J. English  
6 By: Representative Achor  
7

### For An Act To Be Entitled

9 AN ACT CONCERNING THE MEMBERSHIP OF THE ARKANSAS  
10 TEACHER RETIREMENT SYSTEM; TO ESTABLISH THE CREATING  
11 AN INVESTMENT OPPORTUNITY FOR EARLY CHILDHOOD WORKERS  
12 ACT OF 2025; AND FOR OTHER PURPOSES.  
13  
14

### Subtitle

15 TO ESTABLISH THE CREATING AN INVESTMENT  
16 OPPORTUNITY FOR EARLY CHILDHOOD WORKERS  
17 ACT OF 2025.  
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19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. DO NOT CODIFY. Legislative intent.

23 It is the intent of the General Assembly to:

24 (1) Provide a voluntary mechanism for early childhood workers to  
25 participate in the Arkansas Teacher Retirement System; and

26 (2) Require no expenditure of state funds for matching of any  
27 contributions for early childhood workers who are not otherwise eligible for  
28 participation in the Arkansas Teacher Retirement System.  
29

30 SECTION 2. Arkansas Code § 24-7-202(21), concerning the definition of  
31 "employment with a school" as it applies to the Arkansas Teacher Retirement  
32 System, is amended to add an additional subdivision to read as follows:

33 (H) Employment of an early childhood worker as defined by  
34 § 24-7-212(b), with a licensed childcare facility that provides teaching,  
35 early childcare education, or supervision for a child enrolled in a licensed  
36 childcare facility under the Childcare Licensing Act, § 20-78-201 et seq.;"



SECTION 3. Arkansas Code Title 24, Chapter 7, Subchapter 2, is amended to add an additional section to read as follows:

24-7-212. Creating an Investment Opportunity for Early Childhood Workers Act of 2025 – Definition.

(a) This section shall be known and may be cited as the "Creating an Investment Opportunity for Early Childhood Workers Act of 2025."

(b) As used in this section, "early childhood worker" means a person who is:

(1) Providing teaching, early childcare education, or supervision for a child enrolled in a licensed childcare facility under the Childcare Facility Licensing Act, § 20-78-201 et seq.;

(2) Employed by a childcare provider that is licensed and regulated by the Department of Education as an appropriate early childhood program as defined under § 6-45-103; and

(3) Employed by a childcare provider that receives state or federal child care funding from the Department of Education under § 6-87-101.

(c)(1) A single nonprofit fiscal agent that is approved by the Board of Trustees of the Arkansas Teacher Retirement System may act as a pass-through fiscal agent to facilitate the voluntary participation of an early childhood worker in the Arkansas Teacher Retirement System.

(2) The board shall authorize participation consistent with § 24-7-202(21)(F)(i) and § 24-7-202(21)(F)(ii).

(3) Membership in the system is not mandatory for an employee of a facility regardless of whether the board authorizes participation under subdivision (c)(2) of this section.

(d) An early childhood worker shall not be entitled to:

(1) Contribution from state funds; or

(2) Matching from the state or the system.

(e) The board shall promulgate rules for the implementation of this section.

/s/J. English

APPROVED: 4/14/25