

**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 *As Engrossed: S3/13/01 S3/15/01 H3/21/01 H4/11/01*  
2 83rd General Assembly  
3 Regular Session, 2001

## A Bill

**Act 1841 of 2001**  
SENATE BILL 576

5 By: Senators Riggs, Mahony, Cash, Wilkins, J. Jeffress  
6 By: Representatives Cook, Bond, Carson, Ledbetter,  
7 Dangeau, Napper, Judy, T. Roebuck, Mack, Borhauer,  
8 Allison, *Cowling*

### For An Act To Be Entitled

11 THE CHILD CARE FOR WORKING FAMILIES ACT; AND FOR  
12 OTHER PURPOSES.

### Subtitle

14 THE CHILD CARE FOR WORKING FAMILIES ACT.

15  
16  
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18  
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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

23 3-7-201. Tax imposed - Collection.

24 (a)(1) There is levied a special alcoholic beverage excise tax of  
25 three percent (3%) upon all retail receipts or proceeds derived from the sale  
26 of liquor, cordials, liqueurs, specialties, and sparkling and still wines.  
27 The tax shall be and is in addition to all other taxes now imposed and  
28 cumulative to the Arkansas Gross Receipts Act of 1941,

29 (2) Native wine sold at retail in this state shall be subject to  
30 the special alcoholic beverage excise tax levied upon all retail receipts or  
31 proceeds derived from the sale of liquor, cordials, liqueur, specialties, and  
32 *sparkling and still wines under the provisions of this section.*

33 (3)(A) There is levied a special alcoholic beverage excise tax  
34 of three percent (3%) upon all retail receipts or proceeds derived from the  
35 sale of beer.

36 (B) The tax shall be in addition to all other taxes now

1 imposed by the Arkansas Gross Receipts Act of 1941.

2 (b) It shall be the duty of every retailer in this state to collect  
3 the tax from the consumer in addition to the established retail price of  
4 beer, liquor, cordials, liqueurs, specialties, sparkling and still wines and  
5 to file a return and remittance with the Director of the Department of  
6 Finance and Administration on or before the twentieth day of each calendar  
7 month for the preceding month.

8 (c) Failure to file return and remittance on the due date shall be  
9 cause for the Director of the Department of Finance and Administration to  
10 enter an assessment for the return and remittance and add as a penalty ten  
11 percent (10%) of the amount of tax found to be due.

12 (d) Returns shall be filed upon forms prescribed by the Director of  
13 the Department of Finance and Administration in accordance with such  
14 regulations as he may promulgate hereunder.

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

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

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

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

25 (2) The balance of the funds derived from the excise tax on beer  
26 levied under subsection (a) on June 30 of any year may be carried forward  
27 into the next fiscal year, there to be used for the same purposes.

28 (3)(A) The revenues derived from the excise tax on beer levied  
29 under subsection (a) shall be supplementary to the Child Care Development  
30 Fund.

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

33 (4) The excise tax on beer levied under subdivision (a)(3) of  
34 this section shall expire on June 30, 2003.

35 /s/ Riggs, et al.

36 APPROVED: BECAME LAW ON 4/20/2001, WITHOUT THE GOVERNOR'S SIGNATURE.