

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 83rd General Assembly
3 Regular Session, 2001
4

A Bill

SENATE BILL 633

5 By: Senators Baker, Webb
6 By: Representatives Parks, Schall
7

For An Act To Be Entitled

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9
10 AN ACT TO MAKE AN APPROPRIATION FOR RECRUITING,
11 TRAINING AND RETAINING PUBLIC SCHOOL TEACHERS FOR THE
12 DEPARTMENT OF EDUCATION FOR THE FISCAL YEAR ENDING
13 JUNE 30, 2003; TO CREATE THE GROCERY TAX RELIEF TRUST
14 FUND; AND FOR OTHER PURPOSES.
15

Subtitle

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17
18 AN ACT FOR THE DEPARTMENT OF EDUCATION -
19 TEACHER TRAINING, RECRUITMENT AND
20 RETENTION FROM THE GROCERY TAX RELIEF
21 TRUST FUND APPROPRIATION FOR THE 2003
22 FISCAL YEAR.
23

24
25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
26

27 SECTION 1. APPROPRIATION. There is hereby appropriated, to the Department
28 of Education, to be payable from the Grocery Tax Relief Trust Fund, for
29 assistance in recruiting, training and retaining qualified teachers in the
30 public schools by the Department of Education for the fiscal year ending June
31 30, 2003, the following:
32

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2002-2003</u>
(01) RECRUITMENT, TRAINING AND RETAINING TEACHERS	<u>\$ 20,000,000</u>

SECTION 2. SPECIAL LANGUAGE. Arkansas Code 19-5-996 is amended to read as follows:

§19-5-996 Grocery Tax Relief Trust Fund Created. (a) There is created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Grocery Tax Relief Trust Fund to be administered by the State Treasurer.

(b) The Grocery Tax Relief Trust Fund shall consist of revenues obtained under subdivision (c) herein and any other revenues as may be provided by law and may be used by the Department of Education for use in recruiting, training, and retaining qualified public school teachers in K-12 grades as appropriated by law.

(c) Beginning July 1, 2002, the State Treasurer shall on the last day of each month transfer from the General Revenue Fund Account of the State Apportionment Fund to the Grocery Tax Relief Trust Fund one-twelfth (1/12) of the annual deposit for the fiscal year as set out in subsection (d).

(d) The term "annual deposit" means the following amounts for each stated fiscal year.

<u>Fiscal Year</u>	<u>Annual Deposit</u>
<u>July 1, 2002 – June 30, 2003</u>	<u>\$20,000,000</u>
<u>July 1, 2003 – June 30, 2004</u>	<u>\$40,000,000</u>
<u>July 1, 2004 – June 30, 2005</u>	<u>\$60,000,000</u>
<u>July 1, 2005 – June 30, 2006</u>	<u>\$80,000,000</u>
<u>July 1, 2006 – June 30, 2007</u>	<u>\$100,000,000</u>
<u>July 1, 2007 – June 30, 2008</u>	<u>\$120,000,000</u>
<u>July 1, 2008 – June 30, 2009</u>	<u>\$140,000,000</u>
<u>July 1, 2009 – June 30, 2010</u>	<u>\$160,000,000</u>
<u>July 1, 2010 – June 30, 2011</u>	<u>\$180,000,000</u>
<u>July 1, 2011 – June 30, 2012</u>	<u>\$200,000,000</u>
<u>July 1, 2012 – June 30, 2013</u>	<u>\$220,000,000</u>

(e) Conditions and Restrictions. (1) The provisions of Section 2(c) and 2(d) of this Act shall not be implemented in any year in which the increased General Revenues Available for Distribution forecasted in the current fiscal

1 year by the Chief Fiscal Officer of the State does not equal or exceed four
2 and one-half percent (4 1/2%) more than the General Revenues Available for
3 Distribution in the previous fiscal year;

4 (2) If the Chief Fiscal Officer of the State forecasts an increase in the
5 General Revenues Available for Distribution for the current year above the
6 amount collected in the previous year of at least four and one-half percent
7 (4 1/2)% but less than six percent (6%), the amounts reflected in Section 2(d)
8 of this act for the applicable year shall be reduced proportionally;

9 (3) If the Chief Fiscal Officer of the State forecasts an increase in the
10 General Revenues for Distribution for the current year above the amount
11 collected in the previous year of six percent (6%) or more in any year, the
12 amounts set out in Section 2(d) for the applicable fiscal year shall not be
13 reduced.

14 (4) The expenditures from appropriations payable from the Grocery Tax Relief
15 Trust Fund shall be for one-time purposes only and cannot be used to commit
16 the state to continued support or maintenance of effort.

17
18 SECTION 3. SPECIAL LANGUAGE. Arkansas Code 26-52-401 is amended to add a new
19 gross receipts tax exemption by adding an additional new subdivision to read
20 as follows:

21
22 (37)(A) Gross receipts or gross proceeds derived from the sale of eligible
23 food and beverage sold for human consumption.

24 (B) The phrase "eligible food and beverage" as used in this subdivision
25 means any food which may be purchased with food stamps, as defined in Section
26 3 of the federal Food Stamp Act of 1977, as exists on January 1, 2001.

27 (C) The exemption provided in this subdivision shall not affect local
28 sales and use taxes levied in this state and "eligible food and beverage"
29 shall continue to be subject to local sales and use taxes.

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31 SECTION 4. SPECIAL LANGUAGE. NOT BE INCORPORATED INTO THE ARKANSAS CODE
32 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EFFECTIVE DATE.
33 The provisions of Section 3 of this act shall become effective on July 1,
34 2013.