

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 85th General Assembly
3 Regular Session, 2005
4

A Bill

HOUSE BILL 1908

5 By: Representative Roebuck
6
7

For An Act To Be Entitled

9 AN ACT TO PROVIDE FUNDING FOR HEALTH CARE FOR
10 MEDICALLY UNDERSERVED ARKANSANS BY INCREASING THE
11 BEER EXCISE TAX; TO CONTINUE FUNDING FOR CHILD
12 CARE FOR LOW-INCOME FAMILIES BY EXTENDING THE
13 THREE PERCENT (3%) BEER EXCISE TAX; AND FOR OTHER
14 PURPOSES.

Subtitle

15
16 PROVIDES FUNDING FOR HEALTH CARE AND
17 CHILD CARE FOR NEEDY ARKANSANS THROUGH
18 BEER EXCISE TAXES.
19
20
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. Arkansas Code § 3-7-201 is amended to read as follows:
25 3-7-201. Tax imposed - Collection.

26 (a)(1) There is levied a special alcoholic beverage excise tax of
27 three percent (3%) upon all retail receipts or proceeds derived from the sale
28 of liquor, cordials, liqueurs, specialties, and sparkling and still wines.
29 The tax shall be and is in addition to all other taxes now imposed and
30 cumulative to the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.

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

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



1 sale of beer.

2 (B) The tax shall be in addition to all other taxes now
 3 imposed by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.

4 (4)(A) In addition to the excise tax levied under subdivision
 5 (a)(3)(A) of this section, there is levied an additional special alcoholic
 6 beverage excise tax of one percent (1%) upon all retail receipts or proceeds
 7 derived from the sale of beer.

8 (B) The tax shall be in addition to all other taxes now
 9 imposed by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.

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

16 (c) Failure to file the return and remittance on the due date shall be
 17 cause for the director to enter an assessment for the return and remittance
 18 and add as a penalty ten percent (10%) of the amount of tax found to be due.

19 (d) Returns shall be filed upon forms prescribed by the director in
 20 accordance with such regulations as the director may promulgate hereunder.

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

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

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

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

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

35 (3)(A) The revenues derived from the excise tax on beer levied
 36 under subsection (a) of this section shall be supplementary to the Child Care

1 Development Fund.

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

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

6 (f) The revenues derived from the tax levied under subdivision
7 (a)(4)(A) of this section shall be deposited as special revenues into the
8 Community Health Centers of Arkansas Fund.

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10 SECTION 2. Arkansas Code Title 19, Chapter 5, Subchapter 12 is amended
11 to add a new section as follows:

12 19-5-1228. Community Health Centers of Arkansas Fund.

13 (a) There is created on the books of the Treasurer of State, Auditor
14 of State, and Chief Fiscal Officer of the State a special revenue fund to be
15 known as the "Community Health Centers of Arkansas Fund".

16 (b)(1) All moneys collected under § 3-7-201(a)(4)(A) shall be
17 deposited into the State Treasury to the credit of the fund as special
18 revenues.

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

21 (c) The fund shall be distributed by the Department of Finance and
22 Administration - Disbursing Officer to be used for providing medical and
23 social services to needy Arkansans and for other purposes as authorized by
24 the General Assembly.