



Early Care and Education

NATIONAL CONFERENCE of STATE LEGISLATURES

DEDICATED FUNDING FOR EARLY CARE AND EDUCATION VOTER APPROVED & ENACTED LOCAL AND STATE MEASURES

States and localities have enacted legislation and approved voter ballot measures on dedicated funding and special taxing districts to fund early childhood education and care programs.

State	Locality	Year	Description	Measure Title/Enabling Authority
Arkansas	Statewide	2001	3% sales tax on beer for state prekindergarten Arkansas Better Chance program (80%) and low-income child care subsidies (20%). Renewable in 2003-05. Replaced in 2007 w 1% beer tax for child abuse and neglect instead.	SB 576: Child Care for Working Families Act
Arizona	Statewide	2006	Cigarette sales tax increase to fund early childhood development and health programs.	Proposition 203: Funding for Early Childhood Development and Health Programs
California	San Francisco	2004	Increase in city spending for public education by adding the Public Education Enrichment Fund to the city charter and dedicating 1/3 of revenues to universal preschool starting at \$10 million for 2005-06, up to \$60 million by 2009-10, and ending by 2014-15.	Proposition H: Public Education Enrichment Fund (San Francisco Charter, Section 16.123. 1-10)
	Statewide	1998	Constitutional amendment to implement a statewide tobacco tax at .50 cents per pack to go toward the First 5 California State Commission (20%) and 80% to First 5 county commissions.	Proposition 10: State and County Early Childhood Development Programs
Colorado	Aspen	1990 1999 2008	City sales tax increase of .45 cent to fund child care assistance, help programs with quality improvement initiatives and professional development; provide support to infant and toddler programs, and center start-up costs. Also includes funding for low-income housing. Statutory referendum is renewable until 2038.	Ordinance No. 81, Series of 1990.

State	Locality	Year	Description	Measure Title/Enabling Authority
	Denver	2012	<p>Implements a property tax increase to fund full-day kindergarten and pre-K to eligible children in Denver.</p> <p>Implements a bond sales approval to renovate and expand school capacity to address school overcrowding and accommodate expansion of full-day kindergarten and other ECE programs.</p>	<p>3A Denver Public Schools Mill Levy Override 3B Denver Public Schools Bond Issue</p>
Georgia	Statewide	1992	Constitutional Amendment to create the state lottery and use revenues to fund the HOPE Scholarship Program, a voluntary pre-kindergarten program for four-year-olds, and an instructional technology program.	Lottery for Education Act (OCGA 50-27). Lottery amendment 1,146,340-1,050,674.
Florida	Miami-Dade County	2002	Established the Children's Trust as a special taxing district (Public Act, Chapter 2000-461 and Miami-Dade Legislative Item File Number 023559). Per the 2010 Florida State legislative session (SB 2040), Children's Trust will go back to Miami-Dade voters for reauthorization in 2020. Allows collection of up to \$.50 cents per \$1,000 of property tax value in county.	County referendum/Miami-Dade Legislative Item File Number: 023559
	Statewide	2002	Universal pre-kindergarten constitutional amendment for 4-yr-olds beginning 2005 (no funding source)	Constitutional Amendment 8: Voluntary Universal Pre-Kindergarten Education
Louisiana	Statewide	2007	Provides child care tax credits to families, providers, directors and staff, and businesses who participate in the Quality Start Child Care Rating System quality rating program.	SB 361, La. Acts 2007, No. 394: Louisiana School Readiness Tax Credits Referendum.
Missouri	Franklin County	2008	1/4 cent sales tax to go to the Franklin County Children and Families Community Resource Board (local Children's Service Fund).	Proposition 1: Putting Kids First Missouri Revised Statutes, Chapter 67, Section 67.1775. Franklin County Commissioner's Order 03-220
	Perry County	2008	1/8 cent sales tax for county senior and youth services.	Senate Bill 233 and RSMo 67.997 (Sales Tax)
	St. Louis	2008	1/4 cent sales tax increase to establish Children's Service Fund for mental health and substance abuse services for children and youth ages nineteen and under in St. Louis County.	Proposition 1: Putting Kids First Missouri Revised Statutes, Chapter 67, Section 67.1775.
	Lincoln County	2006	1/4 cent sales tax for the county mental health services.	Children's Services Tax (RSMo 10.861, Sales Tax)

State	Locality	Year	Description	Measure Title/Enabling Authority
	Lafayette County	2005	Sales tax for county mental health services.	Children's Services Tax (RSMo 10.861, Sales Tax)
	Jefferson County	2004	1/8 cent sales tax for children's mental health services	Proposition 1: Putting Kids First
	St. Charles County	2004	1/8 cent sales tax for children's mental health services (administered by the Community and Children's Resource Board for the Community Children's Service Fund). The funds are dedicated for services to St. Charles County children and youth and awarded to local agencies to provide mental health services. Enabling authority through Missouri Revised Statutes, Chapter 67, Section 1775.	Proposition 1: Putting Kids First Missouri Revised Statutes, Chapter 67, Section 67.1775
Nebraska	Statewide	2006	Amends the state constitution to permit use of perpetual school funds for early childhood educational purposes through public schools, create the Nebraska Early Childhood Education Endowment Fund Sixpence Program for zero-three programs.	Amendment 5: Constitutional Amendment to Permit Use of Funds Dedicated to the Common Schools for Early Childhood Educational Purposes
	Statewide	2016	Nebraska School Readiness Tax Credit Act. Provides two categories of income tax credits for taxable years beginning on or after January 1, 2017 and before January 1, 2022. Provides a nonrefundable child care tax credit to a provider who operates a program participating in the QRIS and a refundable credit to staff based on education levels, training and work history.	LB 889, 2016 Nebraska Laws
North Carolina	Statewide	2005	Establishes the North Carolina Education Lottery to allocate lottery revenues to increase and maximize the available revenues for education purposes, including the N.C. Pre-K Program.	HB 1023: State Lottery Act
Oregon	Portland	2002	Five-year levy of property taxes of \$.40 cents per \$1,000 assessed property value to go toward the Children's Investment Fund for pre-kindergarten and early education programs, child abuse prevention, after-school and mentoring programs.	Measure 26-33: Five-year levy for Children's Investment Fund
Tennessee	Statewide	2002	Legislatively-referred constitutional amendment to create a state lottery and use lottery net proceeds to provide higher education scholarships. The excess after such allocations would be appropriated to K-12 capital outlay projects, after school programs and early learning programs. In 2005, after completion of the voluntary pre-K pilot, the program became eligible to receive lottery funds and was expanded statewide through enacted legislation (Voluntary Prekindergarten Act of 2005, Public Act 110).	Amendment 1: Lottery for Education Amendment

State	Locality	Year	Description	Measure Title/Enabling Authority
Texas	San Antonio	2012	Increases city sales tax by 1/8 cent to go toward the Pre-K 4 SA Initiative to fund full-day pre-K for eligible four-year-olds in San Antonio through establishment of new high-quality pre-K Education Excellence Centers that serve up to 2,000 eligible children per year. By 2016, competitive grants will be made available to school districts, charter schools, non-profit education providers and private schools to increase the city's overall quality and access of Pre-K. Subject to voter reapproval in 2020.	Pre-K 4 SA Local Referendum
Washington	Seattle	1990 1997 2004	Families and Education Levy (first passed 1990; renewed 1997, 2004) for early education, family support, school-based health services, out-of-school time, and at-risk youth (\$2 million/year for early education). Also, in 2004, the levy was extended to include two additional low-income neighborhoods, doubling the total amount of the original levy for early childhood education.	Families and Education Levy

Resources:

Florida Children's Services Councils: [http://www.cscpsc.org/create-a-csc#About CSCs](http://www.cscpsc.org/create-a-csc#About_CSCs)

Missouri Mental Health Boards: <http://dmh.mo.gov/about/diroffice/commission/>

Lottery for Education Act (OCGA 50-27). Lottery amendment 1,146,340-1,050,674: http://media.cmgdigital.com/shared/news/documents/2012/05/01/Georgia_Lottery_for_Education_Act.pdf

County referendum/Miami-Dade Legislative Item File Number: 023559: <http://www.miamidade.gov/govaction/matter.asp?matter=022963&file=false&yearFolder=Y2002>

Constitutional Amendment 8: Voluntary Universal Pre-Kindergarten Education: [https://ballotpedia.org/Florida_Universal_Pre-Kindergarten,_Amendment_8_\(2002\)](https://ballotpedia.org/Florida_Universal_Pre-Kindergarten,_Amendment_8_(2002))

Louisiana School Readiness Tax Credits: http://www.revenue.louisiana.gov/sections/individual/school_readiness.aspx

Franklin County Commissioner's Order 03-220: http://www.franklincountykids.org/uploads/2/8/2/6/28262799/commision_order.pdf

Missouri Senate Bill 233 and RSMo 67.997 (Sales Tax): <http://www.senate.mo.gov/07info/pdf-bill/tat/SB233.pdf>

Nebraska Proposed Amendment 5: Constitutional Amendment to Permit Use of Funds Dedicated to the Common Schools for Early Childhood Educational Purposes:
http://www.sos.ne.gov/elec/pdf/const_amd_gen_elect2006.pdf

Nebraska School Readiness Tax Credits
<https://nebraskalegislature.gov/FloorDocs/104/PDF/Slip/LB889.pdf>

North Carolina State Lottery Fund
https://www.ncleg.net/EnactedLegislation/Statutes/HTML/ByChapter/Chapter_18C.html

Portland Measure 26-33: Five-year levy for Children's Investment Fund:
<http://members.pdxcityclub.com/library/reportarchive/viewreportresolution?DocumentKey=17d1d287-2bee-4d0e-b72d-640b82f8b237>

Pre-K 4 San Antonio
<http://www.sanantonio.gov/Manager/Pre-K4SanAntonio.aspx>

Seattle Families and Education Levy:
<http://www.seattle.gov/neighborhoods/education/edlevy.htm>

Tennessee Amendment 1: Lottery for Education Amendment:
<https://sharetn.gov.tnsosfiles.com/sos/election/results/2002-11/amendment1.pdf>

Updated August 2018. For more information, contact the NCSL Early Care and Education Project cyf-info@ncsl.org.

Visit the Early Care & Education [database](#) and search for legislation from 50 states and the territories on a variety of early care and education issues (child care, child care financing, pre-kindergarten, professional development, home visiting, infants and toddlers, and financing early education).