

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 84th General Assembly  
3 Regular Session, 2003

# A Bill

HOUSE BILL 1083

4  
5 By: Representative Hutchinson  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO CREATE AN INCOME TAX CREDIT FOR  
10 TEACHERS; AND FOR OTHER PURPOSES.  
11

## Subtitle

12  
13 AN ACT TO CREATE AN INCOME TAX CREDIT  
14 FOR TEACHERS.  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended  
20 by adding an additional section to read as follows:

21 26-51-511. Teachers.

22 (a) For purposes of this section, "teacher" means:

23 (1) An individual who is employed by a public school district on  
24 a full-time basis and who is:

25 (A) Required to hold a teaching license from the  
26 Department of Education and who is engaged directly in instruction with  
27 students in a classroom setting for more than seventy percent (70%) of the  
28 individual's contracted time;

29 (B) A guidance counselor;

30 (C) A librarian;

31 (D) A principal; or

32 (2) A person who is employed to work in a public elementary or  
33 secondary school by the federal government.

34 (b)(1) For tax year 2003, a teacher shall be allowed a credit against  
35 the tax imposed by the Arkansas Income Tax Act, as amended.

36 (2) The amount of the credit shall be one thousand two hundred



1 dollars (\$1,200).

2 (3) If the tax liability is less than the credit, the excess of  
3 the credit over the tax liability shall be returned to the taxpayer as an  
4 overpayment.

5 (c)(1) Beginning tax year 2004 and thereafter, there shall be allowed  
6 for teachers a credit against the tax imposed by the Arkansas Income Tax Act,  
7 as amended.

8 (2) The amount of the credit shall be three thousand six hundred  
9 dollars (\$3,600).

10 (3) If the tax liability is less than the credit, the excess of  
11 the credit over the tax liability shall be returned to the taxpayer as an  
12 overpayment.

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