

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

HOUSE BILL 1014

5 By: Representative Leding
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For An Act To Be Entitled

8 AN ACT TO CREATE THE TEACHER'S CLASSROOM INVESTMENT
9 DEDUCTION; TO PROVIDE FOR AN INCOME TAX DEDUCTION FOR
10 CERTAIN ITEMS PURCHASED BY A TEACHER TO BE USED IN
11 THE TEACHER'S CLASSROOM; AND FOR OTHER PURPOSES.
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Subtitle

14 TO CREATE THE TEACHER'S CLASSROOM
15 INVESTMENT DEDUCTION.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. The purpose of this act is to create the Teacher's
22 Classroom Investment Deduction and to provide for an income tax deduction of
23 up to five hundred dollars (\$500) for certain items purchased by a teacher to
24 be used in the teacher's classroom.
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