

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

# A Bill

HOUSE BILL 1874

5 By: Representative Lundstrum  
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## For An Act To Be Entitled

8 AN ACT TO ALLOW CONTRIBUTIONS BY A TAXPAYER TO A TAX-  
9 DEFERRED TUITION SAVINGS PROGRAM ESTABLISHED IN  
10 ANOTHER STATE TO BE DEDUCTED FROM AN ARKANSAS  
11 TAXPAYER'S INCOME TAX; AND FOR OTHER PURPOSES.  
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## Subtitle

14 TO ALLOW CONTRIBUTIONS BY A TAXPAYER TO A  
15 TAX-DEFERRED TUITION SAVINGS PROGRAM  
16 ESTABLISHED IN ANOTHER STATE TO BE  
17 DEDUCTED FROM AN ARKANSAS TAXPAYER'S  
18 INCOME TAX.  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. Arkansas Code § 6-84-111(b)(1), concerning tax deductions  
25 for contributions to a tuition savings account, is amended to read as  
26 follows:

27 (b)(1)(A) For tax years beginning on or after January 1, ~~2005~~ 2017,  
28 contributions to a tuition savings account established under this program or  
29 a tax-deferred tuition savings program established by another state under 26  
30 U.S.C. § 529, as it existed on January 1, 2017, may be deducted from the  
31 taxpayer's adjusted gross income for the purpose of calculating Arkansas  
32 income tax under § 26-51-403(b).

33 (B) A taxpayer may not deduct from the taxpayer's adjusted  
34 gross income a contribution to a tax-deferred tuition savings program  
35 established by another state if the taxpayer deducted the contribution in  
36 another state or on another state's income taxes.

