

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

# A Bill

HOUSE BILL 1845

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

8 AN ACT TO AMEND THE INCOME TAX APPLICABLE TO CERTAIN  
9 TEACHERS; TO CREATE AN INCOME TAX EXEMPTION FOR  
10 TEACHERS EMPLOYED IN CRITICAL TEACHER SHORTAGE AREAS;  
11 AND FOR OTHER PURPOSES.  
12  
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## Subtitle

14 TO CREATE AN INCOME TAX EXEMPTION FOR  
15 TEACHERS EMPLOYED IN CRITICAL TEACHER  
16 SHORTAGE AREAS.  
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18  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 3, is  
23 amended to add an additional section to read as follows:

24 26-51-315. Teachers in critical teacher shortage areas.

25 There is allowed an exemption from the income tax imposed by this  
26 chapter for the income received by a taxpayer from a public school district  
27 for employment as a teacher in a critical teacher shortage area as identified  
28 under § 6-15-403(a)(5).  
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30 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax  
31 years beginning on and after January 1, 2017.  
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