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2	2 93rd General Assembly A Bill	
3	3 Regular Session, 2021	SENATE BILL 515
4	4	
5	5 By: Senator G. Leding	
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7	7 For An Act To Be Enti	tled
8	8 AN ACT TO INCREASE THE AMOUNT OF THE	INCOME TAX
9	9 DEDUCTION FOR A TEACHER'S QUALIFIED (CLASSROOM
10	10 INVESTMENT EXPENSE; TO DECLARE AN EMI	ERGENCY; AND FOR
11	OTHER PURPOSES.	
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21		TE OF ARKANSAS:
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24 25		ax deduction, is amended to
25 26		expense" means the emount
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31		tware:
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33		idents: and
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		ment purchased by the teacher
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1	<u>(i) Masks;</u>		
2	(ii) Hand sanitizer;		
3	(iv) Disinfectant;		
4	(v) Gloves; and		
5	(vi) A transparent shield designed to be affixed to		
6	a desk; and		
7			
8	SECTION 2. Arkansas Code § 26-51-459(c), concerning the income tax		
9	deduction for a teacher's qualified classroom investment expense, is amended		
10	to read as follows:		
11	(c) For tax years beginning on or after:		
12	(1) January 1, 2020, The the deduction allowed under subsection		
13	(b) of this section shall not exceed two hundred fifty dollars (\$250) <u>seven</u>		
14	hundred fifty dollars (\$750) per taxpayer or five hundred dollars (\$500) one		
15	thousand five hundred dollars (\$1,500) for taxpayers who are married filing		
16	jointly if each taxpayer is a teacher-; and		
17	(2) January 1, 2022, the deduction allowed under subsection (b)		
18	of this section shall not exceed two hundred fifty dollars (\$250) per		
19	taxpayer or five hundred dollars (\$500) for taxpayers who are married filing		
20	jointly if each taxpayer is a teacher.		
21			
22	SECTION 3. EFFECTIVE DATE. This act is retroactive to tax years		
23	beginning on or after January 1, 2020.		
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25	SECTION 4. EMERGENCY CLAUSE. It is found and determined by the		
26	General Assembly of the State of Arkansas that coronavirus 2019 (covid-19)		
27	has significantly impacted schools and school teachers; that the unique		
28	circumstances caused by coronavirus 2019 (covid-19) have caused some teachers		
29	to spend significant amounts of their personal resources on qualified		
30	classroom investment expenses; that the time for filing state income-tax		
31	returns for tax year 2020 is rapidly approaching; and that this act is		
32	immediately necessary to alleviate some of the resulting economic burden on		
33	teachers caused by coronavirus 2019 (covid-19). Therefore, an emergency is		
34	declared to exist, and this act being immediately necessary for the		
35	preservation of the public peace, health, and safety shall become effective		
36	on:		

1	(1) The date of its approval by the Governor;	
2	(2) If the bill is neither approved nor vetoed by the Governor	· ,
3	the expiration of the period of time during which the Governor may veto the	<u>:</u>
4	<pre>bill; or</pre>	
5	(3) If the bill is vetoed by the Governor and the veto is	
6	overridden, the date the last house overrides the veto.	
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