

2 State of Arkansas  
3 93rd General Assembly  
4 Regular Session, 2021

# A Bill

HOUSE BILL 1833

5  
6 By: Representative Beaty Jr.  
7 By: Senators Gilmore, Beckham

8 Filed with: House Committee on Revenue and Taxation  
9 pursuant to A.C.A. §10-3-217.

## For An Act To Be Entitled

10 AN ACT TO MODIFY THE TAX TREATMENT OF CERTAIN  
11 CLASSROOM TEACHERS' WAGES; TO ALLOW CERTAIN WAGES OF  
12 CERTAIN CLASSROOM TEACHERS TO BE DEDUCTED FROM NET  
13 INCOME; AND FOR OTHER PURPOSES.  
14

## Subtitle

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17 TO ALLOW CERTAIN WAGES OF CERTAIN  
18 CLASSROOM TEACHERS TO BE DEDUCTED FROM  
19 NET INCOME.  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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25 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4, is  
26 amended to add an additional section to read as follows:

27 26-51-462. Classroom teachers' wages.

28 (a) As used in this this section,

29 (1) "Classroom teacher" means an individual who is:

30 (A) Required to hold a teaching license from the Division  
31 of Elementary and Secondary Education; and

32 (B) Employed by a public or private elementary school or a  
33 public or private secondary school in one of the following roles:

34 (i) The direct instruction of students in a  
35 classroom setting for more than seventy percent (70%) of the individual's  
36 contracted time;

1                   (ii) A media specialist or librarian; or

2                   (iii) A guidance counselor; and

3                   (2) "Wages" means the remuneration paid to a classroom teacher  
4 for personal services as a classroom teacher, including without limitation  
5 bonuses.

6                   (b) In computing net income for the purposes of this chapter, a  
7 classroom teacher is allowed a deduction, in addition to all other deductions  
8 allowed by law, to be calculated as follows:

9                   (1) For the 2021 tax year, a classroom teacher may deduct the  
10 first twelve thousand five hundred dollars (\$12,500) of wages from the  
11 classroom teacher's net income;

12                   (2) For the 2022 tax year, a classroom teacher may deduct the  
13 first twenty-five thousand dollars (\$25,000) of wages from the classroom  
14 teacher's net income;

15                   (3) For the 2023 tax year, a classroom teacher may deduct the  
16 first thirty-seven thousand five hundred dollars (\$37,500) of wages from the  
17 classroom teacher's net income; and

18                   (4) For tax years beginning on and after January 1, 2024, a  
19 classroom teacher may deduct the first fifty thousand (\$50,000) of wages from  
20 the classroom teacher's net income.

21                   (c)(1) A classroom teacher who leaves the employment of one school  
22 district or private school to become employed in a different school district  
23 or private school shall not claim the deduction under subsection (b) of this  
24 section for both the tax year in which the change in employment occurred and  
25 the next tax year.

26                   (2) Subdivision (c)(1) of this section shall not apply to a  
27 classroom teacher in the first year of full-time, licensed teaching.

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29                   SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax  
30 years beginning on or after January 1, 2021.

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33 Referred requested by the Arkansas House of Representatives  
34 Prepared by: MBM/KFW