

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

A Bill

HOUSE BILL 2183

5 By: Representative Harris
6

For An Act To Be Entitled

8 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR
9 CURRICULUM-BASED SUPPLIES PURCHASED AND USED BY AN
10 EDUCATOR; AND FOR OTHER PURPOSES.
11

Subtitle

12 TO PROVIDE AN INCOME TAX CREDIT FOR
13 CURRICULUM-BASED SUPPLIES PURCHASED AND
14 USED BY AN EDUCATOR.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
22 amended to add an additional section to read as follows:

23 26-51-515. Tax credit for curriculum-based supplies.

24 (a) As used in this section:

25 (1)(A) "Curriculum-based supplies" means the following when used
26 by an educator in a classroom:

27 (i) Books;

28 (ii) Supplies;

29 (iii) Computers and related equipment, including
30 without limitation related software and services;

31 (iv) Other equipment; and

32 (v) Supplementary materials.

33 (B) "Curriculum-based supplies" does not include
34 nonathletic supplies for courses of instruction in health or physical
35 education; and

36 (2) "Educator" means a person who is:



1 (A) A kindergarten through grade twelve (K-12) teacher,
 2 instructor, counselor, principal, or aide in an elementary or secondary
 3 school in Arkansas for at least nine hundred (900) hours during a school
 4 year; and

5 (B) Currently licensed as a teacher in Arkansas.

6 (b) There is allowed an income tax credit against the income tax
 7 imposed by the Income Tax Act of 1929, § 26-51-101 et seq., in the amount of
 8 five hundred dollars (\$500) for curriculum-based supplies purchased by an
 9 educator if the educator does not receive reimbursement for the costs of the
 10 curriculum-based supplies.

11 (c) The amount of the income tax credit under this section that may be
 12 claimed by the taxpayer in a tax year shall not exceed the amount of income
 13 tax due by the taxpayer.

14 (d) The Director of the Department of Finance and Administration may
 15 promulgate rules to implement this section.

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 17 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
 18 years beginning on and after January 1, 2013.