

1 State of Arkansas
2 93rd General Assembly
3 Third Extraordinary Session, 2022
4

A Bill

Call Item 1
HOUSE BILL 1003

5 By: Representative Tollett
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE STATE INCOME TAX LAWS; TO EXEMPT
9 FROM INCOME TAX THE FIRST SIXTY THOUSAND DOLLARS
10 (\$60,000) OF INCOME FOR CERTAIN TAXPAYERS; AND FOR
11 OTHER PURPOSES.
12
13

Subtitle

14 TO EXEMPT FROM INCOME TAX THE FIRST SIXTY
15 THOUSAND DOLLARS (\$60,000) OF INCOME FOR
16 CERTAIN TAXPAYERS.
17
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
21

22 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 3, is
23 amended to add an additional section to read as follows:

24 26-51-317. Teachers, law enforcement officers, and firefighters.

25 (a) As used in this section:

26 (1)(A) "Firefighter" means any regular or permanent employee of
27 a fire department of a political subdivision, including a probationary
28 firefighter.

29 (B) "Firefighter" does not include any civilian employee
30 of a fire department or any person temporarily employed as a firefighter
31 during an emergency;

32 (2) "Full-time law enforcement officer" means a law enforcement
33 officer who:

34 (A) Is employed by a law enforcement agency for at least
35 twenty-five (25) hours per week;

36 (B) Receives a salary authorized by a law enforcement



1 agency; and

2 (C) Has the statutory authority to enforce the criminal,
 3 traffic, or highway laws of the state or of the United States Government;

4 (3) "Law enforcement agency" means a:

5 (A) Municipal police department;

6 (B) County sheriff's office;

7 (C) Law enforcement entity of the State of Arkansas,
 8 including without limitation:

9 (i) The Division of Arkansas State Police;

10 (ii) The Arkansas Highway Police Division of the
 11 Arkansas Department of Transportation;

12 (iii) The State Capitol Police; and

13 (iv) A police department that is part of a public
 14 college or university; or

15 (D) Federal law enforcement entity; and

16 (4) "Teacher" means a teacher, instructor, counselor, principal,
 17 or aide for students in any grade from prekindergarten through grade twelve
 18 (preK-12) who is employed for at least nine hundred (900) hours in a tax year
 19 at a public school or charter school certified by the state to provide
 20 preschool, elementary, or secondary education.

21 (b) A taxpayer who is a firefighter, full-time law enforcement
 22 officer, or teacher is allowed an exemption from the income tax imposed by
 23 this chapter for the first sixty thousand dollars (\$60,000) of income
 24 received for employment as a firefighter, full-time law enforcement officer,
 25 or teacher.

26
 27 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
 28 years beginning on or after January 1, 2023.