

Hall of the House of Representatives
90th General Assembly - Regular Session, 2015
Amendment Form

Subtitle of House Bill No. 1745

TO ESTABLISH AN INDIVIDUAL INCOME TAX CREDIT OPPORTUNITY SCHOLARSHIP PROGRAM.

Amendment No. 1 to House Bill No. 1745

Amend House Bill No. 1745 as originally introduced:

Page 1, line 9, delete "PROGRAM;" and substitute "PROGRAM; TO CREATE AN INCOME TAX CREDIT FOR TUITION PAYMENTS FOR DEPENDENTS WITH CERTAIN DISABILITIES;"

AND

Delete the subtitle in its entirety and substitute:

"TO ESTABLISH AN INDIVIDUAL INCOME TAX CREDIT OPPORTUNITY SCHOLARSHIP PROGRAM; AND TO CREATE AN INCOME TAX CREDIT FOR TUITION PAYMENTS FOR DEPENDENTS WITH CERTAIN DISABILITIES."

AND

Delete everything after the enacting clause, and substitute the following:

"SECTION 1. DO NOT CODIFY. This act shall be known and may be cited as the "Individual Income Tax Credit Opportunity Scholarship Program".

SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 5, is amended to add an additional section to read as follows:

26-51-515. Tuition for dependent with a disability.

(a) As used in this section:

(1) "Dependent with a disability" means an individual who:

(A) Is claimed on the taxpayer's state income tax return as a dependent; and

(B) Has dyslexia; and

(2) "Private school" means a nonpublic school that:

(A) Provides education to elementary or secondary students;

(B) Is located in Arkansas; and

(C) Is not a home school as defined in § 6-15-501.

(b) There is allowed an income tax credit of up to four thousand four hundred dollars (\$4,400) against the income tax imposed under this chapter



for a taxpayer's tuition payments to a private school for a dependent with a disability.

(c) If the amount of the income tax credit allowed under this section exceeds the taxpayer's income tax liability, the excess shall be refunded to the taxpayer.

SECTION 3. EFFECTIVE DATE. Section 2 of this act is effective for tax years beginning on or after January 1, 2015."

The Amendment was read _____

By: Representative Sorvillo
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Chief Clerk