

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999

A Bill

HOUSE BILL 2172

4
5 By: Representative Parks
6
7

For An Act To Be Entitled

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9 "AN ACT TO ALLOW A DEDUCTION FROM NET INCOME FOR
10 TUITION, TEXTBOOKS, AND TRANSPORTATION OF STUDENTS
11 ATTENDING PRIVATE SCHOOLS; AND FOR OTHER PURPOSES."

Subtitle

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14 "TO ALLOW A DEDUCTION FROM NET INCOME FOR
15 TUITION, TEXTBOOKS, AND TRANSPORTATION
16 OF STUDENTS ATTENDING PRIVATE SCHOOLS."
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. (a) For purposes of this act:

21 (1) "Tuition" means the charges imposed to attend a private
22 elementary or secondary school in Arkansas and all fees required as a
23 condition of enrollment. Tuition shall not include any fees charged or used
24 for student activities, including any student athletic fee.

25 (2) "Textbooks" means books and other instructional materials and
26 equipment.

27 (b) For taxable years beginning on and after January 1, 1999, in
28 computing net income for the purposes of the Arkansas Income Tax Act, as
29 amended, § 26-51-101 through §26-51-1801, there shall be allowed as deductions
30 the amount paid for tuition, textbooks, and transportation of each dependent
31 attending a private elementary or secondary school. The deduction for tuition
32 shall be limited to fifteen hundred dollars (\$1,500) for each dependent
33 attending a private elementary school on December 31 of the taxable year and
34 twenty five hundred dollars (\$2,500) for each dependent attending a private
35 secondary school on December 31 of the taxable year.

36 SECTION 2. All provisions of this Act of a general and permanent nature

LAM586

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1 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
2 Revision Commission shall incorporate the same in the Code.

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4 SECTION 3. If any provision of this Act or the application thereof to
5 any person or circumstance is held invalid, such invalidity shall not affect
6 other provisions or applications of the Act which can be given effect without
7 the invalid provision or application, and to this end the provisions of this
8 Act are declared to be severable.

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10 SECTION 4. All laws and parts of laws in conflict with this Act are
11 hereby repealed.