

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 84th General Assembly  
3 Regular Session, 2003

# A Bill

HOUSE BILL 1108

4  
5 By: Representatives Key, Bledsoe, Green, Harris, Hutchinson, Kenney, Matayo, Medley, Penix,  
6 Rosenbaum, Berry, Fite, Haak, J. Johnson, Mathis, Norton, Parks  
7 By: Senators Womack, Altes

## For An Act To Be Entitled

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10 AN ACT TO ALLOW CLASSROOM TEACHERS AND HOME  
11 SCHOOL PARENTS AN INCOME TAX CREDIT FOR CLASSROOM  
12 SUPPLIES PURCHASED; AND FOR OTHER PURPOSES.  
13

## Subtitle

14  
15 AN ACT TO ALLOW CLASSROOM TEACHERS AND  
16 HOME SCHOOL PARENTS AN INCOME TAX CREDIT  
17 FOR CLASSROOM SUPPLIES PURCHASED.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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23 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended  
24 to add an additional section to read as follows:

25 26-51-511. Tax credit for classroom supplies.

26 (a) For purposes of this section:

27 (1) "Classroom supplies" means books, instructional material,  
28 supplies and other material purchased solely to be used for an educational  
29 purpose in a classroom of a public or private elementary or secondary school  
30 or home school;

31 (2) "Classroom teacher" means an individual who is engaged  
32 directly in instruction with students in a classroom setting for more than  
33 seventy percent (70%) of the individual's contracted time or normal workday  
34 at a public or a private elementary or secondary school in Arkansas; and

35 (3) "Home school" means an elementary or secondary school  
36 primarily conducted by parents or legal guardians for their own children.



01162003KAS1604.VJF106

1           (b)(1) For taxable years beginning after December 31, 2003, a credit  
2 is allowed against the taxes imposed by the Arkansas Income Tax Act, as  
3 amended, beginning at §§ 26-51-101, for the cost of classroom supplies that  
4 are purchased by a classroom teacher or a parent or guardian that provides a  
5 home school for their children, not to exceed two hundred and fifty dollars  
6 (\$250) in any taxable year.

7           (2) The two hundred and fifty dollars (\$250) limitation also  
8 applies to taxpayers who elect to file a joint return for the taxable year.

9           (3) A husband and wife who file separate returns for a taxable  
10 year in which they could have filed a joint return may each claim only one-  
11 half (1/2) of the tax credit that would have been allowed for a joint return.

12           (c) A parent or guardian who provides a home school for his or her  
13 children must comply with Arkansas Code § 6-15-503 and attach to the tax  
14 return proof of compliance with Arkansas Code § 6-15-501 for each tax year  
15 the parent or guardian claims a tax credit under this section.

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