

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  
4

*As Engrossed: H3/7/03*  
**A Bill**

HOUSE BILL 1108

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  
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10 **For An Act To Be Entitled**

11 AN ACT TO ALLOW CLASSROOM TEACHERS AND HOME  
12 SCHOOL PARENTS AN INCOME TAX CREDIT FOR CLASSROOM  
13 SUPPLIES PURCHASED; AND FOR OTHER PURPOSES.  
14

15 **Subtitle**

16 AN ACT TO ALLOW CLASSROOM TEACHERS AND  
17 HOME SCHOOL PARENTS AN INCOME TAX CREDIT  
18 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, either full-time or part-time, with students in a  
33 classroom setting for more than seventy percent (70%) of the individual's  
34 contracted time or normal workday at a public or a private elementary or  
35 secondary school in Arkansas; and

36 (3) "Home school" means an elementary or secondary school



1 primarily conducted by parents or legal guardians for their own children.

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

8 (2)(A) For parents who home school, the two hundred and fifty  
9 dollars (\$250) limitation applies jointly to taxpayers who elect to file a  
10 joint return for the taxable year.

11 (B) For teachers, the two hundred and fifty dollars (\$250)  
12 limitation applies to each taxpayer, even if the taxpayers elect to file a  
13 joint return for the taxable year.

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

17 (c) A parent or guardian who provides a home school for his or her  
18 children must comply with Arkansas Code § 6-15-503 and attach to the tax  
19 return a copy of the written notice required to be filed with the school  
20 district under Arkansas Code § 6-15-503 for each tax year the parent or  
21 guardian claims a tax credit under this section.

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23 /s/ Key, et al  
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