

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 85th General Assembly  
3 Regular Session, 2005

# A Bill

HOUSE BILL 1548

4  
5 By: Representative Key

## For An Act To Be Entitled

9 AN ACT TO ADOPT THE FEDERAL INCOME TAX DEDUCTION  
10 FOR CERTAIN EXPENSES OF ELEMENTARY AND SECONDARY  
11 SCHOOL TEACHERS NOT TO EXCEED TWO HUNDRED FIFTY  
12 DOLLARS (\$250); AND FOR OTHER PURPOSES.

## Subtitle

14 THE TEACHER TAX RELIEF ACT OF 2005.

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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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20 SECTION 1. Arkansas Code § 26-51-423, regarding deductions for  
21 expenses, is amended to add an additional subsection to read as follows:

22 (h) Section 62(a)(2)(D) of the Internal Revenue Code of 1986, as in  
23 effect on January 1, 2005, regarding the deduction for certain expenses of  
24 elementary and secondary school teachers, is adopted for the purpose of  
25 computing Arkansas income tax liability.

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27 SECTION 3. This act applies to tax years beginning on or after January  
28 1, 2005.

