

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 2559

4
5 By: Representative M. Martin
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For An Act To Be Entitled

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9 AN ACT TO ALLOW CLASSROOM TEACHERS AN INCOME TAX
10 CREDIT FOR CLASSROOM SUPPLIES THEY PURCHASE; AND
11 FOR OTHER PURPOSES.
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Subtitle

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14 AN ACT TO ALLOW CLASSROOM TEACHERS AN
15 INCOME TAX CREDIT FOR CLASSROOM SUPPLIES
16 THEY PURCHASE.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended
22 to add an additional section to read as follows:

23 26-51-512. Tax credit for classroom supplies.

24 (a) For purposes of this section:

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

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

34 (b) A credit of two hundred fifty dollars (\$250) per taxpayer for any
35 tax year is allowed against the taxes imposed by the Arkansas Income Tax Act,
36 § 26-51-101 et seq., for the cost of classroom supplies that are purchased by



1 a classroom teacher.

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3 SECTION 2. This act shall become effective for tax years beginning on
4 and after January 1, 2005.

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