

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 2580

4
5 By: Representatives Rosenbaum, Bright, Key
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For An Act To Be Entitled

8
9 AN ACT TO ALLOW A DEDUCTION FROM ARKANSAS INCOME
10 TAX FOR EDUCATION EXPENSES; AND FOR OTHER
11 PURPOSES.
12

Subtitle

13
14 AN ACT TO ALLOW A DEDUCTION FROM
15 ARKANSAS INCOME TAX FOR EDUCATION
16 EXPENSES.
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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 4 is amended
22 by adding an additional section to read as follows:

23 26-51-453. Deductions – Education expenses.

24 (a) For the purposes of computing net income under the Income Tax Act
25 of 1929, § 26-51-101 et seq., a deduction from income is allowed for a
26 taxpayer who has a child who is a full-time pupil enrolled in a kindergarten
27 through grade twelve (K-12) education program at any school.

28 (b) A taxpayer may deduct amounts paid for book fees, lab fees, and
29 any other expenses required by the school where the pupil is enrolled during
30 the regular school year. The maximum amount of the deduction is two hundred
31 fifty dollars (\$250) for each tax year.

32 (c) Married taxpayers filing separately on different returns may
33 divide the deduction equally, with each spouse limited to a maximum deduction
34 of one hundred twenty-five dollars (\$125) per tax year.

35 (d) The Director of the Department of Finance and Administration shall
36 promulgate rules necessary for the administration of this section.



1 SECTION 2. This act applies to tax years beginning on or after January
2 1, 2005.

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