

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015
4

As Engrossed: H3/17/15

A Bill

HOUSE BILL 1745

5 By: Representative Sorvillo
6

For An Act To Be Entitled

8 AN ACT TO ESTABLISH AN INDIVIDUAL INCOME TAX CREDIT
9 OPPORTUNITY SCHOLARSHIP PROGRAM; TO CREATE AN INCOME
10 TAX CREDIT FOR TUITION PAYMENTS FOR DEPENDENTS WITH
11 CERTAIN DISABILITIES; AND FOR OTHER PURPOSES.
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Subtitle

14 TO ESTABLISH AN INDIVIDUAL INCOME TAX
15 CREDIT OPPORTUNITY SCHOLARSHIP PROGRAM;
16 AND TO CREATE AN INCOME TAX CREDIT FOR
17 TUITION PAYMENTS FOR DEPENDENTS WITH
18 CERTAIN DISABILITIES.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. DO NOT CODIFY. This act shall be known and may be cited as
25 the "Individual Income Tax Credit Opportunity Scholarship Program".
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27 SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
28 amended to add an additional section to read as follows:

29 26-51-515. Tuition for dependent with a disability.

30 (a) As used in this section:

31 (1) "Dependent with a disability" means an individual who:

32 (A) Is claimed on the taxpayer's state income tax return
33 as a dependent; and

34 (B) Has dyslexia; and

35 (2) "Private school" means a nonpublic school that:

36 (A) Provides education to elementary or secondary



1 students;

2 (B) Is located in Arkansas; and

3 (C) Is not a home school as defined in § 6-15-501.

4 (b) There is allowed an income tax credit of up to four thousand four
5 hundred dollars (\$4,400) against the income tax imposed under this chapter
6 for a taxpayer's tuition payments to a private school for a dependent with a
7 disability.

8 (c) If the amount of the income tax credit allowed under this section
9 exceeds the taxpayer's income tax liability, the excess shall be refunded to
10 the taxpayer.

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12 SECTION 3. EFFECTIVE DATE. Section 2 of this act is effective for tax
13 years beginning on or after January 1, 2015.

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15 /s/Sorvillo

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