

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

As Engrossed: S4/2/19

# A Bill

SENATE BILL 618

5 By: Senator J. Sturch  
6

## For An Act To Be Entitled

8 AN ACT TO CREATE THE EARLY CHILDHOOD EDUCATION  
9 WORKFORCE QUALITY INCENTIVE ACT; TO CREATE AN INCOME  
10 TAX CREDIT FOR CERTAIN EARLY CHILDHOOD EDUCATION  
11 WORKERS; AND FOR OTHER PURPOSES.  
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### Subtitle

14 TO CREATE THE EARLY CHILDHOOD EDUCATION  
15 WORKFORCE QUALITY INCENTIVE ACT; AND TO  
16 CREATE AN INCOME TAX CREDIT FOR CERTAIN  
17 EARLY CHILDHOOD EDUCATION WORKERS.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. DO NOT CODIFY. Title.

24 This act shall be known and may be cited as the "Early Childhood  
25 Education Workforce Quality Incentive Act".  
26

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. Early childhood education workforce quality incentive  
30 credit – Review of credit.

31 (a) There is allowed an early childhood education workforce quality  
32 incentive credit against the income tax imposed by this chapter in the amount  
33 provided under subsection (b) of this section for qualifying early childhood  
34 education program directors, teachers, and instructional staff who:

35 (1) Are employed in an early childhood education program that  
36 meets the requirements of the Better Beginnings quality rating system of the



1 Department of Human Services, or its successor; and

2 (2) Earn less than the state's minimum salary for kindergarten  
3 through grade 12 (K-12) public school teachers, as provided in § 6-17-2403.

4 (b) The income tax credit allowed under this section shall be allowed  
5 in the following amounts:

6 (1) For a taxpayer who has a Child Development Associate  
7 credential, two hundred fifty dollars (\$250);

8 (2) For a taxpayer who has an Arkansas Children's Program  
9 Administrator Credential recognized by the National Association for the  
10 Education of Young Children, two hundred fifty dollars (\$250);

11 (3) For a taxpayer who has an associate degree in early  
12 childhood education or a related field, five hundred dollars (\$500); and

13 (4) For a taxpayer who has a bachelor's degree or higher in  
14 early childhood education or a related field, one thousand dollars (\$1,000).

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

18 (d) To claim the income tax credit allowed under this section, the  
19 taxpayer shall file with his or her individual income tax return an  
20 attestation form provided by the Professional Development Registry at the  
21 Department of Human Services, or its successor, verifying that the taxpayer  
22 meets the requirements for the income tax credit being claimed.

23 (e) By September 1, 2024, the House Committee on Education and the  
24 Senate Committee on Education shall:

25 (1) Study the benefits provided by the income tax credit allowed  
26 under this section; and

27 (2) Recommend to the General Assembly whether to continue or  
28 repeal the income tax credit allowed under this section.

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30 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective  
31 for tax years beginning on or after January 1, 2019.

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34 /s/J. Sturch