

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

SENATE BILL 515

5 By: Senator G. Leding
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For An Act To Be Entitled

8 AN ACT TO INCREASE THE AMOUNT OF THE INCOME TAX
9 DEDUCTION FOR A TEACHER'S QUALIFIED CLASSROOM
10 INVESTMENT EXPENSE; TO DECLARE AN EMERGENCY; AND FOR
11 OTHER PURPOSES.
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Subtitle

14 TO INCREASE THE AMOUNT OF THE INCOME TAX
15 DEDUCTION FOR A TEACHER'S QUALIFIED
16 CLASSROOM INVESTMENT EXPENSE; AND TO
17 DECLARE AN EMERGENCY.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-51-459(a)(1), concerning the definitions
24 under the teacher's classroom investment income tax deduction, is amended to
25 read as follows:

26 (1) "Qualified classroom investment expense" means the amount
27 expended by a teacher during the tax year for materials used in the
28 classroom, including without limitation the following:

29 (A) Books;

30 (B) School supplies;

31 (C) Computer equipment and software;

32 (D) Athletic equipment;

33 (E) Food for the teacher's students; ~~and~~

34 (F) Clothing for the teacher's students; and

35 (G) Personal protective equipment purchased by the teacher
36 for use in the classroom, including without limitation:



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(1) The date of its approval by the Governor;

(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.