

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

HOUSE BILL 1516

5 By: Representative Lundstrum
6 By: Senator J. English
7

For An Act To Be Entitled

9 AN ACT TO ALLOW A PUBLIC SCHOOL DISTRICT TO PARTNER
10 WITH A BUSINESS TO ALLOW FOR THE PROVISION OF A
11 SUBJECT-MATTER EXPERT TO PROVIDE TARGETED CLASSROOM
12 SUPPLEMENTAL TRAINING OR INSTRUCTION; TO CREATE AN
13 INCOME TAX CREDIT FOR BUSINESSES THAT LOAN SUBJECT-
14 MATTER EXPERTS TO PROVIDE SUPPLEMENTAL INSTRUCTION IN
15 PUBLIC SCHOOL DISTRICTS; AND FOR OTHER PURPOSES.
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Subtitle

18 TO ALLOW A PUBLIC SCHOOL DISTRICT TO
19 PARTNER WITH A BUSINESS TO ALLOW FOR THE
20 PROVISION OF A SUBJECT-MATTER EXPERT; AND
21 TO CREATE AN INCOME TAX CREDIT FOR
22 BUSINESSES THAT LOAN SUBJECT-MATTER
23 EXPERTS TO PUBLIC SCHOOL DISTRICTS.
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27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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29 SECTION 1. Arkansas Code Title 6, Chapter 17, Subchapter 4, is amended
30 to add an additional section to read as follows:

31 6-17-431. Subject-matter expert – Supplemental instruction.

32 (a) As used in this section, "subject-matter expert" means an
33 individual who:

34 (1) Is employed by a business that has entered into a memorandum
35 of understanding with a public school district under this section; and

36 (2) Has demonstrated expertise and professional experience in



1 the designated industry in which the individual intends to provide targeted
2 classroom supplemental training or instruction under this section.

3 (b)(1) In order to supplement curriculum and courses offered in grades
4 nine through twelve (9-12), a public school district may enter into a
5 memorandum of understanding with a business that agrees to provide a subject-
6 matter expert to the public school district for the provision of targeted
7 classroom supplemental training or instruction.

8 (2) The memorandum of understanding permitted under subdivision
9 (b)(1) of this section shall:

10 (A) Create a means by which the public school district
11 shall verify the credentials of a subject-matter expert by:

12 (i) Reviewing the subject-matter expert's resume;

13 (ii) Verifying the subject-matter expert's relevant
14 industry experience; or

15 (iii) Reviewing the subject-matter expert's industry
16 certifications;

17 (B) Establish the period of time during which the subject-
18 matter expert shall provide targeted classroom supplemental training or
19 instruction within the public school district; and

20 (C)(i) Create a system for recording and verifying the
21 number of hours a subject-matter expert spends providing targeted classroom
22 supplemental training or instruction within a public school district.

23 (ii) The number of hours a subject-matter expert
24 spends providing targeted classroom supplemental training or instruction
25 shall be based on the value of the number of hours according to the subject-
26 matter expert's employer.

27 (c) Any targeted classroom supplemental training or instruction
28 provided by a subject-matter expert under this section shall be provided
29 under the supervision of a public school district employee.

30 (d)(1) A public school district that enters into a memorandum of
31 understanding with a business under this section shall obtain the results of
32 the subject-matter expert's Child Maltreatment Central Registry check by the
33 Department of Human Services.

34 (2) However, if a subject-matter expert is to be left
35 unsupervised with a public school student while providing targeted classroom
36 supplemental training or instruction, then he or she shall provide the

1 results of his or her statewide and nationwide criminal records check by the
2 Identification Bureau of the Division of Arkansas State Police.

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4 SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
5 amended to add an additional section to read as follows:

6 26-51-517. Subject-matter expert providing supplemental instruction.

7 (a) As used in this section:

8 (1) "Participating business" means a business that enters into a
9 memorandum of understanding with a public school district to provide a
10 subject-matter expert for the provision of targeted classroom supplemental
11 training and instruction under § 6-17-431;

12 (2) "Subject-matter expert" means the same as defined in § 6-17-
13 431; and

14 (3) "Targeted classroom supplemental training or instruction"
15 means training or instruction provided by a subject-matter expert under a
16 memorandum of understanding under § 6-17-431.

17 (b) There is allowed an income tax credit against the income tax
18 imposed by this chapter on a participating business in the amount determined
19 under subsection (c) of this section for the value of a subject-matter
20 expert's time spent providing targeted classroom supplemental training or
21 instruction.

22 (c)(1) Subject to the limitations stated in this subsection, the
23 amount of the credit allowed under this section shall be determined by
24 multiplying the subject-matter expert's number of verified hours in the
25 classroom providing targeted classroom supplemental training or instruction
26 by the lesser of the subject-matter expert's value per hour stated in the
27 memorandum of understanding between a public school district and a business
28 under § 6-17-431 or fifty dollars (\$50.00).

29 (2) The credit allowed under this section shall not exceed:

30 (A) Ten thousand dollars (\$10,000) for each subject-matter
31 expert in a tax year; and

32 (B) Twenty thousand dollars (\$20,000) per participating
33 business in a tax year.

34 (d) The amount of the income tax credit under this section that may be
35 claimed by the taxpayer in a tax year shall not exceed the amount of income
36 tax due by the taxpayer.

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2 SECTION 3. EFFECTIVE DATE. Section 2 of this act is effective for tax
3 years beginning on or after January 1, 2024.
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