

State of Arkansas
91st General Assembly
Regular Session, 2017

As Engrossed: H1/31/17 H3/15/17

A Bill

HOUSE BILL 1014

By: Representatives Leding, Jett, E. Armstrong, Blake, K. Ferguson, V. Flowers, M.J. Gray, M. Hodges,
Johnson, Murdock, Sabin, D. Whitaker

By: Senators Elliott, Bond

For An Act To Be Entitled

AN ACT TO CREATE THE TEACHER'S CLASSROOM INVESTMENT
DEDUCTION; TO PROVIDE FOR AN INCOME TAX DEDUCTION FOR
CERTAIN ITEMS PURCHASED BY A TEACHER TO BE USED IN
THE TEACHER'S CLASSROOM; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE THE TEACHER'S CLASSROOM
INVESTMENT DEDUCTION.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4, is amended to add an additional section to read as follows:

26-51-459. Teacher's classroom investment deduction.

(a) As used in this section:

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

(A) Books;

(B) School supplies;

(C) Computer equipment and software;

(D) Athletic equipment;

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

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

(2) "Teacher" means a teacher, instructor, counselor, principal,



or aide for students in any grade from prekindergarten through grade twelve (preK-12) who is employed for at least nine hundred (900) hours in a tax year at a school certified by the state to provide public preschool, elementary, or secondary education.

(b) In computing net income for the purposes of this chapter, there is allowed as a deduction in addition to all other deductions allowed by law for the qualified classroom investment expenses incurred by a taxpayer.

(c) The deduction allowed under subsection (b) of this section shall not exceed two hundred fifty dollars (\$250) per taxpayer or five hundred dollars (\$500) for taxpayers who are married filing jointly if each taxpayer is a teacher.

(d) The Director of the Department of Finance and Administration shall promulgate rules to implement this section, including without limitation a form for a taxpayer to use in claiming the deduction provided for under this section.

(e) A taxpayer claiming a deduction under this section shall:

(1) Maintain receipts for his or her qualified classroom investment expenses; and

(2) Itemize the qualified classroom investment expenses on the form provided by the Department of Finance and Administration.

SECTION 2. EFFECTIVE DATE. This act is effective for tax years beginning on and after January 1, 2017.

/s/Leding

APPROVED: 03/27/2017