

Stricken language would be deleted from and underlined language would be added to present law.  
Act 971 of the Regular Session

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

As Engrossed: H3/15/21 H3/29/21

# A Bill

HOUSE BILL 1157

By: Representatives Tollett, *Barker, Bentley, M. Berry, Bryant, C. Cooper, Deffenbaugh, Haak, Ladyman, McClure, Wing, Beaty Jr.*

## For An Act To Be Entitled

AN ACT TO INCREASE THE AMOUNT OF THE INCOME TAX  
DEDUCTION FOR A TEACHER'S QUALIFIED CLASSROOM  
INVESTMENT EXPENSE; AND FOR OTHER PURPOSES.

### Subtitle

TO INCREASE THE AMOUNT OF THE INCOME TAX  
DEDUCTION FOR A TEACHER'S QUALIFIED  
CLASSROOM INVESTMENT EXPENSE.

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

SECTION 1. Arkansas Code § 26-51-459(c), concerning the income tax deduction for a teacher's qualified classroom investment expense, is amended to read as follows:

(c) The deduction allowed under subsection (b) of this section shall not exceed ~~two hundred fifty dollars (\$250)~~ five hundred dollars (\$500) per taxpayer or ~~five hundred dollars (\$500)~~ one thousand dollars (\$1,000) for taxpayers who are married filing jointly if each taxpayer is a teacher.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2021.

/s/Tollett

APPROVED: 4/27/21

