

Stricken language would be deleted from and underlined language would be added to present law.  
Act 878 of the Regular Session

State of Arkansas  
95th General Assembly  
Regular Session, 2025

As Engrossed: H3/18/25

**A Bill**

HOUSE BILL 1732

By: Representatives Vaught, Andrews, K. Brown, M. Brown, Joey Carr, Cavanaugh, Clowney, A. Collins, Crawford, Eaves, D. Garner, Gramlich, Holcomb, Hudson, Ladyman, Maddox, Magie, McClure, McCullough, M. McElroy, McGrew, McGruder, McNair, Milligan, J. Moore, K. Moore, Painter, R. Scott Richardson, Richmond, Rye, Springer, Unger, Walker, Warren, D. Whitaker, Wooldridge, Wooten  
By: Senators G. Leding, Crowell, K. Hammer, D. Wallace

**For An Act To Be Entitled**

AN ACT TO AMEND THE LAW CONCERNING TAX BENEFITS FOR TEACHERS; TO INCREASE THE AMOUNT OF THE INCOME TAX DEDUCTION ALLOWED FOR A TEACHER'S CLASSROOM INVESTMENT; AND FOR OTHER PURPOSES.

**Subtitle**

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

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 teachers' classroom investment, is amended to read as follows:

(c) The deduction allowed under subsection (b) of this section shall not exceed ~~five hundred dollars (\$500)~~ one thousand dollars (\$1,000) per taxpayer or ~~one two thousand dollars (\$1,000)~~ (\$2,000) 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, 2025.

/s/Vaught

**APPROVED: 4/17/25**

