

State of Arkansas
89th General Assembly
Regular Session, 2013

A Bill

HOUSE BILL 2183

By: Representative Harris

For An Act To Be Entitled

AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR
CURRICULUM-BASED SUPPLIES PURCHASED AND USED BY AN
EDUCATOR; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE AN INCOME TAX CREDIT FOR
CURRICULUM-BASED SUPPLIES PURCHASED AND
USED BY AN EDUCATOR.

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

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is amended to add an additional section to read as follows:

26-51-515. Tax credit for curriculum-based supplies.

(a) As used in this section:

(1)(A) "Curriculum-based supplies" means the following when used by an educator in a classroom:

(i) Books;

(ii) Supplies;

(iii) Computers and related equipment, including without limitation related software and services;

(iv) Other equipment; and

(v) Supplementary materials.

(B) "Curriculum-based supplies" does not include nonathletic supplies for courses of instruction in health or physical education; and

(2) "Educator" means a person who is:



(A) A kindergarten through grade twelve (K-12) teacher, instructor, counselor, principal, or aide in an elementary or secondary school in Arkansas for at least nine hundred (900) hours during a school year; and

(B) Currently licensed as a teacher in Arkansas.

(b) There is allowed an income tax credit against the income tax imposed by the Income Tax Act of 1929, § 26-51-101 et seq., in the amount of five hundred dollars (\$500) for curriculum-based supplies purchased by an educator if the educator does not receive reimbursement for the costs of the curriculum-based supplies.

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

(d) The Director of the Department of Finance and Administration may promulgate rules to implement this section.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on and after January 1, 2013.