

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
91st General Assembly  
Regular Session, 2017

# A Bill

HOUSE BILL 1845

By: Representative Richey

## For An Act To Be Entitled

AN ACT TO AMEND THE INCOME TAX APPLICABLE TO CERTAIN  
TEACHERS; TO CREATE AN INCOME TAX EXEMPTION FOR  
TEACHERS EMPLOYED IN CRITICAL TEACHER SHORTAGE AREAS;  
AND FOR OTHER PURPOSES.

## Subtitle

TO CREATE AN INCOME TAX EXEMPTION FOR  
TEACHERS EMPLOYED IN CRITICAL TEACHER  
SHORTAGE AREAS.

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

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 3, is amended to add an additional section to read as follows:

26-51-315. Teachers in critical teacher shortage areas.

There is allowed an exemption from the income tax imposed by this chapter for the income received by a taxpayer from a public school district for employment as a teacher in a critical teacher shortage area as identified under § 6-15-403(a)(5).

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

