

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

SENATE BILL 112

By: Senator J. English  
By: Representative House

## For An Act To Be Entitled

AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR  
QUALIFYING EDUCATION EXPENSES; AND FOR OTHER  
PURPOSES.

### Subtitle

TO ALLOW AN INCOME TAX DEDUCTION FOR  
QUALIFYING EDUCATION EXPENSES.

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. Deduction – Qualified education expenses.

(a) As used in this section:

(1) "Qualified education expenses" means expenses incurred in:

(A) Homeschooling a qualifying child, including without limitation amounts expended to purchase textbooks and curricula for the qualifying child;

(B) Enrolling in and attending a public elementary or secondary school, including without limitation amounts expended to purchase the following for a qualifying child when required by the school:

(i) School uniforms for day-to-day use;

(ii) Textbooks, curricula, and other instructional materials; and

(iii) School supplies; and

(C) Enrolling in and attending a nonpublic elementary or



secondary school, including without limitation amounts expended for the following:

(i) To pay tuition and fees for a qualifying child;

and

(ii) To purchase the following for a qualifying child when required by the school:

(a) School uniforms for day-to-day use;

(b) Textbooks, curricula, and other

instructional materials; and

(c) School supplies; and

(2) "Qualifying child" means a child who:

(A) Qualifies to be claimed as a dependent on the taxpayer's state income tax return for the current tax year or the immediately preceding tax year; and

(B) Is receiving an elementary or secondary education in a public school, private school, or home school.

(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 fifty percent (50%) of the actual amount of qualified education expenses paid by the taxpayer for a qualifying child up to five thousand dollars (\$5,000) for each qualifying child.

(c) The amount of the deduction allowed 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.

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