

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

State of Arkansas  
92nd General Assembly  
Regular Session, 2019

As Engrossed: S4/2/19  
**A Bill**

SENATE BILL 618

By: Senator J. Sturch

### **For An Act To Be Entitled**

AN ACT TO CREATE THE EARLY CHILDHOOD EDUCATION  
WORKFORCE QUALITY INCENTIVE ACT; TO CREATE AN INCOME  
TAX CREDIT FOR CERTAIN EARLY CHILDHOOD EDUCATION  
WORKERS; AND FOR OTHER PURPOSES.

### **Subtitle**

TO CREATE THE EARLY CHILDHOOD EDUCATION  
WORKFORCE QUALITY INCENTIVE ACT; AND TO  
CREATE AN INCOME TAX CREDIT FOR CERTAIN  
EARLY CHILDHOOD EDUCATION WORKERS.

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

SECTION 1. DO NOT CODIFY. Title.

This act shall be known and may be cited as the "Early Childhood  
Education Workforce Quality Incentive Act".

SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 5, is  
amended to add an additional section to read as follows:

26-51-515. Early childhood education workforce quality incentive  
credit – Review of credit.

(a) There is allowed an early childhood education workforce quality  
incentive credit against the income tax imposed by this chapter in the amount  
provided under subsection (b) of this section for qualifying early childhood  
education program directors, teachers, and instructional staff who:

(1) Are employed in an early childhood education program that  
meets the requirements of the Better Beginnings quality rating system of the



Department of Human Services, or its successor; and

(2) Earn less than the state's minimum salary for kindergarten through grade 12 (K-12) public school teachers, as provided in § 6-17-2403.

(b) The income tax credit allowed under this section shall be allowed in the following amounts:

(1) For a taxpayer who has a Child Development Associate credential, two hundred fifty dollars (\$250);

(2) For a taxpayer who has an Arkansas Children's Program Administrator Credential recognized by the National Association for the Education of Young Children, two hundred fifty dollars (\$250);

(3) For a taxpayer who has an associate degree in early childhood education or a related field, five hundred dollars (\$500); and

(4) For a taxpayer who has a bachelor's degree or higher in early childhood education or a related field, one thousand dollars (\$1,000).

(c) If the amount of the income tax credit allowed under this section exceeds the taxpayer's income tax liability, the excess shall be refunded to the taxpayer.

(d) To claim the income tax credit allowed under this section, the taxpayer shall file with his or her individual income tax return an attestation form provided by the Professional Development Registry at the Department of Human Services, or its successor, verifying that the taxpayer meets the requirements for the income tax credit being claimed.

(e) By September 1, 2024, the House Committee on Education and the Senate Committee on Education shall:

(1) Study the benefits provided by the income tax credit allowed under this section; and

(2) Recommend to the General Assembly whether to continue or repeal the income tax credit allowed under this section.

SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective for tax years beginning on or after January 1, 2019.

*/s/J. Sturch*