

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

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

As Engrossed: H3/15/21 H3/29/21  
**A Bill**

HOUSE BILL 1157

By: Representatives Tollett, *Barker, Bentley, M. Berry, Bryant, C. Cooper, Deffenbaugh, Haak, Ladyman, McClure, Wing, Beaty Jr.*

### For An Act To Be Entitled

AN ACT TO INCREASE THE AMOUNT OF THE INCOME TAX  
DEDUCTION FOR A TEACHER'S QUALIFIED CLASSROOM  
INVESTMENT EXPENSE; AND FOR OTHER PURPOSES.

### Subtitle

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

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 a teacher's qualified classroom investment expense, is amended to read as follows:

(c) The deduction allowed under subsection (b) of this section shall not exceed ~~two hundred fifty dollars (\$250)~~ five hundred dollars (\$500) per taxpayer or ~~five hundred dollars (\$500)~~ one thousand dollars (\$1,000) 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, 2021.

/s/Tollett

