

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

SENATE BILL 515

By: Senator G. Leding

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; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

Subtitle

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

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

SECTION 1. Arkansas Code § 26-51-459(a)(1), concerning the definitions under the teacher's classroom investment income tax deduction, is amended to read as follows:

(1) "Qualified classroom investment expense" means the amount expended by a teacher during the tax year for materials used in the classroom, including without limitation the following:

- (A) Books;
- (B) School supplies;
- (C) Computer equipment and software;
- (D) Athletic equipment;
- (E) Food for the teacher's students; ~~and~~
- (F) Clothing for the teacher's students; and
- (G) Personal protective equipment purchased by the teacher

for use in the classroom, including without limitation:



- (i) Masks;
- (ii) Hand sanitizer;
- (iv) Disinfectant;
- (v) Gloves; and
- (vi) A transparent shield designed to be affixed to a desk; and

SECTION 2. 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) For tax years beginning on or after:

(1) January 1, 2020, The the deduction allowed under subsection (b) of this section shall not exceed ~~two hundred fifty dollars (\$250)~~ seven hundred fifty dollars (\$750) per taxpayer or ~~five hundred dollars (\$500)~~ one thousand five hundred dollars (\$1,500) for taxpayers who are married filing jointly if each taxpayer is a teacher-; and

(2) January 1, 2022, the deduction allowed under subsection (b) of this section shall not exceed two hundred fifty dollars (\$250) per taxpayer or five hundred dollars (\$500) for taxpayers who are married filing jointly if each taxpayer is a teacher.

SECTION 3. EFFECTIVE DATE. This act is retroactive to tax years beginning on or after January 1, 2020.

SECTION 4. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that coronavirus 2019 (covid-19) has significantly impacted schools and school teachers; that the unique circumstances caused by coronavirus 2019 (covid-19) have caused some teachers to spend significant amounts of their personal resources on qualified classroom investment expenses; that the time for filing state income-tax returns for tax year 2020 is rapidly approaching; and that this act is immediately necessary to alleviate some of the resulting economic burden on teachers caused by coronavirus 2019 (covid-19). Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

(1) The date of its approval by the Governor;

(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.