

State of Arkansas
93rd General Assembly
Third Extraordinary Session, 2022

A Bill

Call Item 1
HOUSE BILL 1003

By: Representative Tollett

For An Act To Be Entitled

AN ACT TO AMEND THE STATE INCOME TAX LAWS; TO EXEMPT FROM INCOME TAX THE FIRST SIXTY THOUSAND DOLLARS (\$60,000) OF INCOME FOR CERTAIN TAXPAYERS; AND FOR OTHER PURPOSES.

Subtitle

TO EXEMPT FROM INCOME TAX THE FIRST SIXTY THOUSAND DOLLARS (\$60,000) OF INCOME FOR CERTAIN TAXPAYERS.

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:

26-51-317. Teachers, law enforcement officers, and firefighters.

(a) As used in this section:

(1)(A) "Firefighter" means any regular or permanent employee of a fire department of a political subdivision, including a probationary firefighter.

(B) "Firefighter" does not include any civilian employee of a fire department or any person temporarily employed as a firefighter during an emergency;

(2) "Full-time law enforcement officer" means a law enforcement officer who:

(A) Is employed by a law enforcement agency for at least twenty-five (25) hours per week;

(B) Receives a salary authorized by a law enforcement



agency; and

(C) Has the statutory authority to enforce the criminal, traffic, or highway laws of the state or of the United States Government;

(3) "Law enforcement agency" means a:

(A) Municipal police department;

(B) County sheriff's office;

(C) Law enforcement entity of the State of Arkansas, including without limitation:

(i) The Division of Arkansas State Police;

(ii) The Arkansas Highway Police Division of the Arkansas Department of Transportation;

(iii) The State Capitol Police; and

(iv) A police department that is part of a public college or university; or

(D) Federal law enforcement entity; and

(4) "Teacher" means a teacher, instructor, counselor, principal, or aide for students in any grade from prekindergarten through grade twelve (preK-12) who is employed for at least nine hundred (900) hours in a tax year at a public school or charter school certified by the state to provide preschool, elementary, or secondary education.

(b) A taxpayer who is a firefighter, full-time law enforcement officer, or teacher is allowed an exemption from the income tax imposed by this chapter for the first sixty thousand dollars (\$60,000) of income received for employment as a firefighter, full-time law enforcement officer, or teacher.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2023.