

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

# A Bill

HOUSE BILL 1152

5 By: Representative Vaught  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE INDIVIDUAL INCOME TAX LAWS; TO  
9 CREATE AN INCOME TAX EXEMPTION FOR TEACHERS; AND FOR  
10 OTHER PURPOSES.

## Subtitle

11  
12  
13  
14 TO CREATE AN INCOME TAX EXEMPTION FOR  
15 TEACHERS.  
16  
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
19

20 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 3, is  
21 amended to add an additional section to read as follows:

22 26-51-317. Wages from teaching.

23 (a) As used in this section, "teacher" means a person who is:

24 (1) Engaged in student instruction in kindergarten through grade  
25 twelve (K-12) for more than seventy percent (70%) of the person's contracted  
26 or employed time; and

27 (2) Employed by a:

28 (A) Public school in a teaching, instructional, or  
29 educational capacity that requires a license under § 6-17-401 et seq.; or

30 (B) Open-enrollment charter school in a teaching,  
31 instructional, or educational capacity.

32 (b) There is allowed an exemption from the income tax imposed by this  
33 chapter for the first fifty thousand dollars (\$50,000) of wages received by  
34 an individual for employment as a teacher.  
35

36 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax



1 years beginning on or after January 1, 2023.

- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35
- 36