

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

State of Arkansas
94th General Assembly
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As Engrossed: H3/15/23 H3/29/23 S4/5/23

A Bill

HOUSE BILL 1516

By: Representatives Lundstrum, Bentley, J. Richardson, Long, Vaught

By: Senator J. English

For An Act To Be Entitled

AN ACT TO ALLOW A PUBLIC SCHOOL DISTRICT TO PARTNER WITH A BUSINESS TO ALLOW FOR THE PROVISION OF A SUBJECT-MATTER EXPERT TO PROVIDE TARGETED CLASSROOM SUPPLEMENTAL TRAINING OR INSTRUCTION; TO CREATE AN INCOME TAX CREDIT FOR BUSINESSES THAT LOAN SUBJECT-MATTER EXPERTS TO PROVIDE SUPPLEMENTAL INSTRUCTION IN PUBLIC SCHOOL DISTRICTS; AND FOR OTHER PURPOSES.

Subtitle

TO ALLOW A PUBLIC SCHOOL DISTRICT TO PARTNER WITH A BUSINESS TO ALLOW FOR THE PROVISION OF A SUBJECT-MATTER EXPERT; AND TO CREATE AN INCOME TAX CREDIT FOR BUSINESSES THAT LOAN SUBJECT-MATTER EXPERTS TO PUBLIC SCHOOL DISTRICTS.

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

SECTION 1. Arkansas Code Title 6, Chapter 17, Subchapter 4, is amended to add an additional section to read as follows:

6-17-431. Subject-matter expert – Supplemental instruction.

(a) As used in this section, "subject-matter expert" means an individual who:

(1) Is employed by a business that has entered into a memorandum of understanding with a public school district under this section; and

(2) Has demonstrated expertise and professional experience in



the designated industry in which the individual intends to provide targeted classroom supplemental training or instruction under this section.

(b)(1) In order to supplement curriculum and courses offered in public high schools, a public school district may enter into a memorandum of understanding with a business that agrees to provide a subject-matter expert to a high school within the public school district for the provision of targeted classroom supplemental training or instruction.

(2) The memorandum of understanding permitted under subdivision (b)(1) of this section shall:

(A) Create a means by which the public school district shall verify the credentials of a subject-matter expert by:

(i) Reviewing the subject-matter expert's resume;

(ii) Verifying the subject-matter expert's relevant industry experience; or

(iii) Reviewing the subject-matter expert's industry certifications;

(B) Establish the period of time during which the subject-matter expert shall provide targeted classroom supplemental training or instruction in the high school; and

(C)(i) Create a system for recording and verifying the number of hours a subject-matter expert spends providing targeted classroom supplemental training or instruction in the high school.

(ii) The number of hours a subject-matter expert spends providing targeted classroom supplemental training or instruction shall be based on the value of the number of hours according to the subject-matter expert's employer.

(c) Any targeted classroom supplemental training or instruction provided by a subject-matter expert under this section shall be provided under the supervision of a public school district employee.

(d)(1) A public school district that enters into a memorandum of understanding with a business under this section shall obtain the results of the subject-matter expert's Child Maltreatment Central Registry check by the Department of Human Services.

(2) However, if a subject-matter expert is to be left unsupervised with a public school student while providing targeted classroom supplemental training or instruction, then he or she shall provide the

results of his or her statewide and nationwide criminal records check by the Identification Bureau of the Division of Arkansas State Police.

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

26-51-517. Subject-matter expert providing supplemental instruction.

(a) As used in this section:

(1) "Participating business" means a business that enters into a memorandum of understanding with a public school district to provide a subject-matter expert for the provision of targeted classroom supplemental training and instruction under § 6-17-431;

(2) "Subject-matter expert" means the same as defined in § 6-17-431; and

(3) "Targeted classroom supplemental training or instruction" means training or instruction provided by a subject-matter expert under a memorandum of understanding under § 6-17-431.

(b) There is allowed an income tax credit against the income tax imposed by this chapter on a participating business in the amount determined under subsection (c) of this section for the value of a subject-matter expert's time spent providing targeted classroom supplemental training or instruction in a public high school.

(c)(1) Subject to the limitations stated in this subsection, the amount of the credit allowed under this section shall be determined by multiplying the subject-matter expert's number of verified hours in the classroom providing targeted classroom supplemental training or instruction in a public high school by the lesser of the subject-matter expert's value per hour stated in the memorandum of understanding between a public school district and a business under § 6-17-431 or fifty dollars (\$50.00).

(2) The credit allowed under this section shall not exceed:

(A) Ten thousand dollars (\$10,000) for each subject-matter expert in a tax year; and

(B) Twenty thousand dollars (\$20,000) per participating business in a tax year.

(d) The amount of the income tax credit under this section that may be claimed by the taxpayer in a tax year shall not exceed the amount of income tax due by the taxpayer.

(e)(1) The total amount of state income tax credits awarded under this section shall not exceed two hundred fifty thousand dollars (\$250,000) per calendar year.

(2) The Tax Credits and Special Refunds Section of the Department of Finance and Administration, or its successor:

(A) Shall award the tax credits on a first-come, first-served basis; and

(B) May, if necessary, file a written request with the Legislative Council or, if the General Assembly is in session, the Joint Budget Committee, for an increase in the total amount of state income tax credits awarded under this section.

SECTION 3. EFFECTIVE DATE. Section 2 of this act is effective for tax years beginning on or after January 1, 2024.

/s/Lundstrum