

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

State of Arkansas
95th General Assembly
Regular Session, 2025

As Engrossed: H1/16/25
A Bill

HOUSE BILL 1021

Representatives D. Garner, A. Collins, Springer, Gonzales Worthen

For An Act To Be Entitled

AN ACT TO CREATE THE EARLY CHILDHOOD EDUCATION
WORKFORCE QUALITY INCENTIVE ACT; TO CREATE AN INCOME
TAX CREDIT FOR CERTAIN EARLY CHILDHOOD EDUCATION
WORKERS; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE THE EARLY CHILDHOOD EDUCATION
WORKFORCE QUALITY INCENTIVE ACT; AND TO
CREATE AN INCOME TAX CREDIT FOR CERTAIN
EARLY CHILDHOOD EDUCATION WORKERS.

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

SECTION 1. DO NOT CODIFY. Title.

This act shall be known and may be cited as the "Early Childhood
Education Workforce Quality Incentive Act".

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

26-51-518. Early childhood education workforce quality incentive
credit.

(a) There is allowed an early childhood education workforce quality
incentive credit against the income tax imposed by this chapter in the amount
provided under subsection (b) of this section for qualifying early childhood
education program directors, teachers, and instructional staff who:

(1) Are employed in an early childhood education program that
meets the requirements of the Better Beginnings quality rating system of the



Department of Education; and

(2) Earn less than the state's minimum salary for kindergarten through grade twelve (K-12) public school teachers, as provided in § 6-17-2403.

(b) The income tax credit allowed under this section is allowed in the following amounts:

(1) For a taxpayer who has a Child Development Associate certification from a program approved by the department, one thousand eight hundred dollars (\$1,800);

(2) For a taxpayer who has an Arkansas Children's Program Administrator Credential recognized by the National Association for the Education of Young Children, one thousand eight hundred dollars (\$1,800);

(3) For a taxpayer who has an associate degree in early childhood education or a related field, two thousand four hundred dollars (\$2,400); and

(4) For a taxpayer who has a bachelor's degree or higher in early childhood education or a related field, three thousand dollars (\$3,000).

(c) If the amount of the income tax credit allowed under this section exceeds the taxpayer's income tax liability, the excess shall be refunded to the taxpayer.

(d) To claim the income tax credit allowed under this section, the taxpayer shall file with his or her individual income tax return an attestation form provided by the Arkansas Professional Development Registry of the Department of Education, verifying that the taxpayer meets the requirements for the income tax credit allowed under this section.

SECTION 3. EFFECTIVE DATE. Section 2 of this act is effective for tax years beginning on or after January 1, 2025.

/s/D. Garner