

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

State of Arkansas  
95th General Assembly  
Regular Session, 2025

# A Bill

HOUSE BILL 1190

By: Representative Vaught

## For An Act To Be Entitled

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

## Subtitle

TO CREATE AN INCOME TAX EXEMPTION FOR  
TEACHERS.

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. Wages from teaching – Definition.

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

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

(2) Employed by a:

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

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

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

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



years beginning on or after January 1, 2025.