

1 State of Arkansas *As Engrossed: H1/31/17 H3/15/17*

2 91st General Assembly

# A Bill

3 Regular Session, 2017

HOUSE BILL 1014

4

5 By: Representatives Leding, *Jett, E. Armstrong, Blake, K. Ferguson, V. Flowers, M.J. Gray, M. Hodges,*  
6 *Johnson, Murdock, Sabin, D. Whitaker*

7 *By: Senators Elliott, Bond*

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## For An Act To Be Entitled

10 AN ACT TO CREATE THE TEACHER'S CLASSROOM INVESTMENT  
11 DEDUCTION; TO PROVIDE FOR AN INCOME TAX DEDUCTION FOR  
12 CERTAIN ITEMS PURCHASED BY A TEACHER TO BE USED IN  
13 THE TEACHER'S CLASSROOM; AND FOR OTHER PURPOSES.

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## Subtitle

17 TO CREATE THE TEACHER'S CLASSROOM  
18 INVESTMENT DEDUCTION.

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

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23 *SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4, is*  
24 *amended to add an additional section to read as follows:*

25 *26-51-459. Teacher's classroom investment deduction.*

26 *(a) As used in this section:*

27 *(1) "Qualified classroom investment expense" means the amount*  
28 *expended by a teacher during the tax year for materials used in the*  
29 *classroom, including without limitation the following:*

30 *(A) Books;*

31 *(B) School supplies;*

32 *(C) Computer equipment and software;*

33 *(D) Athletic equipment;*

34 *(E) Food for the teacher's students; and*

35 *(F) Clothing for the teacher's students; and*

36 *(2) "Teacher" means a teacher, instructor, counselor, principal,*



1 or aide for students in any grade from prekindergarten through grade twelve  
2 (preK-12) who is employed for at least nine hundred (900) hours in a tax year  
3 at a school certified by the state to provide public preschool, elementary,  
4 or secondary education.

5 (b) In computing net income for the purposes of this chapter, there is  
6 allowed as a deduction in addition to all other deductions allowed by law for  
7 the qualified classroom investment expenses incurred by a taxpayer.

8 (c) The deduction allowed under subsection (b) of this section shall  
9 not exceed two hundred fifty dollars (\$250) per taxpayer or five hundred  
10 dollars (\$500) for taxpayers who are married filing jointly if each taxpayer  
11 is a teacher.

12 (d) The Director of the Department of Finance and Administration shall  
13 promulgate rules to implement this section, including without limitation a  
14 form for a taxpayer to use in claiming the deduction provided for under this  
15 section.

16 (e) A taxpayer claiming a deduction under this section shall:

17 (1) Maintain receipts for his or her qualified classroom  
18 investment expenses; and

19 (2) Itemize the qualified classroom investment expenses on the  
20 form provided by the Department of Finance and Administration.

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22 SECTION 2. EFFECTIVE DATE. This act is effective for tax years  
23 beginning on and after January 1, 2017.

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25  
26 /s/Leding

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29 **APPROVED: 03/27/2017**