

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

SENATE BILL 112

5 By: Senator J. English
6 By: Representative House
7

For An Act To Be Entitled

9 AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR
10 QUALIFYING EDUCATION EXPENSES; AND FOR OTHER
11 PURPOSES.
12
13

Subtitle

15 TO ALLOW AN INCOME TAX DEDUCTION FOR
16 QUALIFYING EDUCATION EXPENSES.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4, is
22 amended to add an additional section to read as follows:

23 26-51-459. Deduction – Qualified education expenses.

24 (a) As used in this section:

25 (1) "Qualified education expenses" means expenses incurred in:

26 (A) Homeschooling a qualifying child, including without
27 limitation amounts expended to purchase textbooks and curricula for the
28 qualifying child;

29 (B) Enrolling in and attending a public elementary or
30 secondary school, including without limitation amounts expended to purchase
31 the following for a qualifying child when required by the school:

32 (i) School uniforms for day-to-day use;

33 (ii) Textbooks, curricula, and other instructional
34 materials; and

35 (iii) School supplies; and

36 (C) Enrolling in and attending a nonpublic elementary or



1 secondary school, including without limitation amounts expended for the
2 following:

3 (i) To pay tuition and fees for a qualifying child;

4 and

5 (ii) To purchase the following for a qualifying
6 child when required by the school:

7 (a) School uniforms for day-to-day use;

8 (b) Textbooks, curricula, and other
9 instructional materials; and

10 (c) School supplies; and

11 (2) "Qualifying child" means a child who:

12 (A) Qualifies to be claimed as a dependent on the
13 taxpayer's state income tax return for the current tax year or the
14 immediately preceding tax year; and

15 (B) Is receiving an elementary or secondary education in a
16 public school, private school, or home school.

17 (b) In computing net income for the purposes of this chapter, there is
18 allowed as a deduction in addition to all other deductions allowed by law for
19 fifty percent (50%) of the actual amount of qualified education expenses paid
20 by the taxpayer for a qualifying child up to five thousand dollars (\$5,000)
21 for each qualifying child.

22 (c) The amount of the deduction allowed under this section that may be
23 claimed by the taxpayer in a tax year shall not exceed the amount of income
24 tax due by the taxpayer.

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26 SECTION 2. EFFECTIVE DATE. This act is effective for tax years
27 beginning on or after January 1, 2017.