

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

SENATE BILL 618

5 By: Senator J. Sturch
6

For An Act To Be Entitled

8 AN ACT TO CREATE THE EARLY CHILDHOOD EDUCATION
9 WORKFORCE QUALITY INCENTIVE ACT; TO CREATE AN INCOME
10 TAX CREDIT FOR CERTAIN EARLY CHILDHOOD EDUCATION
11 WORKERS; AND FOR OTHER PURPOSES.
12
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Subtitle

14 TO CREATE THE EARLY CHILDHOOD EDUCATION
15 WORKFORCE QUALITY INCENTIVE ACT; AND TO
16 CREATE AN INCOME TAX CREDIT FOR CERTAIN
17 EARLY CHILDHOOD EDUCATION WORKERS.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. DO NOT CODIFY. Title.

24 This act shall be known and may be cited as the "Early Childhood
25 Education Workforce Quality Incentive Act".
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27 SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
28 amended to add an additional section to read as follows:

29 26-51-515. Early childhood education workforce quality incentive
30 credit – Review of credit.

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

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



1 Department of Human Services, or its successor; and

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

4 (b) The income tax credit allowed under this section shall be allowed
5 in the following amounts:

6 (1) For a taxpayer who has a Child Development Associate
7 credential, two hundred fifty dollars (\$250);

8 (2) For a taxpayer who has an Arkansas Children's Program
9 Administrator Credential recognized by the National Association for the
10 Education of Young Children, two hundred fifty dollars (\$250);

11 (3) For a taxpayer who has an associate degree in early
12 childhood education or a related field, one thousand dollars (\$1,000); and

13 (4) For a taxpayer who has a bachelor's degree or higher in
14 early childhood education or a related field, two thousand dollars (\$2,000).

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

18 (d) To claim the income tax credit allowed under this section, the
19 taxpayer shall file with his or her individual income tax return an
20 attestation form provided by the Professional Development Registry at the
21 Department of Human Services, or its successor, verifying that the taxpayer
22 meets the requirements for the income tax credit being claimed.

23 (e) By September 1, 2024, the House Committee on Education and the
24 Senate Committee on Education shall:

25 (1) Study the benefits provided by the income tax credit allowed
26 under this section; and

27 (2) Recommend to the General Assembly whether to continue or
28 repeal the income tax credit allowed under this section.

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30 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
31 for tax years beginning on or after January 1, 2019.