

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025

A Bill

HOUSE BILL 1190

4
5 By: Representative Vaught
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For An Act To Be Entitled

8
9 AN ACT TO AMEND THE INDIVIDUAL INCOME TAX LAWS; TO
10 CREATE AN INCOME TAX EXEMPTION FOR TEACHERS; AND FOR
11 OTHER PURPOSES.
12
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Subtitle

14
15 TO CREATE AN INCOME TAX EXEMPTION FOR
16 TEACHERS.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 3, is
21 amended to add an additional section to read as follows:

22 26-51-317. Wages from teaching – Definition.

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

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

27 (2) Employed by a:

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

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

32 (b) There is allowed an exemption from the income tax imposed by this
33 chapter for the first fifty thousand dollars (\$50,000) of wages received by
34 an individual for employment as a teacher.
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36 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax



1 years beginning on or after January 1, 2025.

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