

Stricken language would be deleted from and underlined language would be added to present law.
Act 878 of the Regular Session

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

As Engrossed: H3/18/25

A Bill

HOUSE BILL 1732

5 By: Representatives Vaught, Andrews, K. Brown, M. Brown, Joey Carr, Cavanaugh, Clowney, A. Collins,
6 Crawford, Eaves, D. Garner, Gramlich, Holcomb, Hudson, Ladyman, Maddox, Magie, McClure,
7 McCullough, M. McElroy, McGrew, McGruder, McNair, Milligan, J. Moore, K. Moore, Painter, R. Scott
8 Richardson, Richmond, Rye, Springer, Unger, Walker, Warren, D. Whitaker, Wooldridge, Wooten
9 By: Senators G. Leding, Crowell, K. Hammer, D. Wallace

For An Act To Be Entitled

12 AN ACT TO AMEND THE LAW CONCERNING TAX BENEFITS FOR
13 TEACHERS; TO INCREASE THE AMOUNT OF THE INCOME TAX
14 DEDUCTION ALLOWED FOR A TEACHER'S CLASSROOM
15 INVESTMENT; AND FOR OTHER PURPOSES.

Subtitle

18 TO INCREASE THE AMOUNT OF THE INCOME TAX
19 DEDUCTION ALLOWED FOR A TEACHER'S
20 CLASSROOM INVESTMENT.
21

22
23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
24

25 SECTION 1. Arkansas Code § 26-51-459(c), concerning the income tax
26 deduction for teachers' classroom investment, is amended to read as follows:

27 (c) The deduction allowed under subsection (b) of this section shall
28 not exceed ~~five hundred dollars (\$500)~~ one thousand dollars (\$1,000) per
29 taxpayer or ~~one two thousand dollars (\$1,000)~~ (\$2,000) for taxpayers who are
30 married filing jointly if each taxpayer is a teacher.

31
32 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
33 years beginning on or after January 1, 2025.
34

35 /s/Vaught

36 **APPROVED: 4/17/25**

