

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

A Bill

HOUSE BILL 1021

4
5 By: Representative A. Collins
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For An Act To Be Entitled

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

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16 TO CREATE THE EARLY CHILDHOOD EDUCATION
17 WORKFORCE QUALITY INCENTIVE ACT; AND TO
18 CREATE AN INCOME TAX CREDIT FOR CERTAIN
19 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 26-51-518. Early childhood education workforce quality incentive
30 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 Education; and

2 (2) Earn less than the state's minimum salary for kindergarten
 3 through grade twelve (K-12) public school teachers, as provided in § 6-17-
 4 2403.

5 (b) The income tax credit allowed under this section is allowed in the
 6 following amounts:

7 (1) For a taxpayer who has a Child Development Associate
 8 certification from a program approved by the department, one thousand eight
 9 hundred dollars (\$1,800);

10 (2) For a taxpayer who has an Arkansas Children's Program
 11 Administrator Credential recognized by the National Association for the
 12 Education of Young Children, one thousand eight hundred dollars (\$1,800);

13 (3) For a taxpayer who has an associate degree in early
 14 childhood education or a related field, two thousand four hundred dollars
 15 (\$2,400); and

16 (4) For a taxpayer who has a bachelor's degree or higher in
 17 early childhood education or a related field, three thousand dollars
 18 (\$3,000).

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

22 (d) To claim the income tax credit allowed under this section, the
 23 taxpayer shall file with his or her individual income tax return an
 24 attestation form provided by the Arkansas Professional Development Registry
 25 of the Department of Education, verifying that the taxpayer meets the
 26 requirements for the income tax credit allowed under this section.

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 28 SECTION 3. EFFECTIVE DATE. Section 2 of this act is effective for tax
 29 years beginning on or after January 1, 2025.

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